

KLAMATH COUNTY SCHOOL DISTRICT



ADOPTED BUDGET

Fiscal Year 2021 – 2022

Inspiring Today's Students to Meet Tomorrow's Challenges

KLAMATH COUNTY SCHOOL DISTRICT

Adopted Budget Document 2021 - 2022

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Budget Introduction

KLAMATH COUNTY SCHOOL DISTRICT
BUDGET COMMITTEE

2845 Greensprings Drive – Klamath Falls, OR 97601

BUDGET COMMITTEE FOR FISCAL YEAR 2021 - 2022

<u>BOARD OF DIRECTORS</u>	<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, 2024
Vacant Position	Position 2 Henley Elem. / Keno	June 30, 2024
Adele Mestas	Position 3 Bonanza / Lost River	June 30, 2022
Melonie Parrish	Position 4 Ferguson / Shasta	June 30, 2024
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
Jennifer Sedlock, Director of Special Services (Effective 4/1/2021)

KLAMATH COUNTY SCHOOL DISTRICT

SCHOOL PRINCIPALS FOR FISCAL YEAR 2021 - 2022

<u>SCHOOL NAME</u>	<u>SCHOOL PRINCIPAL</u>
Bonanza Jr/Sr High School	Jordan Osborn
Bonanza Elementary	Jennifer Hayes
Brixner Jr High School	Ruben Paschal (Effective 7/1/2021)
Chiloquin Elementary	Rita Hepper
Chiloquin Jr/Sr High School	Scott Preston
Falcon Heights Academy/ Great Basin Homeschool Center	Joe Tacchini
Ferguson Elementary	Sidney Hobgood
Gearhart Elementary	Margaret McCadden (Effective 7/1/2021)
Gilchrist Schools	Melanie Mobley (Effective 7/1/2021)
Henley Elementary	Janell Preston
Henley High School	Andrea Gray (Effective 7/1/2021)
Henley Middle School	Kristine Creed
Keno Elementary	Sarah Shively
Klamath County Transitions Program	Theresa DeGroot (Effective 7/1/2021)
Lost River Jr/Sr High School	Jamie Ongman
Malin Elementary	Margaret McCadden
Mazama High School	Michael Schaefer
Merrill Elementary	Margaret McCadden
Peterson Elementary	Travis Fast
Shasta Elementary	Randy Rose
Stearns Elementary	Beth Clark

Klamath County School District 2021-2022 Budget Message

The 2021-2022 budget is designed to focus on the Klamath County School District mission -- *Inspiring Today's Students to Meet Tomorrow's Challenges* -- and to support the overall needs of the students in the District.

Unlike 2020-2021, the budget process for the 2021-22 school year started on more stable ground with more concrete data. While the District does not anticipate decreases in the State School Fund due to COVID-19, the allocation appropriated by the state Legislature is only a \$100 million increase from the previous biennium. The allocation for SIA (Student Investment Act) funds has been established and is a \$3 million increase over the final reduced allocation in 2020-21. The Oregon Department of Education (ODE) has confidence that the revenue generated from the Corporate Activity Tax will be adequate to fund the 2021-22 allocation. Measure 98 funding is at similar levels to 2020-21 at \$1.6 million.

Federal relief funds have been allocated to offset many of the impacts of COVID-19. To date, two allocations totaling \$8.6 million are available to the District and a third allocation is being developed and processed by ODE. The District's philosophy for use of these one-time funds is to support programs, projects, and purchases that don't incur long-term payroll costs that would force the District to eliminate programs and positions or incorporate the costs into the General Fund or other funds when the allocations are exhausted.

State of the District

As the COVID-19 pandemic continued through the summer of 2020, the Klamath County School District envisioned a new educational landscape, one that encompassed the needs of all students whether they were learning at home or in the classroom.

For the 2020-21 school year, the District launched several initiatives, setting a course that allowed us to maintain enrollment and offer options for families.

In September, we implemented Schoology, a learning management system that allows teachers to offer instruction face-to-face and online. This system will continue to be of use and improve our overall instructional delivery even after schools open on normal, full-time schedules. The District also developed KCSD Online, a 100 percent virtual school for elementary and secondary students staffed by District teachers. This school will continue as an option for families in future years.

By working closely with Oregon Department of Education, Klamath County Public Health, District nurses, and school administrators, we were able to provide hybrid in-person instruction to students K-3 at the beginning of the 2020-21 school-year, something we are

proud we were able to achieve. As the school year continued, we increasingly brought more students back into classrooms, and as of April, we were pleased to bring back most K-12 students full-time, five days a week.

Although KCSD is ahead of many Oregon districts in offering full-time, in-person classes, we realize valuable instruction time has been lost due to COVID-19.

To help mitigate the difficulties students have faced over the last 14 months, we are offering a summer program June 14-July 1 for our most impacted students. During these three weeks, K-6th grade students identified by their teachers will have the opportunity for extended instruction and activities. At each high school, students who received incomplete grades for courses will be able to work with teachers to finish work and receive credit.

Brixner Junior High and Henley Middle School will offer a “running start” program for students in August to help get incoming 7th and 8th graders get ready for fall. As we enter the 2021-22 school year, the District and our classroom teachers will be diligent in supporting each student’s grade-level success as we enter into what we hope is a traditional school program.

Our custodial staff throughout the year kept our schools safe, cleaning, sanitizing, and continuously rearranging rooms and furniture to make sure we met all Ready Schools Safe Learners requirements. Our school nurses and administrators worked closely with public health officials to quarantine cohorts when needed. Schools, with parent authorization, began offering free COVID-19 tests to students with symptoms. Significant amounts of personal protective equipment, social distancing material, and sanitation supplies were purchased and stocked in the District warehouse for distribution. The District also provided basic school supplies for all students, free of charge.

KCSD food service staff continued its successful free grab-and-go meal program, ensuring all students had access to nutritious breakfasts and lunches five days a week. Our maintenance crew completed and worked on several projects, including installation of a new HVAC system at Chiloquin Elementary School and the soon-to-be completed eight-classroom building at Stearns Elementary School.

Despite the challenges inherent in a pandemic school year, we continued to focus on our strategic plan -- expanding curriculum, recruiting and retaining quality teachers, and working with our community partners to inspire and improve student achievement. We are proud of our District staff for rising above a challenging year and making a difference every day to every one of our students.

Proposed Budget Adjustments

The proposed budget adjustments maintain student programs, preserve employee positions, and fulfill the District’s strategic plan and mission.

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 March, the District's projected state school funding for 2021-2022 was \$60,439,817. This based on the Oregon Legislature funding the 2021-2022/2022-2023 biennium at \$9.1 billion and a 49/51 split between the two fiscal years. This basically flat funds education from the prior biennium. The Oregon Department of Education (ODE), Coalition of Oregon School Administrators (COSA), and the Oregon Association of School Business Officials (OASBO) are among organizations working to increase funding for the upcoming biennium.

Projected Enrollment

Enrollment is a major factor in the Oregon state school support formula. The 2021-2022 preliminary budget was built on a projected enrollment of 6,868 students in grades K-12. This is an increase of 28 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' expenses. The Klamath County School District is currently conducting negotiations with all employee groups, and the 2021-22 budget does not reflect potential salary and benefit changes made through this year's negotiations.

Like many school districts and municipalities in Oregon, Klamath County School District will experience an unexpected decrease in the Public Employee's Retirement System rates for 2021-22. As PERS funding stabilizes and obtains balances that are reaching minimum requirements, rates may continue to decrease in the future.

COVID-19 Relief Funds

During the 2020-2021 year, the District received federal funding aimed at addressing the impacts of COVID-19. The funds received are as follows:

- Comprehensive Distance Learning (CDL) Grant - \$386,026.43: ODE defines the purpose of this grant as "a combination of multiple federal grants established by the CARES Act for the purpose of assisting school districts with implementing comprehensive distance learning in response to COVID-19." The District used these funds to obtain a portion of the devices necessary to provide comprehensive distance learning.
- Elementary and Secondary School Emergency Relief Fund (ESSER/CARES) \$1,439,844.60: ODE defines the purpose of this grant as "federal funding established by the CARES Act to assist ESDs, school districts, and other educational entities with addressing the impacts of COVID-19." These funds are being used to purchase additional devices for comprehensive distance

learning, education software to provide curriculum, and hotspots to bridge Wi-Fi access gaps in rural communities. As of the writing of this message there is approximately \$700,000 remaining with a spend through date of September 30, 2022.

- Elementary and Secondary School Emergency Relief Fund II (ESSER II/CRRSA) \$7,188,717.83: ODE defines the purpose of this grant as “the CRRSA Act continues federal ESSER funding originally established by the CARES Act to assist ESDs, school districts, and other educational entities with addressing the impacts of COVID-19.” The District is developing the budget for ESSER II focused on student needs like credit recovery, summer opportunities, increasing building classroom capacity, and textbook purchases. These funds have a spend through date of September 30, 2023.
- Elementary and Secondary School Emergency Relief Fund III (ESSER III) to be determined: ODE defines the purpose of this grant as “The ARP Act continues federal ESSER funding originally established by the CARES and CRRSA Acts to assist ESDs, school districts, and other educational entities with addressing the impacts of COVID-19.” The District will develop a budget when allocation amounts are determined and additional parameters, if any, are established. These funds have a spend through date of September 30, 2024.

Budget Philosophy

Board Budget Priorities

The Klamath County School District Board of Directors 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*)
- Building allocations
- CTE classes and electives
- Textbooks
- Technology
- Play 2 Learn funding

Building Allocations

Because of COVID-19 and major purchases at the District level, the proposed 2020-21 school allocations were reduced significantly. The allocations for the 2021-2022 year are based on a formula taking into account building square footage and student enrollment. The allocation method allows for adequate allocations to meet student needs .

Facilities

Since the 2018-19 school year, the superintendent and maintenance supervisor, with a District facilities committee worked to complete facility assessments 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 2020-2021 school year, the maintenance department was able to complete a large number of the prioritized projects. Examples include the Chiloquin Elementary ventilation system upgrade to address potential COVID-19 impacts, seismic improvements at Henley High School, and the completion of the Stearns Elementary School classroom addition. Additionally, the drainage plain and pump house at Bonanza Junior/Senior High School were renovated to reduce potential flooding issues at the school. Chiloquin Elementary School received new piping to reduce the risk of pipes breaking or leaking.

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

May 6, 2021



Dennis Clague
Budget Officer/Director of Business Services

**Klamath County School District
Adopted 2021 - 2022 Budget Calendar –June 17th Adoption**

January 21, 2021 <i>Thursday</i>	School Board Meeting – Adopt 2021 – 2022 budget calendar.
January 25, 2021 <i>Monday</i>	Budget materials submitted to principals, supervisors and Cabinet.
February 12, 2021 <i>Friday</i>	All budget pages due from principals and supervisors.
February 18, 2021 <i>Thursday</i>	Board to establish budget priorities.
April 23, 2021 <i>Friday</i>	Publish first NOTICE OF BUDGET COMMITTEE MEETING. ORS 294.426 (five to thirty days before budget meeting)
April 30, 2021 <i>Friday</i>	Proposed budget available to the public.
April 30, 2021 <i>Friday</i>	Publish second NOTICE OF BUDGET COMMITTEE MEETING. ORS 294.426 (five to thirty days before budget meeting)
May 6, 2021 <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.
May 13, 2021 <i>Thursday</i>	SECOND MEETING OF THE BUDGET COMMITTEE – (D.O.) This meeting will be held only if the budget is not approved on May 6 th
May 17, 2021 <i>Monday</i>	Submit “List of Planned Public Improvements” to BOLI (30 days prior to budget adoption)
May 20, 2021 <i>Thursday</i>	THIRD MEETING OF THE BUDGET COMMITTEE – (D.O.) This meeting will be held only if the budget is not approved on May 13 th
June 9, 2021 <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 17, 2021 <i>Thursday</i>	SCHOOL BOARD MEETING. Enact resolutions adopting the budget, making the appropriations, categorizing and declaring tax levy. ORS 294.456
June 17, 2021 <i>Thursday</i>	PUBLIC HEARING ON THE APPROVED BUDGET: shall be conducted by a quorum of the Board.
July 15, 2021 <i>Thursday</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**

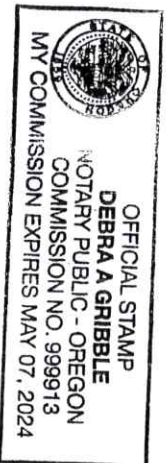
I, Joe Hudon, Advertising Director being duly sworn, depose and say that I am the principle clerk of the publisher of the Herald and News a newspaper in general circulation, as defined by Chapter 193 ORS, printed and published at 2701 Foothills Blvd, Klamath Falls, OR 97601 in the aforesaid county and state; that I know from my personal knowledge that the Legal # 19945 NOTICE OF BUDGET COMMITTEE MEETING 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: 04/27/21

Total Cost: \$165.83



Subscribed and sworn by Joe Hudon before me on:
On 28th day of April, in the year of 2021

Notary Public of Oregon
My commission expires May 7, 2024



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, 2021 to June 30, 2022, will be held on Thursday, May 6, 2021 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 meeting of the Klamath County School District Budget Committee will be conducted with limited in person attendance as well as virtually. 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 in addition to in person comments for the May 6, 2021 meeting. Please submit comment or testimony electronically to claqued@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 May 5, 2021 will be presented to the Budget Committee at the May 6, 2021 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 claqued@kcsd.k12.or.us on or after April 30, 2021


Additional meetings, if needed, will also be in person and online on Thursday, May 13, 2021 at 5:00 p.m. and Thursday, May 20, 2021 at 5:00 p.m. A copy of the budget document may be inspected or obtained on or after April 30, 2021 on our District homepage: www.kcsd.k12.or.us Proposed Budget FY 2021-2022. #19945 April 27, 2021


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

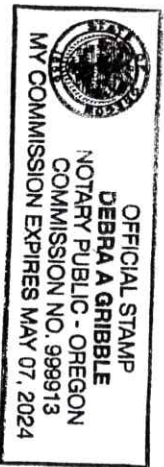
I, Joe Hudon, Advertising Director being duly sworn, depose and say that I am the principle clerk of the publisher of the Herald and News newspaper in general circulation, as defined by Chapter 193 ORS, printed and published at 2701 Foothills Blvd, Klamath Falls, OR 97601 in the aforesaid county and state: that I know from my personal knowledge that the Legal # 20039 #20039 June 11, 2021 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: 06/11/21

Total Cost: \$559.34


Subscribed and sworn by Joe Hudon before me on:
On 14th day of June, in the year of 2021


Notary Public of Oregon
My commission expires May 7, 2024



AD# 109438AD#

FORM ED-1 NOTICE OF BUDGET HEARING			
<p>A public meeting of the Klamath County School District Board of Directors will be held on June 17, 2021 at 5:00 pm 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, 2021 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.</p>			
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 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$12,214,864	\$12,972,299	\$10,115,133
Current Year Property Taxes, other than Local Option Taxes	17,307,025	16,545,600	17,794,399
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	5,379,008	5,864,615	4,401,745
Revenue from Intermediate Sources	2,318,867	2,889,754	2,629,433
Revenue from State Sources	61,401,952	67,661,456	69,142,057
Revenue from Federal Sources	8,443,821	18,267,574	16,872,879
Interfund Transfers	1,549,133	1,995,337	1,896,516
All Other Budget Resources	679,478	871,883	25,000
Total Resources	\$109,294,148	\$127,068,518	\$122,877,162
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$42,966,739	\$45,810,530	\$46,360,450
Other Associated Personnel Costs	27,235,270	29,566,651	28,898,053

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Contact: Dennis Clague, Director of Business Services

Telephone: 541.851.8729

Email: clagued@kosd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
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Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	5,379,008	5,864,915	4,401,745
Revenue from Intermediate Sources	2,318,867	2,889,754	2,629,433
Revenue from Federal Sources	61,401,952	67,661,456	69,142,057
Revenue from State Sources	8,443,821	18,267,574	16,872,879
Interfund Transfers	1,549,133	1,995,337	1,896,516
All Other Budget Resources	679,478	871,883	25,000
Total Resources	\$109,294,148	\$127,068,518	\$122,877,162

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$42,966,739	\$45,810,530	\$46,360,450
Other Associated Payroll Costs	27,235,270	29,566,651	28,898,053
Purchased Services	6,052,832	8,751,172	9,327,671
Supplies & Materials	6,409,885	15,724,512	13,470,961
Capital Outlay	6,063,623	13,418,526	9,952,680
Other Objects (except debt service & interfund transfers)	1,057,392	1,532,263	1,685,098
Debt Service*	3,860,100	3,464,751	3,878,006
Interfund Transfers*	1,549,132	2,056,554	1,896,516
Operating Contingency	0	2,487,668	3,764,371
Unappropriated Ending Fund Balance & Reserves	14,099,175	4,255,891	3,643,356
Total Requirements	\$109,294,148	\$127,068,518	\$122,877,162

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$48,454,239	\$58,718,340	\$56,524,046
FTE	480.49	494.98	497.91
2000 Support Services	32,663,858	42,090,375	42,585,230
FTE	327.01	318.13	357.13
3000 Enterprise & Community Service	3,470,974	4,192,865	3,903,047
FTE	42.75	43.08	46.40
4000 Facility Acquisition & Construction	5,196,670	9,802,074	6,682,590
FTE	3.07	0.50	0.25
5000 Other Uses	0	0	0
5100 Debt Service*	3,860,100	3,464,751	3,878,006
5200 Interfund Transfers*	1,549,132	2,056,554	1,896,516
6000 Contingency	0	2,487,668	3,764,371
7000 Unappropriated Ending Fund Balance	14,099,175	4,255,891	3,643,356
Total Requirements	\$109,294,148	\$127,068,518	\$122,877,162
Total FTE	853.32	856.69	901.69

* 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 2021-22 is based on \$9.1 billion allocation of the State School Funds. After the budget was approved, the state legislature increased the allocation to \$9.3 billion. The District will make adjustments when the Oregon Department of Education releases revised estimates for the 2021-22 fiscal year. Following the reductions in staff, materials and supplies, and purchased services made due to the coronavirus pandemic, the District is reestablishing programs and activities that were impacted. The Student Investment Account allocation is \$4.7 million which will allow for the further implementation of programs and services that were eliminated or delayed when SIA allocations were significantly reduced for the 2020-21 fiscal year. Additionally, the District has been allocated \$7.2 million in ESSER II funds and \$16.1 million in ESSER III funds. Preliminary District budgeting includes funds for classroom capacity additions, summer school and learning loss, textbooks, and technology. The District has begun seeking community input that aligns with the District strategic plan to best determine appropriate allocation. The Chiloquin Big Gym renovation is funded by the Construction Excise Tax.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.0519 per \$1,000)	4.0519	4.0519	4.0519
Local Option Levy	0	0	0
Levy for General Obligation Bonds	\$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
Other Bonds	\$10,462,000		\$0
Other Borrowings	\$2,594,886		\$0
Total	\$39,221,886		\$0

KLAMATH COUNTY SCHOOL DISTRICT
 RESOLUTIONS ADOPTING THE FISCAL YEAR 2021-22 BUDGET,
 MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES

**RESOLUTION # 21-11 ADOPTING THE FISCAL YEAR 2021-22 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 **2021-22** in the total of \$122,877,162 now on file in the office of the Director of Business Services, Klamath County School District, 2845 Greensprings Drive, Klamath Falls, Oregon 97601.

**RESOLUTION # 21-12 MAKING APPROPRIATIONS FOR
 KLAMATH COUNTY SCHOOL DISTRICT**

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2021, and for the purposes shown below are hereby appropriated:

GENERAL FUND:

1XXX	Instruction	\$ 46,726,189
2XXX	Support Services	\$ 32,707,901
51XX	Debt Service	\$ 1,265,575
52XX	Interfund Transfers	\$ 1,264,211
	Fund Total	<u>\$ 81,963,876</u>
6XXX	Operating Contingency – Ending Fund Balance	<u>\$ 4,514,371</u>
	Fund Total	<u>\$ 86,478,247</u>

SPECIAL REVENUE FUND #200:

1XXX	Instruction	\$ 9,108,093
2XXX	Support Services	\$ 9,804,020
3XXX	Enterprise, Community and Food Services	\$ 3,884,047
4XXX	Facilities Acquisition and Construction	\$ 6,236,000
52XX	Interfund Transfers	<u>\$ 632,305</u>
	Fund Total	<u>\$ 29,664,465</u>

DEBT SERVICE FUND #301:

51XX	Debt Service	<u>\$ 2,385,875</u>
	Fund Total	<u>\$ 2,385,875</u>

DEBT SERVICE FUND #310:

51XX	Debt Service	\$ 115,000
	Total Appropriation	\$ 115,000
7XXX	Reserved for Next Year	\$ 1,182,856
	Fund Total	\$ 1,297,856

DEBT SERVICE FUND #312:

51XX	Debt Service	\$ 111,555
	Total Appropriation	\$ 111,555
7XXX	Reserved for Next Year	\$ 1,410,500
	Fund Total	\$ 1,522,055

CAPITAL PROJECTS FUND #400:

4XXX	Facilities Acquisition and Construction	\$ 446,590
	Fund Total	\$ 446,590

RESERVE FUNDS #600:

1XXX	Instruction	\$ 688,074
2XXX	Support Services	\$ 75,000
	Fund Total	\$ 763,074

TRUST FUND #700:

3XXX	Enterprise, Community and Food Services	\$ 19,000
	Total Appropriation	\$ 19,000
7XXX	Reserved for Next Year	\$ 300,000
	Fund Total	\$ 319,000

TOTAL APPROPRIATIONS ALL FUNDS \$122,877,162


**RESOLUTION #21-13 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 \$2,346,335 for debt service on general obligation bonds; and that these taxes are hereby imposed for the tax year 2021-22 upon the assessed value of all taxable property within the district and categorized as follows:

General Fund
General Obligation Bond

Education Excluded From Limitation
\$4,0519/\$1,000 \$2,346,335

The above resolution statements were approved and declared adopted on this 17th day of June 2021.



Steve Lowell, Chairperson or
John Rademacher, Vice Chairman

6/17/21
Date



Glen Szymoniak, Superintendent

6/17/21
Date

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

FORM ED-50 2021-2022

To assessor of _____ Klamath _____ County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The **Klamath County School District** 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.

District Name: **Klamath** County Name: **Klamath Falls** OR State: **OR** Zip: **97601** Date Submitted: **7/15/2021**
 Mailing Address of District: **2845 Greensprings Drive** City: **Klamath Falls** State: **OR** Zip: **97601**
 Contact Person: **Dennis Clague** Director of Business Services Title: **Director of Business Services** Daytime Telephone: **541-851-8729** Contact Person E-mail: **clagued@kcsd.k12.or.us**

CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of 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 Amount of Levy
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit).....	1 4.0519	
2. Local option operating tax.....	2	
3. Local option capital project tax.....	3	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....	4a.	
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001.....	4b.	\$2,346,335
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)....	4c.	\$2,346,335

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	4.0519
6. Election date when your new district received voter approval for your permanent rate limit.....	6	
7. Estimated permanent rate limit for newly merged/consolidated district.....	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three 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

150-504-075-6 (Rev. 10-20)

(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, 2021 to June 30, 2022
GENERAL FUND**

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

1000 - Revenue from Local Sources

Rev Acct	Rev Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
R1111	CUR YR TAXES	14,695,574	15,180,236	15,347,925	15,518,524	15,518,524	15,518,524
R1112	PRIOR YR TAXES	655,279	693,300	630,000	630,000	630,000	630,000
R1113	CNTY SALES/BACK TAXES	201,009	184,227	90,000	90,000	90,000	90,000
R1311	INDIVIDUAL TUITION	754	299	2,000	2,000	2,000	2,000
R1331	TUITION FR INDIVIDUALS	4,545	1,615	4,000	4,000	4,000	4,000
R1411	TRANSP FEES INDIV	12,566	6,095	9,000	8,820	8,820	8,820
R1412	TRANS FEE OTH DIST WITHIN	3,473	1,404	500	490	490	490
R1413	TRANS FEE OTH DIST OUTSID	6,867	14,683	14,000	13,720	13,720	13,720
R1420	SUMMER SCHOOL TRANSP	-	19,752	5,000	-	-	-
R1510	INTEREST ON INVESTMENTS	304,216	272,414	225,000	163,406	163,406	163,406
R1511	DIVIDENDS	53,777	68,929	60,000	69,000	69,000	69,000
R1700	EXTRACURRICULAR ACTIVITIE	35,282	12,348	28,800	21,600	21,600	21,600
R1710	ADMISSIONS	67,884	70,255	54,400	40,800	40,800	40,800
R1790	OTH CURRICULAR ACTIVITIES	124,475	77,644	100,000	75,000	75,000	75,000
R1795	COFFEE CART REVENUE	-	10,420	8,000	6,000	6,000	6,000
R1800	VIKING BABIES	18,124	20,661	74,610	48,029	48,029	48,029
R1910	RENTALS	37,746	25,924	30,500	20,700	20,700	20,700
R1920	CONTR/DON PRIVATE SOURCES	26,894	81,513	41,000	24,000	24,000	24,000
R1940	SVCS OTH LOCAL EDUCA AGEN	15,000	18,480	20,000	15,000	15,000	15,000
R1960	RECOV PRIOR YRS EXP	4,068	90,045	30,000	10,000	10,000	10,000
R1980	FEES CHARGED TO GRANTS	155,835	154,205	626,704	699,196	699,196	699,196
R1990	MISCELLANEOUS	302,558	193,045	218,066	163,550	163,550	163,550
R1993	E-RATE	244,461	393,415	534,920	227,877	227,877	227,877
1000 - Revenue from Local Sources		16,970,387	17,590,908	18,154,425	17,851,712	17,851,712	17,851,712

2000 - Revenue From Intermediate Sources

Revenue Budget
July 1, 2021 to June 30, 2022
GENERAL FUND

Klamath County School District Ad Valorem Tax Education Limitations 2020-21 \$4.0519 / \$1,000 of assessed value							
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Rev Acct	Rev Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
R2101	CO SCHOOL FUNDS	294,147	212,701	215,000	191,350	191,350	191,350
R2102	ESD APPORTIONMENT	98,229	-	45,000	45,000	45,000	45,000
R2800	REVENUE LIEU TAXES	183,603	8,411	157,500	157,500	157,500	157,500
R2910	ESD PASS THROUGH	1,868,963	2,073,769	1,972,254	1,735,583	1,735,583	1,735,583
2000 - Revenue From Intermediate Sources		2,444,941	2,294,881	2,389,754	2,129,433	2,129,433	2,129,433

3000 - Revenue From State Sources

Rev Acct	Rev Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
R3101	SSF- GEN SUPPORT	48,799,129	54,815,141	58,974,517	60,439,817	60,439,817	60,439,817
R3103	COMMON SCH FUND	642,535	586,179	666,566	717,643	717,643	717,643
R3104	CNTY TIMBER ST MNGD	598,396	433,211	600,000	200,000	200,000	200,000
R3199	UNRESTR GRANT OTHER	186,332	121,427	152,550	152,550	152,550	152,550
R3299	RESTR GRANTS OTHER	20,000	-	9,150	-	-	-
3000 - Revenue From State Sources		50,246,392	55,955,959	60,402,783	61,510,010	61,510,010	61,510,010

4000 - Revenue From Federal Sources

Rev Acct	Rev Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
R4100	UNRESTRICT REV FED GOV	40,434	27,333	30,000	30,000	30,000	30,000
R4201	FOSTER CARE TRANSPORT	24,650	15,424	18,000	-	-	-
R4500	RESTR REV FED GOV TO STAT	26,665	3,756	5,000	5,000	5,000	5,000
R4501	QSCB INTEREST	207,896	208,238	208,966	204,787	204,787	204,787
R4801	FED FOREST FEES	946,426	917,320	828,509	90,000	90,000	90,000
4000 - Revenue From Federal Sources		1,246,070	1,172,070	1,090,475	329,787	329,787	329,787

5000 - Revenue From Other Sources

**Revenue Budget
July 1, 2021 to June 30, 2022
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	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
R5150	LOAN RCPTS	-	668,253	825,593	-	-	-
R5200	INTERFUND TRANSFERS	847,630	624,892	684,176	632,305	632,305	632,305
R5300	SALE COMP LOSS FXD ASSETS	51,920	11,224	146,589	25,000	25,000	25,000
R5400	RESOURCES BEG FUND BAL	4,471,593	4,007,849	6,257,159	4,000,000	4,000,000	4,000,000
5000 - Revenue From Other Sources		5,371,143	5,312,219	7,913,517	4,657,305	4,657,305	4,657,305
Summary		76,278,933	82,326,037	89,950,954	86,478,247	86,478,247	86,478,247

Functions Overview
Budget Year 2021-22 – July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1111 - Primary Prog (K-6)	17,559,992	18,418,784	17,844,894	179.20	178.65	18,490,216	18,490,216	18,490,216
	1113 - Elem X-Curr	85,100	71,261	63,498	-	-	69,359	69,359	69,359
	1121 - Mi/Jr High Prog (7-8)	4,208,199	4,424,839	4,828,954	43.40	44.77	4,816,111	4,816,111	4,816,111
	1122 - Mi/Jr High X-Curr	218,648	174,462	267,264	-	-	267,002	267,002	267,002
	1131 - High Schl Prog (9-12)	9,854,765	10,249,683	10,857,382	97.50	94.90	10,383,963	10,383,963	10,383,963
	1132 - High Schl X-Curr	1,336,182	1,332,835	1,474,902	-	-	1,447,250	1,447,250	1,447,250
	1140 - Pre K Program	19,997	16,524	20,500	-	-	20,000	20,000	20,000
	1210 - Talented & Gifted	218,419	216,535	112,743	1.00	2.00	191,864	191,864	191,864
	1221 - Learning Centers - Bridges	540,418	671,628	872,009	12.70	10.68	754,175	754,175	754,175
	1229 - Other Restricted Prog - Goals	1,625,416	1,959,743	2,195,123	33.30	32.24	2,027,990	2,027,990	2,027,990
	1250 - Resource Rooms	2,600,342	2,875,749	3,063,494	41.10	42.77	3,321,181	3,321,181	3,321,181
	1260 - Early Intervention	180,393	104,464	149,464	1.00	-	98,005	98,005	98,005
	1271 - Remediation	10,000	10,000	10,000	-	-	10,000	10,000	10,000
	1283 - Falcon Heights Academy	966,797	895,599	1,749,417	5.40	9.21	2,000,243	2,000,243	2,000,243
	1285 - Alt Education	-	8,285	1,836,723	-	8.00	1,341,139	1,341,139	1,341,139
	1288 - Charter School Funding	365,020	216,843	-	-	-	-	-	-
	1291 - Eng Lang Learner	1,148,345	1,263,760	1,330,320	17.60	21.43	1,188,725	1,188,725	1,188,725
	1292 - Teen Parent Program	195,157	208,501	220,694	4.20	4.61	243,814	243,814	243,814
	1293 - Migrant Ed	-	594	-	-	-	-	-	-
	1460 - SPED Summer Programs	17,159	8,538	28,194	-	-	27,576	27,576	27,576
	1490 - KCS D Summer Programs	11,466	19,821	25,075	-	-	27,576	27,576	27,576
	2110 - Attendance Social Work	36,734	41,662	500	-	-	-	-	-
2114 - Student Accounting System	145,290	150,994	168,556	1.00	1.00	145,030	145,030	145,030	
2115 - School Safety	208,413	207,701	225,000	-	-	225,000	225,000	225,000	
2120 - Guidance	736,509	740,817	121,498	-	-	51,612	51,612	51,612	

Functions Overview
 Budget Year 2021-22 – July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2130 - Health	365,042	419,889	422,062	4.00	4.60	530,441	530,441	530,441
	2150 - Speech Pathology & Audiology	843,973	925,679	1,011,298	7.20	7.36	939,281	939,281	939,281
	2190 - Student Service Direction	783,914	959,072	1,124,190	7.70	9.34	1,000,534	1,000,534	1,000,534
	2210 - Improvement of Instruction	873	3,783	138	-	-	139	139	139
	2211 - Curriculum Direction	840,207	746,079	747,295	3.50	4.00	748,380	748,380	748,380
	2213 - Curriculum Development	10,285	9,204	12,115	-	-	11,846	11,846	11,846
	2220 - Education Media Services	435,414	454,058	483,285	11.80	11.28	463,420	463,420	463,420
	2221 - Service Area Direction	-	-	2,300	-	-	18,000	18,000	18,000
	2240 - Instructional Staff Development	85,905	95,445	75,111	-	-	88,170	88,170	88,170
	2310 - Board of Education Services	231,513	223,463	246,750	-	-	271,800	271,800	271,800
	2321 - Office of Superintendent	326,428	351,668	362,499	2.00	2.00	371,839	371,839	371,839
	2410 - Office of the Principal	7,259,550	7,991,177	8,350,674	67.80	73.50	8,406,378	8,406,378	8,406,378
	2520 - Fiscal Services	1,091,774	1,100,534	1,713,709	9.00	10.00	1,557,483	1,557,483	1,557,483
	2528 - Risk Management	286,381	286,250	333,507	1.00	1.00	366,209	366,209	366,209
	2542 - Care & Upkeep of Buildings	4,702,792	4,793,514	5,425,709	54.50	54.17	5,346,243	5,346,243	5,346,243
	2543 - Care & Upkeep of Grounds	134,784	179,167	422,827	-	-	233,734	233,734	233,734
	2544 - Maintenance	2,054,554	2,592,130	2,450,200	14.60	14.81	2,597,956	2,597,956	2,597,956
	2546 - Construction Security	-	-	4,500	-	-	4,500	4,500	4,500
	2550 - Student Transportation	3,572,747	4,084,108	8,406,539	38.20	38.32	4,550,367	4,550,367	4,550,367
	2558 - Special Education Student Transportation	704,338	802,506	886,597	13.50	12.84	841,110	841,110	841,110
2572 - Purchasing	-	-	2,000	-	-	2,000	2,000	2,000	
2573 - Warehouse / Distribution	226,797	284,265	295,254	2.30	2.72	325,607	325,607	325,607	
2574 - Printing, Publishing & Duplication Services	362,868	313,610	330,629	2.00	2.00	324,189	324,189	324,189	
2626 - Grant Writing	97,606	105,403	116,233	1.00	1.00	116,701	116,701	116,701	
2633 - Webmaster	-	-	151,322	-	1.00	120,505	120,505	120,505	

Functions Overview
Budget Year 2021-22 – July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2641 - Personnel	440,591	449,894	553,838	3.00	5.00	738,807	738,807	738,807
	2642 - Recruitment & Placement	28,639	29,755	40,000	-	-	42,500	42,500	42,500
	2649 - Other Staff Services	21,879	9,658	10,000	-	-	10,000	10,000	10,000
	2660 - Technology Services	1,158,129	1,518,209	1,446,921	6.00	7.00	1,307,780	1,307,780	1,307,780
	2700 - Supplement Retirement	941,025	801,580	944,255	48.00	56.80	950,341	950,341	950,341
	3500 - Custody & Care of Children	-	-	200,367	-	-	-	-	-
	4120 - Site Acquisition	-	-	500,000	-	-	-	-	-
	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	140,564	140,564
	5114 - Long Term Debt DEQ	107,469	106,962	106,962	-	-	106,709	106,709	106,709
	5115 - Long Term Debt FF&C Bus 2014	667,212	670,712	208,613	-	-	208,612	208,612	208,612
	5116 - Long Term Debt Bus Loan	-	-	-	-	-	165,119	165,119	165,119
	5117 - LT Debt FF&C OBL 2017	301,600	302,100	302,450	-	-	302,650	302,650	302,650
	5118 - Long Term Debt Bus Loan	-	-	-	-	-	180,990	180,990	180,990
	5200 - Transfer of Funds	1,737,101	924,241	2,122,378	-	-	1,264,211	1,264,211	1,264,211
	6000 - Contingencies	-	-	870,727	-	-	3,764,371	3,764,371	3,764,371
	7000 - Ending Balance	4,007,849	6,200,799	1,500,000	-	-	750,000	750,000	750,000
100		76,278,933	82,326,037	89,950,954	734.50	769.00	86,478,247	86,478,247	86,478,247
Overall		76,278,933	82,326,037	89,950,954	734.50	769.00	86,478,247	86,478,247	86,478,247

Functions by Account Code
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Account Group	Actual 2018-2019	Actual 2019-2020	Budgeted 2020-2021	Proposed 2021-2022	Approved 2021-2022	Adopted 2021-2022
100 - Salaries	37,318,874	38,794,935	40,206,883	40,639,767	40,639,767	40,639,767
200 - Associated Payroll Costs	22,189,881	24,786,784	26,379,581	25,515,634	25,515,634	25,515,634
300 - Purchased Services	5,231,790	4,824,498	6,798,123	6,908,058	6,908,058	6,908,058
400 - Supplies and Materials	3,410,145	3,121,013	4,557,141	4,272,780	4,272,780	4,272,780
500 - Capital Outlay	460,232	1,429,002	5,701,329	1,193,916	1,193,916	1,193,916
600 - Other Objects	1,923,060	2,244,764	1,814,791	2,169,511	2,169,511	2,169,511
700 - Transfers	1,737,101	924,241	2,122,378	1,264,211	1,264,211	1,264,211
800 - Other uses	4,007,849	6,200,799	2,370,727	4,514,371	4,514,371	4,514,371
Summary	76,278,933	82,326,037	89,950,954	86,478,247	86,478,247	86,478,247

Functions by Account Code
Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
111	LIC SALARIES	21,661,071	22,538,139	23,147,993	23,722,160	23,722,160	23,722,160
112	CLASS SALARIES	7,348,820	7,988,536	8,547,232	8,334,131	8,334,131	8,334,131
113	ADMINISTRATORS	4,111,190	4,447,882	4,597,045	4,817,109	4,817,109	4,817,109
114	MGR CLASSIFIED	834,508	862,737	1,003,259	974,173	974,173	974,173
116	SUPPL RETIRE STIPENDS	316,449	271,867	264,426	281,231	281,231	281,231
119	SUMMER EMPLOYEES	91,051	112,580	115,507	118,009	118,009	118,009
121	SUB LICENSED	943,600	637,399	-	-	-	-
122	SUB CLASSIFIED	230,062	190,299	259,924	247,525	247,525	247,525
130	OVERTIME SALARY	942	1,685	-	-	-	-
132	STIPEND-REMOTE LOCATION	23,600	54,504	48,904	48,904	48,904	48,904
133	STIPEND-TOP OF SCALE	100,173	104,045	130,968	133,462	133,462	133,462
135	STIPEND-SPECIAL ED	101,187	116,220	123,311	126,721	126,721	126,721
136	EXTRA BUS TRIPS	213,214	137,100	301,914	301,914	301,914	301,914
137	EXTRA DUTY/HOURLY	441,407	434,279	591,400	613,905	613,905	613,905
138	STIPEND-COACHES	694,026	662,653	725,032	725,032	725,032	725,032
140	STIPEND-ADVISORS	82,797	98,665	78,876	71,202	71,202	71,202
142	STIPEND-HEAD TEACHER	11,409	12,294	20,203	17,911	17,911	17,911
143	STIPEND-COMP FACILITATR	63,550	68,347	73,336	69,926	69,926	69,926
145	STIPEND-MUSIC INSTRUCTORS	40,242	39,078	31,273	31,453	31,453	31,453
146	STIPEND-NURSE COORDINTR	-	3,334	-	-	-	-
147	STIPEND-TEAM LEADER	1,902	2,917	141,280	-	-	-
148	TAXABLE MEALS	2,176	3,311	5,000	5,000	5,000	5,000
149	STIPEND-SMILE	-	3,064	-	-	-	-
150	NEW HIRE LONGEVITY STIPEN	5,500	4,000	-	-	-	-
210	PERS DISTRICT T1/T2	3,700,414	4,308,772	4,447,431	3,447,098	3,447,098	3,447,098
212	PERS PICKUP 6%	2,024,576	2,151,497	2,323,283	2,342,276	2,342,276	2,342,276
215	PY PERS RECONCIL.	3,321	4,438	-	-	-	-
216	PERS DISTRICT OPSPR	4,404,194	6,084,599	6,767,032	6,516,604	6,516,604	6,516,604
220	SOC SEC ADMIN	2,771,109	2,876,440	3,143,692	3,118,507	3,118,507	3,118,507
230	OTHER REQ PAYROLL COSTS	-	7	-	-	-	-
231	WRKRS COMP	293,111	296,809	359,439	360,910	360,910	360,910

Functions by Account Code
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
232	UNEMPLOY COMP	36,030	37,711	40,182	40,360	40,360	40,360
240	MEDICAL	6,964,534	7,089,802	7,187,586	7,639,540	7,639,540	7,639,540
241	VISION	319,830	325,182	329,327	334,371	334,371	334,371
242	DISABILITY	40,104	41,321	40,417	54,746	54,746	54,746
243	DENTAL	948,021	932,095	942,000	978,734	978,734	978,734
244	HEALTH SAVINGS PLAN	16,603	20,186	19,374	18,446	18,446	18,446
245	LIFE INSURANCE	21,840	21,572	59,794	62,238	62,238	62,238
246	HRA (HLTH REIMBURSEMENT)	-	21,014	23,226	25,023	25,023	25,023
247	CHILDCARE	-	-	-	7,698	7,698	7,698
270	POST RETIREMENT MEDICAL	524,415	482,916	587,603	466,130	466,130	466,130
271	POST RETIREMNT VISION	11,549	4,313	6,027	7,401	7,401	7,401
273	POST RETIREMNT DENTAL	48,155	19,934	24,431	25,305	25,305	25,305
290	OTHER BENEFIT COSTS	62,077	68,177	78,736	70,247	70,247	70,247
310	INST/PROF/TECH SERVICES	359,552	369,724	366,600	272,850	272,850	272,850
311	INSTRUCTION SERVICES	32,746	11,655	1,366,873	1,358,374	1,358,374	1,358,374
312	INST PRGM IMPROV SERV	4,974	5,964	-	7,000	7,000	7,000
313	STUDENT HEALTH/DENTAL SER	8,966	9,491	22,500	20,000	20,000	20,000
316	DATA PROCESSING	-	-	500	500	500	500
318	PROF & IMPR NON-INSTR	8,280	3,490	5,600	6,350	6,350	6,350
321	CLEANING SERVICES	241	2,172	1,000	3,200	3,200	3,200
322	REPAIR & MAINT SERVICE	281,669	266,644	290,782	227,982	227,982	227,982
324	RENTALS	164,684	167,061	165,280	176,899	176,899	176,899
325	ELECTRICITY	859,358	790,458	984,300	983,300	983,300	983,300
326	BUILDING FUEL	300,291	283,528	388,200	388,000	388,000	388,000
327	WATER & SEWAGE	211,910	215,784	291,000	291,000	291,000	291,000
328	GARBAGE	173,740	162,095	192,400	192,400	192,400	192,400
329	OTHER PROPERTY SERVICES	3,158	6,588	3,750	2,000	2,000	2,000
331	REIMBUR STUDENT TRANS	20,421	12,160	10,000	10,000	10,000	10,000
341	IN-DIST TRAVEL	82,108	61,950	68,885	75,620	75,620	75,620
342	OUT-DIST TRAVEL	230,199	156,565	190,442	242,972	242,972	242,972
343	STUDENT OUT-DIST-TRVL	158,799	75,815	144,740	153,270	153,270	153,270

Functions by Account Code
Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
344	ADMIN TRAVEL	1,809	1,840	2,400	3,600	3,600	3,600
351	TELEPHONE	107,361	103,397	101,056	103,250	103,250	103,250
353	POSTAGE	39,556	44,206	44,922	44,450	44,450	44,450
354	ADVERTISING	13,025	18,134	17,000	20,550	20,550	20,550
355	PRINTING BINDING	963	475	1,300	4,300	4,300	4,300
359	OTHR COMMUNICATION SERV	359,097	418,161	371,300	382,300	382,300	382,300
360	CHARTER SCHOOL PAYMENTS	365,031	217,094	-	-	-	-
370	TUITION	58,286	37,673	11,500	4,500	4,500	4,500
372	TUITION OUT STATE	-	17,458	150,000	150,000	150,000	150,000
373	TUITION PRIVATE	-	-	9,700	34,000	34,000	34,000
374	OTHER TUITION	2,072	-	-	-	-	-
380	NON-INSTR PROF/TECH	46,630	23,314	49,916	22,500	22,500	22,500
381	AUDIT SERVICES	54,005	60,370	58,000	60,000	60,000	60,000
382	LEGAL SERVICES	28,690	60,709	40,000	52,000	52,000	52,000
383	ARCH/ENG SERVICES	29,805	80,821	30,000	30,000	30,000	30,000
386	DATA PROCESSING SRVS	204,191	232,676	328,663	312,791	312,791	312,791
387	STATISTICAL SERVICES	12,417	4,936	13,000	10,000	10,000	10,000
388	ELECTION	4,032	-	7,000	-	-	-
389	OTHER NON-INSTR PROF/TECH	245,820	240,013	258,000	251,000	251,000	251,000
390	OTH GEN PROF TECH SRVS	655,388	557,274	720,840	918,350	918,350	918,350
391	MEDICAID CLAIMING SERVICE	31,052	20,912	33,000	28,000	28,000	28,000
392	OTHR SERVICES - PHOTOCOPY	71,463	83,891	57,674	64,750	64,750	64,750
410	CONSUMABLE SUPPLIES	940,208	905,846	1,191,459	966,254	966,254	966,254
411	RETIREMENT AWARDS/PLQS	7,386	7,829	6,000	6,000	6,000	6,000
412	VEHICLE SUPPLIES	298,987	240,670	265,500	252,000	252,000	252,000
413	FOOD SUPPLIES	80,375	64,492	58,238	62,599	62,599	62,599
417	TIRES	44,702	27,592	50,600	46,500	46,500	46,500
419	FUEL - TRANSPORTATION	456,868	326,218	474,000	447,000	447,000	447,000
420	TEXTBOOKS - NEW	563,274	435,007	1,047,890	835,500	835,500	835,500
421	TEXTBOOKS - TCHR MANUALS	2,983	9,254	13,200	99,000	99,000	99,000
422	TEXTBOOKS - REPLACEMENT	16,953	51,423	52,000	35,252	35,252	35,252

Functions by Account Code
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
427	TEXTBOOK ORIENTED MATERLS	5,970	4,680	2,800	13,500	13,500	13,500
430	LIBRARY BOOKS	6,859	7,209	13,454	6,529	6,529	6,529
440	PERIODICALS	7,186	5,036	4,985	5,779	5,779	5,779
460	NONCONSUM ITEMS	527,169	559,689	494,022	464,711	464,711	464,711
470	COMPUTER SOFTWR	93,607	131,234	438,158	794,206	794,206	794,206
480	COMPUTER HDW	324,073	244,854	369,835	137,950	137,950	137,950
499	WAREHOUSE OFFSET	33,544	99,979	75,000	100,000	100,000	100,000
520	BLDG ACQUISITION/IMPRVMT	102,840	169,679	358,662	260,000	260,000	260,000
530	GROUNDS IMPROVEMENT	37,227	171,948	666,000	114,916	114,916	114,916
540	DEPRECIABLE EQUIPMENT	-	-	10,000	30,000	30,000	30,000
541	INITIAL ADDTL EQUIP	219,243	339,172	309,000	55,000	55,000	55,000
542	REPLACEMENT EQUIP	100,922	748,203	4,357,667	729,000	729,000	729,000
550	DEPREC TECH EQUIP	-	-	-	5,000	5,000	5,000
610	PRINCIPAL PAYMENTS	922,963	1,092,321	644,774	984,379	984,379	984,379
620	INTEREST	-	4	-	-	-	-
621	INTEREST (EXCEPT BUS)	281,618	269,874	257,727	248,248	248,248	248,248
622	INTEREST - BUS TRANSP	26,550	13,500	11,444	27,625	27,625	27,625
630	UNRECOVERABLE BAD DEBT	2,812	16,362	-	-	-	-
640	DUES AND FEES	74,684	187,937	125,200	114,265	114,265	114,265
641	BANK FEES AND CHARGES	6,084	12,383	6,576	6,073	6,073	6,073
651	LIABILITY INS	199,677	201,934	246,950	265,500	265,500	265,500
653	PROPERTY INS PREM	405,774	444,526	516,400	518,100	518,100	518,100
659	OTHR INS/JUDGEMENTS	-	301	-	-	-	-
670	TAXES/LICENSES	2,898	5,622	5,720	5,320	5,320	5,320
710	TRANSFERS OUT	1,737,101	924,241	2,122,378	1,264,211	1,264,211	1,264,211
810	CONTINGENCY	-	-	870,727	3,764,371	3,764,371	3,764,371
820	RESERVED FOR NEXT YEAR	4,007,849	6,200,799	1,500,000	750,000	750,000	750,000
Summary		76,278,933	82,326,037	89,950,954	86,478,247	86,478,247	86,478,247

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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

2021 – 2022 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 2021-22

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/28/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1111	111	LIC SALARIES	10,000,297	10,361,245	9,838,392	165.5	166.8	10,593,728	10,593,728	10,593,728
		112	CLASS SALARIES	232,679	252,822	269,285	13.7	11.8	231,614	231,614	231,614
		121	SUB LICENSED	483,938	318,546	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	11,891	22,974	18,821	0.0	0.0	17,924	17,924	17,924
		132	STIPEND-REMOTE LOCATION	13,000	28,900	23,300	0.0	0.0	21,300	21,300	21,300
		133	STIPEND-TOP OF SCALE	31,600	35,050	33,450	0.0	0.0	34,150	34,150	34,150
		136	EXTRA BUS TRIPS	991	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	8,082	21,891	7,981	0.0	0.0	7,979	7,979	7,979
		140	STIPEND-ADVISORS	881	-	-	0.0	0.0	-	-	-
		149	STIPEND-SMILE	-	1,700	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	920,516	1,031,931	879,049	0.0	0.0	749,669	749,669	749,669
		212	PERS PICKUP 6%	615,563	631,451	611,747	0.0	0.0	647,144	647,144	647,144
		215	PY PERS RECONCIL.	517	2,852	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,503,509	1,962,160	1,958,681	0.0	0.0	1,924,297	1,924,297	1,924,297
		220	SOC SEC ADMIN	797,156	816,233	787,175	0.0	0.0	835,599	835,599	835,599
		231	WRKRS COMP	46,956	45,573	42,578	0.0	0.0	45,486	45,486	45,486
		232	UNEMPLOY COMP	10,512	10,819	10,190	0.0	0.0	10,907	10,907	10,907
		240	MEDICAL	2,049,221	2,052,906	1,826,739	0.0	0.0	1,961,371	1,961,371	1,961,371
		241	VISION	83,573	83,729	76,067	0.0	0.0	82,067	82,067	82,067
		242	DISABILITY	18,219	18,733	16,689	0.0	0.0	24,078	24,078	24,078
		243	DENTAL	263,183	253,700	231,197	0.0	0.0	251,021	251,021	251,021
		244	HEALTH SAVINGS PLAN	4,338	5,508	5,508	0.0	0.0	6,444	6,444	6,444
		247	CHILDCARE	-	-	-	0.0	0.0	219	219	219
		270	POST RETIREMENT MEDICAL	-	992	-	0.0	0.0	-	-	-
		271	POST RETIREMNT VISION	-	61	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	-	191	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	115	108	9,241	0.0	0.0	108	108	108
		310	INST/PROF/TECH SERVICES	6,565	1,490	25,200	0.0	0.0	25,200	25,200	25,200
		311	INSTRUCTION SERVICES	297	1,197	663,300	0.0	0.0	663,300	663,300	663,300
		312	INST PRGM IMPROV SERV	1,820	-	-	0.0	0.0	-	-	-
		324	RENTALS	5	-	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1111	341	IN-DIST TRAVEL	5,198	2,304	1,200	0.0	0.0	4,500	4,500	4,500
		342	OUT-DIST TRAVEL	896	-	-	0.0	0.0	500	500	500
		353	POSTAGE	-	722	-	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	31,527	35,307	49,875	0.0	0.0	52,868	52,868	52,868
		390	OTH GEN PROF TECH SRVS	124,509	40,000	35,000	0.0	0.0	35,000	35,000	35,000
		410	CONSUMABLE SUPPLIES	66,814	66,664	161,757	0.0	0.0	61,790	61,790	61,790
		413	FOOD SUPPLIES	507	248	1,500	0.0	0.0	1,300	1,300	1,300
		420	TEXTBOOKS - NEW	91,766	183,455	20,000	0.0	0.0	50,000	50,000	50,000
		421	TEXTBOOKS - TCHR MANUALS	45	83	6,200	0.0	0.0	95,000	95,000	95,000
		422	TEXTBOOKS - REPLACEMENT	886	29,454	29,500	0.0	0.0	15,752	15,752	15,752
		427	TEXTBOOK ORIENTED MATERLS	-	-	-	0.0	0.0	10,000	10,000	10,000
		430	LIBRARY BOOKS	74	-	-	0.0	0.0	-	-	-
		440	PERIODICALS	-	3,403	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	13,175	14,289	48,100	0.0	0.0	18,100	18,100	18,100
		470	COMPUTER SOFTWR	2,738	918	1,000	0.0	0.0	3,000	3,000	3,000
		480	COMPUTER HDW	114,603	79,054	156,173	0.0	0.0	3,600	3,600	3,600
		550	DEPREC TECH EQUIP	-	-	-	0.0	0.0	5,000	5,000	5,000
		630	UNRECOVERABLE BAD DEBT	-	121	-	0.0	0.0	-	-	-
		640	DUES AND FEES	1,830	-	-	0.0	0.0	200	200	200
		Total Function 1111				17,559,992	18,418,784	17,844,894			18,490,216
Total Fund 100				17,559,992	18,418,784	17,844,894			18,490,216	18,490,216	18,490,216

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1113	121	SUB LICENSED	90	-	-	0.0	0.0	-	-	-
		142	STIPEND-HEAD TEACHER	11,409	12,294	20,203	0.0	0.0	17,911	17,911	17,911
		143	STIPEND-COMP FACILITATR	29,331	31,673	32,400	0.0	0.0	32,400	32,400	32,400
		210	PERS DISTRICT T1/T2	3,989	3,738	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2,444	2,638	1,212	0.0	0.0	3,019	3,019	3,019
		216	PERS DISTRICT OPSPR	5,702	8,582	5,416	0.0	0.0	11,934	11,934	11,934
		220	SOC SEC ADMIN	3,079	3,258	4,024	0.0	0.0	3,849	3,849	3,849
		231	WRKRS COMP	184	185	222	0.0	0.0	197	197	197
		232	UNEMPLOY COMP	40	43	20	0.0	0.0	50	50	50
		322	REPAIR & MAINT SERVICE	17,500	4,400	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	4,450	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	11,332	-	-	0.0	0.0	-	-	-
		Total Function 1113				85,100	71,261	63,498			69,359
Total Fund 100				85,100	71,261	63,498			69,359	69,359	69,359

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1121	111	LIC SALARIES	2,478,820	2,579,101	2,751,676	41.9	44.1	2,860,426	2,860,426	2,860,426
		112	CLASS SALARIES	30,492	27,030	28,942	1.5	0.6	14,505	14,505	14,505
		121	SUB LICENSED	78,429	48,339	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	129	1,542	193	0.0	0.0	184	184	184
		132	STIPEND-REMOTE LOCATION	2,300	6,050	5,800	0.0	0.0	6,800	6,800	6,800
		133	STIPEND-TOP OF SCALE	9,575	11,038	11,912	0.0	0.0	8,478	8,478	8,478
		137	EXTRA DUTY/HOURLY	9,386	6,812	9,148	0.0	0.0	11,433	11,433	11,433
		140	STIPEND-ADVISORS	616	-	-	0.0	0.0	-	-	-
		143	STIPEND-COMP FACILITATR	3,259	3,334	-	0.0	0.0	-	-	-
		145	STIPEND-MUSIC INSTRUCTORS	2,036	2,083	-	0.0	0.0	-	-	-
		149	STIPEND-SMILE	-	682	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	290,390	337,066	326,873	0.0	0.0	274,098	274,098	274,098
		212	PERS PICKUP 6%	141,038	152,845	168,275	0.0	0.0	169,435	169,435	169,435
		216	PERS DISTRICT OPSPR	280,596	402,234	464,290	0.0	0.0	445,988	445,988	445,988
		220	SOC SEC ADMIN	195,905	202,090	216,645	0.0	0.0	223,691	223,691	223,691
		231	WRKRS COMP	11,371	11,057	11,779	0.0	0.0	12,112	12,112	12,112
		232	UNEMPLOY COMP	2,567	2,646	2,808	0.0	0.0	2,902	2,902	2,902
		240	MEDICAL	459,955	490,479	491,447	0.0	0.0	509,952	509,952	509,952
		241	VISION	15,943	17,888	18,663	0.0	0.0	19,293	19,293	19,293
		242	DISABILITY	4,645	4,813	4,950	0.0	0.0	6,398	6,398	6,398
		243	DENTAL	52,520	54,820	57,563	0.0	0.0	61,089	61,089	61,089
		244	HEALTH SAVINGS PLAN	6	145	126	0.0	0.0	126	126	126
		247	CHILDCARE	-	-	-	0.0	0.0	989	989	989
		290	OTHER BENEFIT COSTS	135	81	108	0.0	0.0	108	108	108
		310	INST/PROF/TECH SERVICES	-	-	5,000	0.0	0.0	5,000	5,000	5,000
		311	INSTRUCTION SERVICES	100	-	120,437	0.0	0.0	120,437	120,437	120,437
		341	IN-DIST TRAVEL	244	145	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	93	-	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	3,640	2,495	-	0.0	0.0	2,500	2,500	2,500
		353	POSTAGE	-	615	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2021-22

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/28/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1121	386	DATA PROCESSING SRVS	10,509	11,769	15,084	0.0	0.0	15,989	15,989	15,989
		410	CONSUMABLE SUPPLIES	16,805	14,403	42,468	0.0	0.0	20,742	20,742	20,742
		413	FOOD SUPPLIES	-	26	-	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	82,042	24,439	-	0.0	0.0	2,000	2,000	2,000
		421	TEXTBOOKS - TCHR MANUALS	-	924	-	0.0	0.0	-	-	-
		422	TEXTBOOKS - REPLACEMENT	4,184	840	-	0.0	0.0	2,500	2,500	2,500
		460	NONCONSUM ITEMS	5,535	5,049	14,404	0.0	0.0	10,735	10,735	10,735
		470	COMPUTER SOFTWR	470	689	200	0.0	0.0	700	700	700
		480	COMPUTER HDW	8,241	1,269	60,162	0.0	0.0	7,500	7,500	7,500
		541	INITIAL ADDTL EQUIP	5,521	-	-	0.0	0.0	-	-	-
		630	UNRECOVERABLE BAD DEBT	703	-	-	0.0	0.0	-	-	-
Total Function 1121				4,208,199	4,424,839	4,828,954			4,816,111	4,816,111	4,816,111
Total Fund 100				4,208,199	4,424,839	4,828,954			4,816,111	4,816,111	4,816,111

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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 2021-22

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/28/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1122	121	SUB LICENSED	450	940	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	3,021	3,430	3,454	0.0	0.0	3,454	3,454	3,454
		138	STIPEND-COACHES	92,774	86,684	112,840	0.0	0.0	112,840	112,840	112,840
		140	STIPEND-ADVISORS	2,580	2,500	2,558	0.0	0.0	2,558	2,558	2,558
		143	STIPEND-COMP FACILITATR	3,259	3,334	6,820	0.0	0.0	6,820	6,820	6,820
		145	STIPEND-MUSIC INSTRUCTORS	14,670	12,919	6,822	0.0	0.0	6,822	6,822	6,822
		210	PERS DISTRICT T1/T2	7,380	6,545	30,692	0.0	0.0	30,692	30,692	30,692
		212	PERS PICKUP 6%	5,196	4,459	7,540	0.0	0.0	7,950	7,950	7,950
		216	PERS DISTRICT OPSPR	13,004	14,780	3,441	0.0	0.0	4,662	4,662	4,662
		220	SOC SEC ADMIN	8,878	8,370	10,136	0.0	0.0	10,136	10,136	10,136
		231	WRKRS COMP	549	485	1,035	0.0	0.0	1,036	1,036	1,036
		232	UNEMPLOY COMP	112	107	126	0.0	0.0	132	132	132
		310	INST/PROF/TECH SERVICES	-	-	200	0.0	0.0	200	200	200
		311	INSTRUCTION SERVICES	-	-	1,000	0.0	0.0	1,000	1,000	1,000
		322	REPAIR & MAINT SERVICE	26,908	2,500	25,000	0.0	0.0	15,000	15,000	15,000
		341	IN-DIST TRAVEL	-	-	-	0.0	0.0	150	150	150
		342	OUT-DIST TRAVEL	-	-	100	0.0	0.0	500	500	500
		343	STUDENT OUT-DIST-TRVL	175	350	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	23,567	21,987	30,000	0.0	0.0	30,000	30,000	30,000
		410	CONSUMABLE SUPPLIES	1,104	458	400	0.0	0.0	15,450	15,450	15,450
		413	FOOD SUPPLIES	-	26	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	6,955	4,494	10,000	0.0	0.0	7,500	7,500	7,500
		470	COMPUTER SOFTWR	95	95	-	0.0	0.0	-	-	-
		540	DEPRECIABLE EQUIPMENT	-	-	10,000	0.0	0.0	5,000	5,000	5,000
		542	REPLACEMENT EQUIP	7,923	-	5,000	0.0	0.0	5,000	5,000	5,000
		640	DUES AND FEES	50	-	100	0.0	0.0	100	100	100
		Total Function 1122				218,648	174,462	267,264			267,002
Total Fund 100				218,648	174,462	267,264			267,002	267,002	267,002

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1131	111	LIC SALARIES	5,628,682	5,861,959	5,979,852	92.1	90.0	5,950,875	5,950,875	5,950,875
		112	CLASS SALARIES	80,863	92,974	104,888	5.4	4.9	96,429	96,429	96,429
		121	SUB LICENSED	202,586	128,231	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	156	1,348	171	0.0	0.0	163	163	163
		132	STIPEND-REMOTE LOCATION	7,500	16,250	16,500	0.0	0.0	15,500	15,500	15,500
		133	STIPEND-TOP OF SCALE	36,225	36,312	37,538	0.0	0.0	35,522	35,522	35,522
		137	EXTRA DUTY/HOURLY	11,697	13,221	22,009	0.0	0.0	22,012	22,012	22,012
		140	STIPEND-ADVISORS	716	9,492	-	0.0	0.0	-	-	-
		149	STIPEND-SMILE	-	682	-	0.0	0.0	-	-	-
		150	NEW HIRE LONGEVITY STIPEN	-	4,000	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	736,642	872,562	836,560	0.0	0.0	670,239	670,239	670,239
		212	PERS PICKUP 6%	322,939	348,397	365,596	0.0	0.0	359,550	359,550	359,550
		215	PY PERS RECONCIL.	1,470	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	584,823	827,716	905,273	0.0	0.0	849,592	849,592	849,592
		220	SOC SEC ADMIN	446,111	460,575	471,726	0.0	0.0	468,682	468,682	468,682
		231	WRKRS COMP	25,985	25,392	26,000	0.0	0.0	25,725	25,725	25,725
		232	UNEMPLOY COMP	5,863	6,063	6,161	0.0	0.0	6,121	6,121	6,121
		240	MEDICAL	997,575	1,094,909	1,073,350	0.0	0.0	1,111,010	1,111,010	1,111,010
		241	VISION	40,393	43,108	41,615	0.0	0.0	41,855	41,855	41,855
		242	DISABILITY	10,252	10,641	10,379	0.0	0.0	13,571	13,571	13,571
		243	DENTAL	124,197	131,794	127,990	0.0	0.0	133,658	133,658	133,658
		244	HEALTH SAVINGS PLAN	1,977	2,151	1,782	0.0	0.0	1,782	1,782	1,782
		245	LIFE INSURANCE	-	36	-	0.0	0.0	-	-	-
		247	CHILDCARE	-	-	-	0.0	0.0	849	849	849
		290	OTHER BENEFIT COSTS	1,114	1,062	1,261	0.0	0.0	1,261	1,261	1,261
		310	INST/PROF/TECH SERVICES	1,965	-	10,000	0.0	0.0	7,500	7,500	7,500
		311	INSTRUCTION SERVICES	-	620	270,361	0.0	0.0	270,361	270,361	270,361
		312	INST PRGM IMPROV SERV	2,200	-	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	199	192	-	0.0	0.0	-	-	-
		324	RENTALS	1,731	152	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	6,469	3,283	5,000	0.0	0.0	5,000	5,000	5,000

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1131	342	OUT-DIST TRAVEL	3,464	1,960	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	100,760	50,218	75,000	0.0	0.0	90,000	90,000	90,000
		353	POSTAGE	-	470	-	0.0	0.0	-	-	-
		370	TUITION	50,119	36,035	10,000	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	21,018	23,538	30,168	0.0	0.0	31,978	31,978	31,978
		410	CONSUMABLE SUPPLIES	87,996	93,153	195,890	0.0	0.0	86,980	86,980	86,980
		413	FOOD SUPPLIES	2,219	89	-	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	223,494	13,282	99,890	0.0	0.0	50,500	50,500	50,500
		421	TEXTBOOKS - TCHR MANUALS	166	-	-	0.0	0.0	-	-	-
		422	TEXTBOOKS - REPLACEMENT	10,356	3,111	10,500	0.0	0.0	10,500	10,500	10,500
		460	NONCONSUM ITEMS	13,907	4,697	13,300	0.0	0.0	11,350	11,350	11,350
		470	COMPUTER SOFTWR	3,401	100	1,200	0.0	0.0	1,400	1,400	1,400
		480	COMPUTER HDW	54,598	22,707	97,824	0.0	0.0	2,000	2,000	2,000
		630	UNRECOVERABLE BAD DEBT	2,109	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	827	7,200	9,600	0.0	0.0	12,000	12,000	12,000
		Total Function 1131				9,854,765	10,249,683	10,857,382			10,383,963
Total Fund 100				9,854,765	10,249,683	10,857,382			10,383,963	10,383,963	10,383,963

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1132	121	SUB LICENSED	18,430	12,497	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	570	-	1,258	0.0	0.0	1,198	1,198	1,198
		136	EXTRA BUS TRIPS	1,525	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	45,855	45,008	50,000	0.0	0.0	50,001	50,001	50,001
		138	STIPEND-COACHES	601,252	575,969	612,192	0.0	0.0	612,192	612,192	612,192
		140	STIPEND-ADVISORS	78,003	86,672	76,318	0.0	0.0	68,644	68,644	68,644
		143	STIPEND-COMP FACILITATR	24,442	23,338	27,296	0.0	0.0	27,296	27,296	27,296
		145	STIPEND-MUSIC INSTRUCTORS	15,886	16,250	16,625	0.0	0.0	16,625	16,625	16,625
		147	STIPEND-TEAM LEADER	1,902	1,667	-	0.0	0.0	-	-	-
		148	TAXABLE MEALS	23	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	49,945	54,564	155,864	0.0	0.0	155,864	155,864	155,864
		212	PERS PICKUP 6%	28,030	27,768	10,200	0.0	0.0	11,373	11,373	11,373
		216	PERS DISTRICT OPSPR	62,010	82,331	42,147	0.0	0.0	44,963	44,963	44,963
		220	SOC SEC ADMIN	59,842	57,824	59,952	0.0	0.0	59,360	59,360	59,360
		231	WRKRS COMP	3,767	3,350	5,750	0.0	0.0	5,722	5,722	5,722
		232	UNEMPLOY COMP	775	748	757	0.0	0.0	777	777	777
		310	INST/PROF/TECH SERVICES	50	-	500	0.0	0.0	1,000	1,000	1,000
		311	INSTRUCTION SERVICES	-	-	27,978	0.0	0.0	27,978	27,978	27,978
		322	REPAIR & MAINT SERVICE	49,742	46,243	29,500	0.0	0.0	26,100	26,100	26,100
		324	RENTALS	1,468	867	1,780	0.0	0.0	2,000	2,000	2,000
		341	IN-DIST TRAVEL	290	250	500	0.0	0.0	500	500	500
		342	OUT-DIST TRAVEL	6,364	7,457	7,537	0.0	0.0	6,652	6,652	6,652
		343	STUDENT OUT-DIST-TRVL	53,910	21,835	69,740	0.0	0.0	59,870	59,870	59,870
		374	OTHER TUITION	400	-	-	0.0	0.0	-	-	-
		380	NON-INSTR PROF/TECH	23,945	-	-	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	-	117	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	89,223	101,121	160,000	0.0	0.0	150,000	150,000	150,000
		410	CONSUMABLE SUPPLIES	49,443	45,161	39,450	0.0	0.0	44,727	44,727	44,727
		413	FOOD SUPPLIES	821	89	700	0.0	0.0	700	700	700
		460	NONCONSUM ITEMS	26,908	59,372	29,060	0.0	0.0	29,608	29,608	29,608

**Functions by Account Code
Budget 2021-22**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/28/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1132	470	COMPUTER SOFTWR	919	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	1,764	-	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	20,779	22,652	10,000	0.0	0.0	10,000	10,000	10,000
		542	REPLACEMENT EQUIP	3,000	16,000	15,000	0.0	0.0	10,000	10,000	10,000
		630	UNRECOVERABLE BAD DEBT	-	1,995	-	0.0	0.0	-	-	-
		640	DUES AND FEES	14,899	21,689	24,800	0.0	0.0	24,100	24,100	24,100
		Total Function 1132		1,336,182	1,332,835	1,474,902			1,447,250	1,447,250	1,447,250
Total Fund 100				1,336,182	1,332,835	1,474,902			1,447,250	1,447,250	1,447,250

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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:

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1140	121	SUB LICENSED	-	1,221	-	0.0	0.0	-	-	-
		130	OVERTIME SALARY	-	1,667	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	1,028	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	114	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	201	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	797	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	297	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	16	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	4	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	103	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	890	216	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	18,570	10,197	20,500	0.0	0.0	20,000	20,000	20,000
		413	FOOD SUPPLIES	433	765	-	0.0	0.0	-	-	-
Total Function 1140				19,997	16,524	20,500			20,000	20,000	20,000
Total Fund 100				19,997	16,524	20,500			20,000	20,000	20,000

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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 2021-22

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/28/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22		
100	1210	111	LIC SALARIES	127,897	131,892	59,291	1.0	2.0	103,875	103,875	103,875		
		121	SUB LICENSED	180	376	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	7,663	7,914	3,557	0.0	0.0	6,232	6,232	6,232		
		216	PERS DISTRICT OPSPR	27,932	35,057	15,896	0.0	0.0	24,639	24,639	24,639		
		220	SOC SEC ADMIN	9,798	10,119	4,536	0.0	0.0	7,946	7,946	7,946		
		231	WRKRS COMP	553	540	244	0.0	0.0	431	431	431		
		232	UNEMPLOY COMP	128	132	59	0.0	0.0	104	104	104		
		240	MEDICAL	22,078	22,069	22,069	0.0	0.0	39,916	39,916	39,916		
		241	VISION	857	902	-	0.0	0.0	889	889	889		
		242	DISABILITY	263	263	91	0.0	0.0	243	243	243		
		243	DENTAL	2,587	2,603	-	0.0	0.0	889	889	889		
		310	INST/PROF/TECH SERVICES	5,170	-	4,000	0.0	0.0	2,500	2,500	2,500		
		341	IN-DIST TRAVEL	514	456	-	0.0	0.0	500	500	500		
		342	OUT-DIST TRAVEL	1,973	317	-	0.0	0.0	300	300	300		
		343	STUDENT OUT-DIST-TRVL	150	917	-	0.0	0.0	900	900	900		
		390	OTH GEN PROF TECH SRVS	390	-	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	1,840	511	1,000	0.0	0.0	550	550	550		
		420	TEXTBOOKS - NEW	-	1,480	-	0.0	0.0	-	-	-		
		422	TEXTBOOKS - REPLACEMENT	-	-	-	0.0	0.0	500	500	500		
		430	LIBRARY BOOKS	-	49	-	0.0	0.0	-	-	-		
		440	PERIODICALS	-	175	-	0.0	0.0	175	175	175		
		460	NONCONSUM ITEMS	2,095	103	-	0.0	0.0	100	100	100		
		470	COMPUTER SWFTWR	-	488	-	0.0	0.0	-	-	-		
		480	COMPUTER HDW	6,351	-	2,000	0.0	0.0	1,000	1,000	1,000		
		640	DUES AND FEES	-	175	-	0.0	0.0	175	175	175		
		Total Function 1210				218,419	216,535	112,743			191,864	191,864	191,864
		Total Fund 100				218,419	216,535	112,743			191,864	191,864	191,864

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1221	111	LIC SALARIES	153,233	181,346	196,700	3.0	3.0	187,379	187,379	187,379
		112	CLASS SALARIES	168,958	195,687	214,822	9.7	7.7	170,825	170,825	170,825
		121	SUB LICENSED	1,081	7,349	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	774	3,889	5,895	0.0	0.0	5,614	5,614	5,614
		135	STIPEND-SPECIAL ED	8,927	7,500	7,673	0.0	0.0	7,673	7,673	7,673
		137	EXTRA DUTY/HOURLY	154	276	765	0.0	0.0	764	764	764
		210	PERS DISTRICT T1/T2	3,123	26,735	29,350	0.0	0.0	490	490	490
		212	PERS PICKUP 6%	17,106	21,605	25,117	0.0	0.0	22,335	22,335	22,335
		216	PERS DISTRICT OPSPR	59,839	73,645	86,425	0.0	0.0	87,866	87,866	87,866
		220	SOC SEC ADMIN	23,575	27,915	32,578	0.0	0.0	28,478	28,478	28,478
		231	WRKRS COMP	1,577	1,728	1,850	0.0	0.0	1,610	1,610	1,610
		232	UNEMPLOY COMP	326	388	426	0.0	0.0	372	372	372
		240	MEDICAL	72,039	78,448	79,147	0.0	0.0	43,348	43,348	43,348
		241	VISION	4,376	4,304	4,360	0.0	0.0	2,351	2,351	2,351
		242	DISABILITY	318	379	388	0.0	0.0	438	438	438
		243	DENTAL	12,917	12,604	13,096	0.0	0.0	7,213	7,213	7,213
		311	INSTRUCTION SERVICES	-	-	1,918	0.0	0.0	1,918	1,918	1,918
		322	REPAIR & MAINT SERVICE	952	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	166	-	-	0.0	0.0	1,500	1,500	1,500
		372	TUITION OUT STATE	-	17,458	150,000	0.0	0.0	150,000	150,000	150,000
		373	TUITION PRIVATE	-	-	4,500	0.0	0.0	17,000	17,000	17,000
		390	OTH GEN PROF TECH SRVS	-	4,200	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	6,293	5,990	10,000	0.0	0.0	10,000	10,000	10,000
460	NONCONSUM ITEMS	3,607	181	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				540,418	671,628	872,009			754,175	754,175	754,175
Total Fund 100				540,418	671,628	872,009			754,175	754,175	754,175

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1229	111	LIC SALARIES	328,797	357,490	378,310	7.0	7.0	372,741	372,741	372,741
		112	CLASS SALARIES	461,283	578,353	622,226	26.3	23.2	558,442	558,442	558,442
		113	ADMINISTRATORS	104,502	192,799	229,186	0.0	2.0	212,015	212,015	212,015
		119	SUMMER EMPLOYEES	-	2,352	-	0.0	0.0	-	-	-
		121	SUB LICENSED	23,726	10,383	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	6,244	4,130	9,718	0.0	0.0	9,255	9,255	9,255
		133	STIPEND-TOP OF SCALE	228	-	2,322	0.0	0.0	2,322	2,322	2,322
		135	STIPEND-SPECIAL ED	14,767	22,500	23,018	0.0	0.0	23,018	23,018	23,018
		137	EXTRA DUTY/HOURLY	1,798	2,638	1,893	0.0	0.0	1,891	1,891	1,891
		210	PERS DISTRICT T1/T2	39,507	78,330	88,153	0.0	0.0	43,378	43,378	43,378
		212	PERS PICKUP 6%	48,612	65,097	75,357	0.0	0.0	70,061	70,061	70,061
		216	PERS DISTRICT OPSPR	145,427	225,524	262,564	0.0	0.0	241,685	241,685	241,685
		220	SOC SEC ADMIN	66,980	84,423	97,171	0.0	0.0	90,420	90,420	90,420
		231	WRKRS COMP	4,376	5,075	5,488	0.0	0.0	5,074	5,074	5,074
		232	UNEMPLOY COMP	881	1,134	1,269	0.0	0.0	1,181	1,181	1,181
		240	MEDICAL	185,683	185,667	197,098	0.0	0.0	193,881	193,881	193,881
		241	VISION	12,716	14,745	15,047	0.0	0.0	16,366	16,366	16,366
		242	DISABILITY	693	707	707	0.0	0.0	888	888	888
		243	DENTAL	36,976	39,238	41,892	0.0	0.0	39,392	39,392	39,392
		244	HEALTH SAVINGS PLAN	936	1,201	1,289	0.0	0.0	882	882	882
		245	LIFE INSURANCE	439	750	2,597	0.0	0.0	2,366	2,366	2,366
		246	HRA (HLTH REIMBURSEMENT)	-	553	1,106	0.0	0.0	1,106	1,106	1,106
		247	CHILDCARE	-	-	-	0.0	0.0	612	612	612
		290	OTHER BENEFIT COSTS	1,000	1,575	1,800	0.0	0.0	900	900	900
		310	INST/PROF/TECH SERVICES	1,500	1,750	1,700	0.0	0.0	1,700	1,700	1,700
		311	INSTRUCTION SERVICES	558	126	38,164	0.0	0.0	38,164	38,164	38,164
		318	PROF & IMPR NON-INSTR	500	-	-	0.0	0.0	1,000	1,000	1,000
		321	CLEANING SERVICES	-	600	-	0.0	0.0	1,200	1,200	1,200
		322	REPAIR & MAINT SERVICE	708	1,650	-	0.0	0.0	-	-	-
		324	RENTALS	2,208	443	450	0.0	0.0	450	450	450
		341	IN-DIST TRAVEL	85	-	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1229	342	OUT-DIST TRAVEL	1,438	1,091	6,000	0.0	0.0	12,500	12,500	12,500
		351	TELEPHONE	-	801	-	0.0	0.0	-	-	-
		355	PRINTING BINDING	142	-	-	0.0	0.0	-	-	-
		359	OTHR COMMUNICATION SERV	1,217	1,354	1,800	0.0	0.0	1,800	1,800	1,800
		370	TUITION	8,166	1,638	1,500	0.0	0.0	4,500	4,500	4,500
		373	TUITION PRIVATE	-	-	5,200	0.0	0.0	-	-	-
		380	NON-INSTR PROF/TECH	1,170	1,988	3,500	0.0	0.0	1,500	1,500	1,500
		386	DATA PROCESSING SRVS	-	893	2,000	0.0	0.0	2,000	2,000	2,000
		389	OTHER NON-INSTR PROF/TECH	-	1,400	2,000	0.0	0.0	2,000	2,000	2,000
		390	OTH GEN PROF TECH SRVS	30,328	-	7,500	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	418	42	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	27,962	28,112	27,000	0.0	0.0	41,000	41,000	41,000
		413	FOOD SUPPLIES	18,906	15,020	18,200	0.0	0.0	16,000	16,000	16,000
		427	TEXTBOOK ORIENTED MATERLS	1,644	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	18,621	13,791	9,700	0.0	0.0	9,700	9,700	9,700
		480	COMPUTER HDW	6,639	-	5,000	0.0	0.0	5,000	5,000	5,000
		520	BLDG ACQUISITION/IMPRVMNT	-	11,200	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	17,503	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	130	1,614	4,000	0.0	0.0	-	-	-
		670	TAXES/LICENSES	-	1,570	3,200	0.0	0.0	1,600	1,600	1,600
		Total Function 1229		1,625,416	1,959,743	2,195,123			2,027,990	2,027,990	2,027,990
Total Fund 100				1,625,416	1,959,743	2,195,123			2,027,990	2,027,990	2,027,990

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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:

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1250	111	LIC SALARIES	671,864	811,804	915,526	15.1	19.6	1,127,092	1,127,092	1,127,092
		112	CLASS SALARIES	568,277	504,308	520,729	26.0	23.1	470,822	470,822	470,822
		121	SUB LICENSED	75,396	49,615	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	8,401	8,531	12,533	0.0	0.0	11,936	11,936	11,936
		132	STIPEND-REMOTE LOCATION	800	3,304	3,304	0.0	0.0	5,304	5,304	5,304
		133	STIPEND-TOP OF SCALE	2,200	2,200	2,900	0.0	0.0	2,900	2,900	2,900
		135	STIPEND-SPECIAL ED	37,163	37,051	42,316	0.0	0.0	42,316	42,316	42,316
		137	EXTRA DUTY/HOURLY	98,501	92,020	135,345	0.0	0.0	135,342	135,342	135,342
		210	PERS DISTRICT T1/T2	72,001	91,281	121,490	0.0	0.0	96,429	96,429	96,429
		212	PERS PICKUP 6%	68,770	77,863	94,793	0.0	0.0	106,762	106,762	106,762
		215	PY PERS RECONCIL.	-	986	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	192,774	278,216	324,007	0.0	0.0	340,692	340,692	340,692
		220	SOC SEC ADMIN	106,953	111,286	124,902	0.0	0.0	137,372	137,372	137,372
		231	WRKRS COMP	6,800	6,543	7,108	0.0	0.0	7,733	7,733	7,733
		232	UNEMPLOY COMP	1,417	1,479	1,633	0.0	0.0	1,796	1,796	1,796
		240	MEDICAL	226,708	209,947	255,085	0.0	0.0	309,410	309,410	309,410
		241	VISION	18,481	20,069	21,174	0.0	0.0	17,783	17,783	17,783
		242	DISABILITY	1,399	1,636	1,754	0.0	0.0	2,598	2,598	2,598
		243	DENTAL	55,242	54,045	57,187	0.0	0.0	51,679	51,679	51,679
		244	HEALTH SAVINGS PLAN	262	427	-	0.0	0.0	582	582	582
		247	CHILDCARE	-	-	-	0.0	0.0	2,174	2,174	2,174
		290	OTHER BENEFIT COSTS	213	108	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	173,249	102,943	75,000	0.0	0.0	75,000	75,000	75,000
		311	INSTRUCTION SERVICES	30,332	4,650	141,609	0.0	0.0	145,109	145,109	145,109
		312	INST PRGM IMPROV SERV	70	-	-	0.0	0.0	-	-	-
		313	STUDENT HEALTH/DENTAL SER	8,786	9,491	17,500	0.0	0.0	15,000	15,000	15,000
		322	REPAIR & MAINT SERVICE	1,429	-	-	0.0	0.0	350	350	350
		324	RENTALS	54	1,270	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	22,554	17,860	18,000	0.0	0.0	18,000	18,000	18,000
		342	OUT-DIST TRAVEL	17,496	24,466	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2021-22

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/28/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1250	351	TELEPHONE	-	2,038	-	0.0	0.0	2,000	2,000	2,000
		353	POSTAGE	286	1,333	-	0.0	0.0	500	500	500
		373	TUITION PRIVATE	-	-	-	0.0	0.0	17,000	17,000	17,000
		390	OTH GEN PROF TECH SRVS	1,422	28,600	20,000	0.0	0.0	30,000	30,000	30,000
		392	OTHR SERVICES - PHOTOCOPY	-	1,048	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	82,902	70,786	45,000	0.0	0.0	45,000	45,000	45,000
		413	FOOD SUPPLIES	8,921	6,641	3,700	0.0	0.0	9,000	9,000	9,000
		420	TEXTBOOKS - NEW	199	85,598	50,000	0.0	0.0	55,000	55,000	55,000
		421	TEXTBOOKS - TCHR MANUALS	2,772	1,664	2,000	0.0	0.0	3,000	3,000	3,000
		422	TEXTBOOKS - REPLACEMENT	953	18,017	11,000	0.0	0.0	5,000	5,000	5,000
		427	TEXTBOOK ORIENTED MATERLS	4,326	4,608	2,800	0.0	0.0	3,500	3,500	3,500
		440	PERIODICALS	164	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	11,605	23,696	14,000	0.0	0.0	15,000	15,000	15,000
		470	COMPUTER SOFTWR	2,564	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	1,077	18,260	11,000	0.0	0.0	12,000	12,000	12,000
		520	BLDG ACQUISITION/IMPRVMT	14,234	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	1,326	90,059	10,099	0.0	0.0	-	-	-
		Total Function 1250		2,600,342	2,875,749	3,063,494			3,321,181	3,321,181	3,321,181
Total Fund 100				2,600,342	2,875,749	3,063,494			3,321,181	3,321,181	3,321,181

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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 2021-22

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/28/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1260	111	LIC SALARIES	70,449	70,736	38,080	1.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	1,350	1,350	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	48,729	-	52,948	0.0	0.0	52,950	52,950	52,950
		210	PERS DISTRICT T1/T2	6,591	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	7,232	2,288	3,177	0.0	0.0	3,177	3,177	3,177
		215	PY PERS RECONCIL.	-	592	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	21,060	19,226	24,405	0.0	0.0	12,560	12,560	12,560
		220	SOC SEC ADMIN	8,987	5,497	6,964	0.0	0.0	4,051	4,051	4,051
		231	WRKRS COMP	514	291	384	0.0	0.0	215	215	215
		232	UNEMPLOY COMP	118	70	91	0.0	0.0	53	53	53
		240	MEDICAL	5,291	1,758	-	0.0	0.0	-	-	-
		241	VISION	249	87	-	0.0	0.0	-	-	-
		242	DISABILITY	114	38	-	0.0	0.0	-	-	-
		243	DENTAL	630	211	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	-	360	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	8,901	1,960	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	180	-	-	0.0	0.0	-	-	-
		380	NON-INSTR PROF/TECH	-	-	23,416	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	-	-	0.0	0.0	25,000	25,000	25,000
		Total Function 1260				180,393	104,464	149,464			98,005
Total Fund 100				180,393	104,464	149,464			98,005	98,005	98,005

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
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

2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1283	111	LIC SALARIES	281,919	198,290	272,289	2.4	5.4	345,461	345,461	345,461
		112	CLASS SALARIES	78,325	118,332	-	3.0	3.8	140,171	140,171	140,171
		121	SUB LICENSED	10,990	17,101	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	3,100	2,200	2,200	0.0	0.0	1,050	1,050	1,050
		135	STIPEND-SPECIAL ED	-	1,667	1,703	0.0	0.0	1,703	1,703	1,703
		137	EXTRA DUTY/HOURLY	10,924	4,990	11,808	0.0	0.0	11,807	11,807	11,807
		143	STIPEND-COMP FACILITATR	3,259	3,334	3,410	0.0	0.0	3,410	3,410	3,410
		210	PERS DISTRICT T1/T2	74,021	62,772	47,545	0.0	0.0	53,022	53,022	53,022
		212	PERS PICKUP 6%	23,007	19,988	17,280	0.0	0.0	25,541	25,541	25,541
		216	PERS DISTRICT OPSPR	24,345	37,268	35,430	0.0	0.0	72,579	72,579	72,579
		220	SOC SEC ADMIN	28,108	25,025	22,320	0.0	0.0	38,526	38,526	38,526
		231	WRKRS COMP	1,699	1,443	1,224	0.0	0.0	2,093	2,093	2,093
		232	UNEMPLOY COMP	373	335	288	0.0	0.0	504	504	504
		240	MEDICAL	86,927	77,765	66,182	0.0	0.0	104,628	104,628	104,628
		241	VISION	3,053	3,181	1,976	0.0	0.0	4,619	4,619	4,619
		242	DISABILITY	529	374	1,008	0.0	0.0	626	626	626
		243	DENTAL	9,790	9,094	5,175	0.0	0.0	15,191	15,191	15,191
		247	CHILDCARE	-	-	-	0.0	0.0	209	209	209
		311	INSTRUCTION SERVICES	110	-	17,305	0.0	0.0	17,305	17,305	17,305
		322	REPAIR & MAINT SERVICE	1,221	1,328	700	0.0	0.0	2,000	2,000	2,000
		324	RENTALS	3,042	2,841	1,500	0.0	0.0	3,000	3,000	3,000
		351	TELEPHONE	3,690	4,386	2,575	0.0	0.0	5,000	5,000	5,000
		353	POSTAGE	1,189	1,521	800	0.0	0.0	1,500	1,500	1,500
		374	OTHER TUITION	1,672	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	124,465	157,483	260,000	0.0	0.0	440,000	440,000	440,000
		392	OTHR SERVICES - PHOTOCOPY	1,080	1,250	700	0.0	0.0	1,300	1,300	1,300
		410	CONSUMABLE SUPPLIES	11,191	14,066	50,000	0.0	0.0	15,000	15,000	15,000
		413	FOOD SUPPLIES	1,446	459	1,000	0.0	0.0	2,000	2,000	2,000
		420	TEXTBOOKS - NEW	157,622	126,753	878,000	0.0	0.0	678,000	678,000	678,000
		460	NONCONSUM ITEMS	4,239	-	34,000	0.0	0.0	10,000	10,000	10,000
		470	COMPUTER SOFTWR	-	-	4,000	0.0	0.0	-	-	-

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1283	480	COMPUTER HDW	15,308	2,352	9,000	0.0	0.0	4,000	4,000	4,000
		641	BANK FEES AND CHARGES	-	0	-	0.0	0.0	-	-	-
		670	TAXES/LICENSES	153	-	-	0.0	0.0	-	-	-
	Total Function 1283				966,797	895,599	1,749,417			2,000,243	2,000,243
Total Fund 100				966,797	895,599	1,749,417			2,000,243	2,000,243	2,000,243

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

1285 District Alternative Programs

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:

This function was used to track expenditures for the KCSD Online program that was implemented in FY 20 – 21 due to the COVID pandemic.

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1285	111	LIC SALARIES	-	5,681	940,925	0.0	8.0	534,448	534,448	534,448
		113	ADMINISTRATORS	-	-	34,431	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	-	-	2,300	0.0	0.0	4,600	4,600	4,600
		137	EXTRA DUTY/HOURLY	-	-	-	0.0	0.0	2,997	2,997	2,997
		147	STIPEND-TEAM LEADER	-	-	136,480	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	136,725	0.0	0.0	62,702	62,702	62,702
		212	PERS PICKUP 6%	-	341	64,783	0.0	0.0	32,523	32,523	32,523
		216	PERS DISTRICT OPSPR	-	1,510	182,885	0.0	0.0	73,139	73,139	73,139
		220	SOC SEC ADMIN	-	422	82,673	0.0	0.0	42,089	42,089	42,089
		231	WRKRS COMP	-	23	4,331	0.0	0.0	2,259	2,259	2,259
		232	UNEMPLOY COMP	-	6	1,354	0.0	0.0	542	542	542
		240	MEDICAL	-	-	204,038	0.0	0.0	142,260	142,260	142,260
		241	VISION	-	75	7,913	0.0	0.0	5,857	5,857	5,857
		242	DISABILITY	-	10	1,693	0.0	0.0	1,256	1,256	1,256
		243	DENTAL	-	217	21,693	0.0	0.0	15,461	15,461	15,461
		311	INSTRUCTION SERVICES	-	-	12,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	1,500	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	-	-	-	0.0	0.0	421,006	421,006	421,006
		480	COMPUTER HDW	-	-	1,000	0.0	0.0	-	-	-
		Total Function 1285				-	8,285	1,836,723			1,341,139
Total Fund 100				0	8,285	1,836,723			1,341,139	1,341,139	1,341,139

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1288	360	CHARTER SCHOOL PAYMENTS	365,031	216,843	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-11	-	-	0.0	0.0	-	-	-
	Total Function 1288			365,020	216,843	-			-	-	-
Total Fund 100				365,020	216,843	0			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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:

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22		
100	1291	111	LIC SALARIES	564,680	582,570	598,931	8.0	8.5	565,435	565,435	565,435		
		112	CLASS SALARIES	155,053	186,194	194,192	9.6	12.9	156,721	156,721	156,721		
		121	SUB LICENSED	11,170	5,356	-	0.0	0.0	-	-	-		
		122	SUB CLASSIFIED	505	288	514	0.0	0.0	490	490	490		
		133	STIPEND-TOP OF SCALE	3,100	3,100	3,100	0.0	0.0	3,900	3,900	3,900		
		137	EXTRA DUTY/HOURLY	1,604	1,918	2,128	0.0	0.0	2,132	2,132	2,132		
		210	PERS DISTRICT T1/T2	75,688	108,950	115,822	0.0	0.0	90,264	90,264	90,264		
		212	PERS PICKUP 6%	37,843	40,934	42,520	0.0	0.0	36,318	36,318	36,318		
		216	PERS DISTRICT OPSPR	77,082	106,460	112,333	0.0	0.0	93,041	93,041	93,041		
		220	SOC SEC ADMIN	53,998	57,213	61,113	0.0	0.0	55,744	55,744	55,744		
		231	WRKRS COMP	3,265	3,281	3,393	0.0	0.0	3,084	3,084	3,084		
		232	UNEMPLOY COMP	709	751	799	0.0	0.0	729	729	729		
		240	MEDICAL	120,017	124,867	130,087	0.0	0.0	124,814	124,814	124,814		
		241	VISION	7,419	8,096	8,352	0.0	0.0	7,530	7,530	7,530		
		242	DISABILITY	1,075	1,075	1,075	0.0	0.0	1,231	1,231	1,231		
		243	DENTAL	25,501	25,744	26,434	0.0	0.0	22,167	22,167	22,167		
		310	INST/PROF/TECH SERVICES	52	-	-	0.0	0.0	-	-	-		
		311	INSTRUCTION SERVICES	-	-	21,626	0.0	0.0	21,626	21,626	21,626		
		341	IN-DIST TRAVEL	133	307	500	0.0	0.0	500	500	500		
		410	CONSUMABLE SUPPLIES	617	-	900	0.0	0.0	500	500	500		
		413	FOOD SUPPLIES	109	-	500	0.0	0.0	500	500	500		
		420	TEXTBOOKS - NEW	8,151	-	-	0.0	0.0	-	-	-		
		421	TEXTBOOKS - TCHR MANUALS	-	6,584	5,000	0.0	0.0	1,000	1,000	1,000		
		422	TEXTBOOKS - REPLACEMENT	574	-	1,000	0.0	0.0	1,000	1,000	1,000		
		427	TEXTBOOK ORIENTED MATERLS	-	72	-	0.0	0.0	-	-	-		
		Total Function 1291				1,148,345	1,263,760	1,330,320			1,188,725	1,188,725	1,188,725
		Total Fund 100				1,148,345	1,263,760	1,330,320			1,188,725	1,188,725	1,188,725

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1292	112	CLASS SALARIES	41,541	59,635	65,190	3.2	3.6	73,497	73,497	73,497
		114	MGR CLASSIFIED	56,066	49,284	52,829	1.0	1.0	55,331	55,331	55,331
		122	SUB CLASSIFIED	1,714	541	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	2,214	168	1,755	0.0	0.0	1,760	1,760	1,760
		212	PERS PICKUP 6%	6,031	6,250	7,186	0.0	0.0	7,835	7,835	7,835
		216	PERS DISTRICT OPSPR	21,983	27,688	32,107	0.0	0.0	30,976	30,976	30,976
		220	SOC SEC ADMIN	7,554	8,225	9,216	0.0	0.0	10,043	10,043	10,043
		231	WRKRS COMP	983	488	1,027	0.0	0.0	1,103	1,103	1,103
		232	UNEMPLOY COMP	97	107	120	0.0	0.0	131	131	131
		240	MEDICAL	28,665	29,255	29,409	0.0	0.0	29,361	29,361	29,361
		241	VISION	2,284	2,985	3,077	0.0	0.0	3,006	3,006	3,006
		243	DENTAL	5,295	7,672	8,099	0.0	0.0	8,185	8,185	8,185
		244	HEALTH SAVINGS PLAN	-	314	314	0.0	0.0	314	314	314
		245	LIFE INSURANCE	380	374	1,064	0.0	0.0	1,064	1,064	1,064
		247	CHILDCARE	-	-	-	0.0	0.0	907	907	907
		321	CLEANING SERVICES	241	1,572	1,000	0.0	0.0	2,000	2,000	2,000
		322	REPAIR & MAINT SERVICE	114	-	-	0.0	0.0	-	-	-
		324	RENTALS	1,266	1,070	800	0.0	0.0	800	800	800
		342	OUT-DIST TRAVEL	6,305	-	-	0.0	0.0	-	-	-
		351	TELEPHONE	848	111	200	0.0	0.0	200	200	200
		390	OTH GEN PROF TECH SRVS	246	-	-	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	234	295	300	0.0	0.0	300	300	300
		410	CONSUMABLE SUPPLIES	4,056	3,446	4,000	0.0	0.0	9,000	9,000	9,000
		413	FOOD SUPPLIES	-329	20	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	7,368	4,812	3,000	0.0	0.0	8,000	8,000	8,000
		630	UNRECOVERABLE BAD DEBT	-	4,190	-	0.0	0.0	-	-	-
		Total Function 1292				195,157	208,501	220,694			243,814
Total Fund 100				195,157	208,501	220,694			243,814	243,814	243,814

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

1293 Migrant Education (History Only)

Function Description:

Migrant Education. Instructional programs designed to meet the needs of migrant students.

Special Notes:

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1293	413	FOOD SUPPLIES	-	594	-	0.0	0.0	-	-	-
			Total Function 1293	-	594	-			-	-	-
			Total Fund 100	0	594	0			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1460	119	SUMMER EMPLOYEES	12,620	5,955	20,002	0.0	0.0	20,002	20,002	20,002
		210	PERS DISTRICT T1/T2	378	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	738	357	1,200	0.0	0.0	1,200	1,200	1,200
		216	PERS DISTRICT OPSPR	2,385	1,583	5,362	0.0	0.0	4,744	4,744	4,744
		220	SOC SEC ADMIN	965	456	1,530	0.0	0.0	1,530	1,530	1,530
		231	WRKRS COMP	61	25	79	0.0	0.0	79	79	79
		232	UNEMPLOY COMP	11	5	20	0.0	0.0	20	20	20
		410	CONSUMABLE SUPPLIES	-	157	-	0.0	0.0	-	-	-
		Total Function 1460				17,159	8,538	28,194			27,576
Total Fund 100				17,159	8,538	28,194			27,576	27,576	27,576

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	1490	119	SUMMER EMPLOYEES	8,266	13,807	17,500	0.0	0.0	20,002	20,002	20,002
		210	PERS DISTRICT T1/T2	1,124	2,270	1,591	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	496	828	1,070	0.0	0.0	1,200	1,200	1,200
		216	PERS DISTRICT OPSPR	904	1,786	3,485	0.0	0.0	4,744	4,744	4,744
		220	SOC SEC ADMIN	630	1,056	1,340	0.0	0.0	1,530	1,530	1,530
		231	WRKRS COMP	38	59	71	0.0	0.0	79	79	79
		232	UNEMPLOY COMP	8	14	18	0.0	0.0	20	20	20
		Total Function 1490			11,466	19,821	25,075			27,576	27,576
Total Fund 100			11,466	19,821	25,075			27,576	27,576	27,576	

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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:

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2110	341	IN-DIST TRAVEL	-	95	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	93	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	36,000	39,999	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	589	1,568	500	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	52	-	-	0.0	0.0	-	-	-
	Total Function 2110				36,734	41,662	500			-	-
Total Fund 100				36,734	41,662	500			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2114	112	CLASS SALARIES	-	-	-	0.0	1.0	42,120	42,120	42,120
		114	MGR CLASSIFIED	60,213	61,743	63,303	1.0	0.0	-	-	-
		212	PERS PICKUP 6%	3,613	3,705	3,798	0.0	0.0	2,527	2,527	2,527
		216	PERS DISTRICT OPSPR	13,169	16,411	16,972	0.0	0.0	9,991	9,991	9,991
		220	SOC SEC ADMIN	4,620	4,711	4,877	0.0	0.0	3,222	3,222	3,222
		231	WRKRS COMP	267	259	265	0.0	0.0	184	184	184
		232	UNEMPLOY COMP	60	61	63	0.0	0.0	42	42	42
		240	MEDICAL	18,499	14,457	16,120	0.0	0.0	20,249	20,249	20,249
		241	VISION	828	698	640	0.0	0.0	445	445	445
		243	DENTAL	1,599	1,185	1,043	0.0	0.0	2,293	2,293	2,293
		244	HEALTH SAVINGS PLAN	-	314	314	0.0	0.0	-	-	-
		245	LIFE INSURANCE	385	374	824	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	42,036	47,076	60,336	0.0	0.0	63,956	63,956	63,956
Total Function 2114				145,290	150,994	168,556			145,030	145,030	145,030
Total Fund 100				145,290	150,994	168,556			145,030	145,030	145,030

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2115	389	OTHER NON-INSTR PROF/TECH	207,701	207,701	225,000	0.0	0.0	225,000	225,000	225,000
		460	NONCONSUM ITEMS	712	-	-	0.0	0.0	-	-	-
	Total Function 2115			208,413	207,701	225,000			225,000	225,000	225,000
Total Fund 100				208,413	207,701	225,000			225,000	225,000	225,000

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2120	111	LIC SALARIES	380,740	316,366	-	0.0	0.0	-	-	-
		121	SUB LICENSED	10,427	1,973	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	3,000	3,000	-	0.0	0.0	1,500	1,500	1,500
		137	EXTRA DUTY/HOURLY	-	466	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	42,381	38,432	-	0.0	0.0	402	402	402
		212	PERS PICKUP 6%	23,019	18,056	-	0.0	0.0	90	90	90
		215	PY PERS RECONCIL.	42	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	49,828	48,096	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	29,651	24,140	-	0.0	0.0	115	115	115
		231	WRKRS COMP	1,723	1,347	-	0.0	0.0	23	23	23
		232	UNEMPLOY COMP	387	312	-	0.0	0.0	2	2	2
		240	MEDICAL	71,243	43,220	-	0.0	0.0	-	-	-
		241	VISION	2,508	2,137	-	0.0	0.0	-	-	-
		242	DISABILITY	813	662	-	0.0	0.0	-	-	-
		243	DENTAL	7,580	5,656	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	105,000	225,000	100,000	0.0	0.0	25,000	25,000	25,000
		311	INSTRUCTION SERVICES	-	-	11,298	0.0	0.0	11,298	11,298	11,298
		313	STUDENT HEALTH/DENTAL SER	180	-	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	226	50	420	0.0	0.0	420	420	420
		342	OUT-DIST TRAVEL	68	25	250	0.0	0.0	250	250	250
		390	OTH GEN PROF TECH SRVS	5,195	10,240	3,750	0.0	0.0	6,750	6,750	6,750
		410	CONSUMABLE SUPPLIES	1,115	1,601	4,880	0.0	0.0	4,600	4,600	4,600
		413	FOOD SUPPLIES	298	-	300	0.0	0.0	472	472	472
		430	LIBRARY BOOKS	-	-	-	0.0	0.0	150	150	150
		440	PERIODICALS	-	-	100	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	1,085	-	500	0.0	0.0	500	500	500
		640	DUES AND FEES	-	36	-	0.0	0.0	40	40	40
		Total Function 2120				736,509	740,817	121,498			51,612
Total Fund 100				736,509	740,817	121,498			51,612	51,612	51,612

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2130	111	LIC SALARIES	218,609	237,946	241,130	3.7	4.6	284,888	284,888	284,888
		112	CLASS SALARIES	3,654	5,720	5,814	0.3	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	490	490	1,190	0.0	0.0	1,050	1,050	1,050
		137	EXTRA DUTY/HOURLY	-	-	-	0.0	0.0	12,001	12,001	12,001
		146	STIPEND-NURSE COORDINTR	-	3,334	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	11,986	16,790	15,820	0.0	0.0	12,367	12,367	12,367
		212	PERS PICKUP 6%	13,343	14,788	14,888	0.0	0.0	17,842	17,842	17,842
		216	PERS DISTRICT OPSPR	38,999	50,320	52,614	0.0	0.0	59,601	59,601	59,601
		220	SOC SEC ADMIN	15,584	17,491	18,982	0.0	0.0	22,792	22,792	22,792
		231	WRKRS COMP	968	1,019	1,086	0.0	0.0	1,261	1,261	1,261
		232	UNEMPLOY COMP	219	243	248	0.0	0.0	261	261	261
		240	MEDICAL	31,588	35,831	34,564	0.0	0.0	63,385	63,385	63,385
		241	VISION	2,018	2,298	2,283	0.0	0.0	2,308	2,308	2,308
		242	DISABILITY	443	462	457	0.0	0.0	568	568	568
		243	DENTAL	6,297	7,373	7,294	0.0	0.0	10,668	10,668	10,668
		310	INST/PROF/TECH SERVICES	-	2,544	3,500	0.0	0.0	2,500	2,500	2,500
		311	INSTRUCTION SERVICES	1,349	5,063	-	0.0	0.0	-	-	-
		313	STUDENT HEALTH/DENTAL SER	-	-	5,000	0.0	0.0	5,000	5,000	5,000
		326	BUILDING FUEL	544	758	1,000	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	2,137	2,838	3,700	0.0	0.0	3,000	3,000	3,000
		342	OUT-DIST TRAVEL	2,982	748	-	0.0	0.0	3,000	3,000	3,000
		351	TELEPHONE	1,874	1,893	2,000	0.0	0.0	2,000	2,000	2,000
		410	CONSUMABLE SUPPLIES	10,229	10,987	7,993	0.0	0.0	14,200	14,200	14,200
		413	FOOD SUPPLIES	684	-	-	0.0	0.0	500	500	500
		460	NONCONSUM ITEMS	627	97	1,500	0.0	0.0	50	50	50
		470	COMPUTER SOFTWR	-	-	-	0.0	0.0	5,600	5,600	5,600
		480	COMPUTER HDW	-	299	-	0.0	0.0	5,000	5,000	5,000
		640	DUES AND FEES	418	558	1,000	0.0	0.0	600	600	600
Total Function 2130				365,042	419,889	422,062			530,441	530,441	530,441
Total Fund 100				365,042	419,889	422,062			530,441	530,441	530,441

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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:

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2150	111	LIC SALARIES	390,294	412,164	422,653	5.6	4.8	365,599	365,599	365,599
		112	CLASS SALARIES	45,575	52,197	53,761	1.6	2.6	81,674	81,674	81,674
		121	SUB LICENSED	180	-	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	4,245	5,745	5,745	0.0	0.0	4,620	4,620	4,620
		135	STIPEND-SPECIAL ED	30,550	37,500	38,365	0.0	0.0	38,365	38,365	38,365
		137	EXTRA DUTY/HOURLY	7,619	25,471	7,091	0.0	0.0	8,864	8,864	8,864
		210	PERS DISTRICT T1/T2	80,066	100,116	85,543	0.0	0.0	59,057	59,057	59,057
		212	PERS PICKUP 6%	28,697	31,915	31,657	0.0	0.0	29,947	29,947	29,947
		216	PERS DISTRICT OPSPR	40,226	58,303	66,235	0.0	0.0	66,180	66,180	66,180
		220	SOC SEC ADMIN	35,147	38,650	40,363	0.0	0.0	38,183	38,183	38,183
		231	WRKRS COMP	2,066	2,169	2,243	0.0	0.0	2,112	2,112	2,112
		232	UNEMPLOY COMP	470	523	528	0.0	0.0	499	499	499
		240	MEDICAL	98,328	97,545	98,734	0.0	0.0	94,427	94,427	94,427
		241	VISION	3,474	3,485	3,489	0.0	0.0	4,272	4,272	4,272
		242	DISABILITY	711	705	711	0.0	0.0	940	940	940
		243	DENTAL	11,269	10,845	11,029	0.0	0.0	12,899	12,899	12,899
		247	CHILDCARE	-	-	-	0.0	0.0	94	94	94
		270	POST RETIREMENT MEDICAL	-	513	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	-	59	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	36,882	18,974	118,000	0.0	0.0	100,000	100,000	100,000
		322	REPAIR & MAINT SERVICE	435	-	750	0.0	0.0	750	750	750
		341	IN-DIST TRAVEL	14,764	10,020	13,000	0.0	0.0	13,000	13,000	13,000
		342	OUT-DIST TRAVEL	3,521	5,546	-	0.0	0.0	2,000	2,000	2,000
		410	CONSUMABLE SUPPLIES	5,082	7,684	6,000	0.0	0.0	6,000	6,000	6,000
		413	FOOD SUPPLIES	482	98	-	0.0	0.0	-	-	-
		440	PERIODICALS	279	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	419	684	600	0.0	0.0	5,000	5,000	5,000
		480	COMPUTER HDW	1,869	-	1,800	0.0	0.0	1,800	1,800	1,800
		640	DUES AND FEES	1,323	4,769	3,000	0.0	0.0	3,000	3,000	3,000
		Total Function 2150				843,973	925,679	1,011,298			939,281
Total Fund 100				843,973	925,679	1,011,298			939,281	939,281	939,281

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2190	111	LIC SALARIES	243,165	322,498	406,808	3.8	5.4	344,099	344,099	344,099
		112	CLASS SALARIES	102,406	98,955	107,730	2.9	2.9	110,176	110,176	110,176
		113	ADMINISTRATORS	118,415	123,712	149,328	1.0	1.0	129,281	129,281	129,281
		121	SUB LICENSED	5,315	2,725	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	3,560	2,060	2,060	0.0	0.0	4,114	4,114	4,114
		135	STIPEND-SPECIAL ED	9,780	10,002	10,235	0.0	0.0	13,645	13,645	13,645
		137	EXTRA DUTY/HOURLY	447	4,370	1,971	0.0	0.0	1,971	1,971	1,971
		143	STIPEND-COMP FACILITATR	-	3,334	3,410	0.0	0.0	-	-	-
		147	STIPEND-TEAM LEADER	-	1,250	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	119,911	134,167	135,515	0.0	0.0	94,112	94,112	94,112
		212	PERS PICKUP 6%	28,640	33,881	40,818	0.0	0.0	36,341	36,341	36,341
		216	PERS DISTRICT OPSPR	7,979	39,163	52,601	0.0	0.0	60,466	60,466	60,466
		220	SOC SEC ADMIN	35,281	41,574	52,244	0.0	0.0	46,388	46,388	46,388
		231	WRKRS COMP	2,099	2,355	2,889	0.0	0.0	2,637	2,637	2,637
		232	UNEMPLOY COMP	465	552	680	0.0	0.0	606	606	606
		240	MEDICAL	67,176	87,655	87,668	0.0	0.0	97,093	97,093	97,093
		241	VISION	4,535	5,444	5,475	0.0	0.0	5,894	5,894	5,894
		242	DISABILITY	435	518	516	0.0	0.0	788	788	788
		243	DENTAL	13,195	15,154	13,498	0.0	0.0	16,883	16,883	16,883
		244	HEALTH SAVINGS PLAN	-	600	608	0.0	0.0	813	813	813
		245	LIFE INSURANCE	439	428	1,812	0.0	0.0	1,118	1,118	1,118
		246	HRA (HLTH REIMBURSEMENT)	-	553	553	0.0	0.0	1,106	1,106	1,106
		290	OTHER BENEFIT COSTS	900	1,721	2,168	0.0	0.0	2,400	2,400	2,400
		311	INSTRUCTION SERVICES	-	-	7,202	0.0	0.0	7,202	7,202	7,202
		312	INST PRGM IMPROV SERV	-	5,964	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	-	-	2,000	0.0	0.0	2,000	2,000	2,000
		322	REPAIR & MAINT SERVICE	1,442	474	1,000	0.0	0.0	1,000	1,000	1,000
		341	IN-DIST TRAVEL	3,189	2,752	600	0.0	0.0	600	600	600
		342	OUT-DIST TRAVEL	7,283	3,181	3,000	0.0	0.0	5,000	5,000	5,000
		351	TELEPHONE	2,476	3,104	4,000	0.0	0.0	3,000	3,000	3,000
390	OTH GEN PROF TECH SRVS	-	4,000	-	0.0	0.0	2,000	2,000	2,000		

**Functions by Account Code
Budget 2021-22**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/28/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2190	410	CONSUMABLE SUPPLIES	2,449	2,160	12,300	0.0	0.0	2,300	2,300	2,300
		413	FOOD SUPPLIES	49	92	500	0.0	0.0	500	500	500
		460	NONCONSUM ITEMS	1,574	2,879	6,000	0.0	0.0	6,000	6,000	6,000
		480	COMPUTER HDW	1,077	1,795	9,000	0.0	0.0	1,000	1,000	1,000
		640	DUES AND FEES	230	-	-	0.0	0.0	-	-	-
			Total Function 2190	783,914	959,072	1,124,190			1,000,534	1,000,534	1,000,534
Total Fund 100				783,914	959,072	1,124,190			1,000,534	1,000,534	1,000,534

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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 2021-22

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/28/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2210	137	EXTRA DUTY/HOURLY	-	-	98	0.0	0.0	101	101	101
		212	PERS PICKUP 6%	-	-	6	0.0	0.0	6	6	6
		216	PERS DISTRICT OPSPR	-	-	26	0.0	0.0	24	24	24
		220	SOC SEC ADMIN	-	-	8	0.0	0.0	8	8	8
		231	WRKRS COMP	-	-	0	0.0	0.0	0	0	0
		232	UNEMPLOY COMP	-	-	0	0.0	0.0	0	0	0
		341	IN-DIST TRAVEL	-	1,647	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	414	568	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	459	1,568	-	0.0	0.0	-	-	-
Total Function 2210				873	3,783	138			139	139	139
Total Fund 100				873	3,783	138			139	139	139

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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 2021-22

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/28/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2211	111	LIC SALARIES	121,625	107,052	107,429	0.5	1.0	86,113	86,113	86,113
		112	CLASS SALARIES	64,881	51,913	41,059	1.0	1.0	42,307	42,307	42,307
		113	ADMINISTRATORS	240,182	218,717	251,063	2.0	2.0	258,563	258,563	258,563
		121	SUB LICENSED	-	188	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	1,500	1,500	4,086	0.0	0.0	4,086	4,086	4,086
		137	EXTRA DUTY/HOURLY	375	5,299	3,391	0.0	0.0	3,388	3,388	3,388
		145	STIPEND-MUSIC INSTRUCTORS	7,650	7,826	7,826	0.0	0.0	8,006	8,006	8,006
		210	PERS DISTRICT T1/T2	67,900	55,070	49,259	0.0	0.0	37,769	37,769	37,769
		212	PERS PICKUP 6%	25,222	23,610	19,742	0.0	0.0	24,202	24,202	24,202
		216	PERS DISTRICT OPSPR	37,339	59,651	70,958	0.0	0.0	62,286	62,286	62,286
		220	SOC SEC ADMIN	32,395	29,760	32,630	0.0	0.0	30,944	30,944	30,944
		231	WRKRS COMP	1,882	1,601	1,771	0.0	0.0	1,702	1,702	1,702
		232	UNEMPLOY COMP	423	384	417	0.0	0.0	403	403	403
		240	MEDICAL	92,803	64,450	65,995	0.0	0.0	77,121	77,121	77,121
		241	VISION	3,422	1,588	1,599	0.0	0.0	1,965	1,965	1,965
		242	DISABILITY	243	177	-	0.0	0.0	155	155	155
		243	DENTAL	9,585	4,633	4,866	0.0	0.0	4,249	4,249	4,249
		245	LIFE INSURANCE	878	750	2,597	0.0	0.0	2,062	2,062	2,062
		246	HRA (HLTH REIMBURSEMENT)	-	1,106	1,106	0.0	0.0	1,659	1,659	1,659
		290	OTHER BENEFIT COSTS	1,800	1,575	1,800	0.0	0.0	900	900	900
		310	INST/PROF/TECH SERVICES	417	119	1,000	0.0	0.0	1,750	1,750	1,750
		322	REPAIR & MAINT SERVICE	14,620	19,550	6,000	0.0	0.0	8,000	8,000	8,000
		324	RENTALS	3,394	3,532	4,000	0.0	0.0	4,000	4,000	4,000
		341	IN-DIST TRAVEL	2,518	2,327	700	0.0	0.0	2,050	2,050	2,050
		342	OUT-DIST TRAVEL	9,677	11,695	12,000	0.0	0.0	15,500	15,500	15,500
		351	TELEPHONE	-	693	-	0.0	0.0	-	-	-
		359	OTHR COMMUNICATION SERV	720	1,029	-	0.0	0.0	500	500	500
389	OTHER NON-INSTR PROF/TECH	-	119	-	0.0	0.0	-	-	-		
390	OTH GEN PROF TECH SRVS	-	11,665	12,500	0.0	0.0	13,000	13,000	13,000		
392	OTHR SERVICES - PHOTOCOPY	2,216	1,808	2,000	0.0	0.0	2,000	2,000	2,000		

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2211	410	CONSUMABLE SUPPLIES	7,435	13,873	20,000	0.0	0.0	22,000	22,000	22,000
		413	FOOD SUPPLIES	21,818	16,013	5,000	0.0	0.0	14,500	14,500	14,500
		460	NONCONSUM ITEMS	26,815	12,665	10,500	0.0	0.0	13,000	13,000	13,000
		470	COMPUTER SOFTWR	-	-	2,500	0.0	0.0	-	-	-
		480	COMPUTER HDW	40,258	9,014	2,500	0.0	0.0	2,500	2,500	2,500
		630	UNRECOVERABLE BAD DEBT	-	4,793	-	0.0	0.0	-	-	-
		640	DUES AND FEES	213	334	1,000	0.0	0.0	1,700	1,700	1,700
		Total Function 2211			840,207	746,079	747,295			748,380	748,380
Total Fund 100			840,207	746,079	747,295			748,380	748,380	748,380	

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2213	137	EXTRA DUTY/HOURLY	7,400	6,488	8,594	0.0	0.0	8,592	8,592	8,592
		210	PERS DISTRICT T1/T2	707	480	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	432	389	516	0.0	0.0	516	516	516
		216	PERS DISTRICT OPSPR	1,006	1,325	2,304	0.0	0.0	2,038	2,038	2,038
		220	SOC SEC ADMIN	558	490	657	0.0	0.0	657	657	657
		231	WRKRS COMP	33	26	35	0.0	0.0	35	35	35
		232	UNEMPLOY COMP	7	6	9	0.0	0.0	9	9	9
		413	FOOD SUPPLIES	142	-	-	0.0	0.0	-	-	-
		Total Function 2213				10,285	9,204	12,115			11,846
Total Fund 100				10,285	9,204	12,115			11,846	11,846	11,846

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2220	112	CLASS SALARIES	232,246	239,134	248,934	11.8	11.3	239,960	239,960	239,960
		122	SUB CLASSIFIED	683	389	615	0.0	0.0	585	585	585
		137	EXTRA DUTY/HOURLY	99	1,637	72	0.0	0.0	89	89	89
		210	PERS DISTRICT T1/T2	24,766	22,182	21,292	0.0	0.0	18,827	18,827	18,827
		212	PERS PICKUP 6%	13,270	14,412	14,977	0.0	0.0	14,438	14,438	14,438
		216	PERS DISTRICT OPSPR	28,456	45,451	48,201	0.0	0.0	40,434	40,434	40,434
		220	SOC SEC ADMIN	15,144	16,255	19,096	0.0	0.0	18,408	18,408	18,408
		231	WRKRS COMP	1,148	1,119	1,142	0.0	0.0	1,097	1,097	1,097
		232	UNEMPLOY COMP	207	221	250	0.0	0.0	241	241	241
		240	MEDICAL	71,335	65,403	66,160	0.0	0.0	65,496	65,496	65,496
		241	VISION	4,829	6,717	6,763	0.0	0.0	6,695	6,695	6,695
		243	DENTAL	14,229	18,491	18,635	0.0	0.0	18,418	18,418	18,418
		389	OTHER NON-INSTR PROF/TECH	63	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	3,934	2,684	3,025	0.0	0.0	2,850	2,850	2,850
		430	LIBRARY BOOKS	6,785	7,160	13,454	0.0	0.0	6,379	6,379	6,379
		440	PERIODICALS	4,977	426	3,235	0.0	0.0	3,704	3,704	3,704
		460	NONCONSUM ITEMS	2,334	528	1,635	0.0	0.0	700	700	700
		470	COMPUTER SOFTWR	10,909	11,847	14,800	0.0	0.0	24,500	24,500	24,500
		480	COMPUTER HDW	-	-	1,000	0.0	0.0	600	600	600
		Total Function 2220				435,414	454,058	483,285			463,420
Total Fund 100				435,414	454,058	483,285			463,420	463,420	463,420

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

2221 Service Area Direction

Function Description:

Service Area Direction. Activities concerned with directing and managing educational media services.

Special Notes:

Technology committee that was formed to evaluate software and technology that is being used in classrooms.

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2221	312	INST PRGM IMPROV SERV	-	-	-	0.0	0.0	2,000	2,000	2,000
		341	IN-DIST TRAVEL	-	-	-	0.0	0.0	1,000	1,000	1,000
		342	OUT-DIST TRAVEL	-	-	1,000	0.0	0.0	10,000	10,000	10,000
		390	OTH GEN PROF TECH SRVS	-	-	-	0.0	0.0	1,500	1,500	1,500
		410	CONSUMABLE SUPPLIES	-	-	800	0.0	0.0	2,500	2,500	2,500
		460	NONCONSUM ITEMS	-	-	500	0.0	0.0	1,000	1,000	1,000
		Total Function 2221			-	-	2,300			18,000	18,000
Total Fund 100				0	0	2,300			18,000	18,000	18,000

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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:

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2240	121	SUB LICENSED	19,952	32,561	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	9,395	17,376	20,016	0.0	0.0	20,013	20,013	20,013
		210	PERS DISTRICT T1/T2	1,034	2,304	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	871	1,791	1,201	0.0	0.0	1,201	1,201	1,201
		216	PERS DISTRICT OPSPR	2,343	6,725	5,366	0.0	0.0	4,747	4,747	4,747
		220	SOC SEC ADMIN	2,229	3,791	1,531	0.0	0.0	1,531	1,531	1,531
		231	WRKRS COMP	132	213	81	0.0	0.0	81	81	81
		232	UNEMPLOY COMP	28	47	20	0.0	0.0	20	20	20
		240	MEDICAL	-	-36	-	0.0	0.0	-	-	-
		241	VISION	-	-2	-	0.0	0.0	-	-	-
		243	DENTAL	-	-5	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	5,581	3,925	2,000	0.0	0.0	5,000	5,000	5,000
		311	INSTRUCTION SERVICES	-	-	32,676	0.0	0.0	32,676	32,676	32,676
		318	PROF & IMPR NON-INSTR	195	-	-	0.0	0.0	250	250	250
		341	IN-DIST TRAVEL	1,968	1,163	2,750	0.0	0.0	5,800	5,800	5,800
		342	OUT-DIST TRAVEL	37,582	19,393	3,370	0.0	0.0	9,200	9,200	9,200
		410	CONSUMABLE SUPPLIES	1,908	4,521	4,600	0.0	0.0	3,750	3,750	3,750
		413	FOOD SUPPLIES	2,444	1,613	1,000	0.0	0.0	1,250	1,250	1,250
		460	NONCONSUM ITEMS	-	59	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	93	6	-	0.0	0.0	-	-	-
640	DUES AND FEES	150	-	500	0.0	0.0	2,650	2,650	2,650		
Total Function 2240				85,905	95,445	75,111			88,170	88,170	88,170
Total Fund 100				85,905	95,445	75,111			88,170	88,170	88,170

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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:

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2310	137	EXTRA DUTY/HOURLY	348	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	26	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	21	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	56	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	22	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	8	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-
		324	RENTALS	2,420	-	-	0.0	0.0	2,500	2,500	2,500
		341	IN-DIST TRAVEL	515	268	300	0.0	0.0	300	300	300
		342	OUT-DIST TRAVEL	13,030	7,451	2,000	0.0	0.0	8,000	8,000	8,000
		353	POSTAGE	-	46	-	0.0	0.0	-	-	-
		354	ADVERTISING	10,623	8,977	7,000	0.0	0.0	10,000	10,000	10,000
		355	PRINTING BINDING	88	-	-	0.0	0.0	3,000	3,000	3,000
		380	NON-INSTR PROF/TECH	45	-	-	0.0	0.0	-	-	-
		381	AUDIT SERVICES	54,005	60,370	58,000	0.0	0.0	60,000	60,000	60,000
		382	LEGAL SERVICES	28,690	45,290	40,000	0.0	0.0	40,000	40,000	40,000
		388	ELECTION	4,032	-	7,000	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	10,617	2,922	5,000	0.0	0.0	5,000	5,000	5,000
		390	OTH GEN PROF TECH SRVS	1,500	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	930	2,130	2,000	0.0	0.0	2,000	2,000	2,000
		413	FOOD SUPPLIES	2,167	185	1,000	0.0	0.0	1,000	1,000	1,000
		460	NONCONSUM ITEMS	-	65	1,000	0.0	0.0	1,000	1,000	1,000
		470	COMPUTER SOFTWR	3,795	3,700	3,000	0.0	0.0	3,000	3,000	3,000
		480	COMPUTER HDW	5,995	-	-	0.0	0.0	5,000	5,000	5,000
		640	DUES AND FEES	11,952	12,348	20,000	0.0	0.0	15,000	15,000	15,000
		651	LIABILITY INS	79,780	78,742	99,450	0.0	0.0	115,000	115,000	115,000
		653	PROPERTY INS PREM	89	89	100	0.0	0.0	100	100	100
670	TAXES/LICENSES	760	878	900	0.0	0.0	900	900	900		
Total Function 2310				231,513	223,463	246,750			271,800	271,800	271,800
Total Fund 100				231,513	223,463	246,750			271,800	271,800	271,800

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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:

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Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2321	113	ADMINISTRATORS	152,885	151,500	154,984	1.0	1.0	160,425	160,425	160,425
		114	MGR CLASSIFIED	67,213	68,860	70,241	1.0	1.0	70,241	70,241	70,241
		210	PERS DISTRICT T1/T2	18,200	21,960	21,416	0.0	0.0	18,846	18,846	18,846
		212	PERS PICKUP 6%	8,542	13,258	13,568	0.0	0.0	13,894	13,894	13,894
		216	PERS DISTRICT OPSPR	16,501	40,508	41,793	0.0	0.0	38,266	38,266	38,266
		220	SOC SEC ADMIN	17,041	15,826	16,290	0.0	0.0	17,040	17,040	17,040
		231	WRKRS COMP	935	888	927	0.0	0.0	969	969	969
		232	UNEMPLOY COMP	221	221	226	0.0	0.0	232	232	232
		240	MEDICAL	5,479	-	-	0.0	0.0	-	-	-
		241	VISION	641	894	902	0.0	0.0	889	889	889
		242	DISABILITY	41	-	-	0.0	0.0	-	-	-
		243	DENTAL	1,905	2,549	2,603	0.0	0.0	2,598	2,598	2,598
		244	HEALTH SAVINGS PLAN	-	399	399	0.0	0.0	399	399	399
		245	LIFE INSURANCE	824	803	3,233	0.0	0.0	3,473	3,473	3,473
		290	OTHER BENEFIT COSTS	21,914	23,568	23,568	0.0	0.0	26,068	26,068	26,068
		341	IN-DIST TRAVEL	19	609	300	0.0	0.0	300	300	300
		342	OUT-DIST TRAVEL	1,531	4,416	4,000	0.0	0.0	7,000	7,000	7,000
		359	OTHR COMMUNICATION SERV	360	514	-	0.0	0.0	500	500	500
		390	OTH GEN PROF TECH SRVS	340	788	200	0.0	0.0	500	500	500
		392	OTHR SERVICES - PHOTOCOPY	263	80	200	0.0	0.0	300	300	300
		410	CONSUMABLE SUPPLIES	5,915	1,767	3,000	0.0	0.0	3,000	3,000	3,000
		413	FOOD SUPPLIES	552	1,582	1,000	0.0	0.0	1,000	1,000	1,000
		440	PERIODICALS	133	352	150	0.0	0.0	400	400	400
		460	NONCONSUM ITEMS	1,599	267	500	0.0	0.0	500	500	500
		470	COMPUTER SOFTWR	-	60	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	2,398	-	-	0.0	0.0	2,000	2,000	2,000
		640	DUES AND FEES	976	-	3,000	0.0	0.0	3,000	3,000	3,000
		Total Function 2321				326,428	351,668	362,499			371,839
Total Fund 100				326,428	351,668	362,499			371,839	371,839	371,839

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2410	112	CLASS SALARIES	1,012,247	1,103,272	1,153,764	38.8	39.2	1,163,536	1,163,536	1,163,536
		113	ADMINISTRATORS	3,114,647	3,360,547	3,387,174	29.0	34.2	3,557,086	3,557,086	3,557,086
		122	SUB CLASSIFIED	13,721	2,990	17,085	0.0	0.0	16,271	16,271	16,271
		133	STIPEND-TOP OF SCALE	-	-	14,563	0.0	0.0	20,262	20,262	20,262
		137	EXTRA DUTY/HOURLY	1,426	2,972	4,188	0.0	0.0	4,184	4,184	4,184
		210	PERS DISTRICT T1/T2	611,212	813,825	834,885	0.0	0.0	634,377	634,377	634,377
		212	PERS PICKUP 6%	237,137	256,544	269,175	0.0	0.0	287,210	287,210	287,210
		216	PERS DISTRICT OPSPR	372,922	507,092	552,765	0.0	0.0	574,595	574,595	574,595
		220	SOC SEC ADMIN	312,939	336,408	353,420	0.0	0.0	367,517	367,517	367,517
		231	WRKRS COMP	18,164	18,468	19,586	0.0	0.0	20,408	20,408	20,408
		232	UNEMPLOY COMP	4,064	4,389	4,602	0.0	0.0	4,787	4,787	4,787
		240	MEDICAL	925,751	970,503	1,002,509	0.0	0.0	1,061,817	1,061,817	1,061,817
		241	VISION	36,983	39,053	40,426	0.0	0.0	39,054	39,054	39,054
		242	DISABILITY	-97	127	-	0.0	0.0	-	-	-
		243	DENTAL	103,138	105,710	110,751	0.0	0.0	112,611	112,611	112,611
		244	HEALTH SAVINGS PLAN	7,914	5,639	5,496	0.0	0.0	3,173	3,173	3,173
		245	LIFE INSURANCE	13,321	13,179	30,870	0.0	0.0	32,200	32,200	32,200
		246	HRA (HLTH REIMBURSEMENT)	-	17,696	18,802	0.0	0.0	18,940	18,940	18,940
		247	CHILDCARE	-	-	-	0.0	0.0	571	571	571
		270	POST RETIREMENT MEDICAL	-	8,306	14,453	0.0	0.0	-	-	-
		271	POST RETIREMNT VISION	-	373	650	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	-	608	1,058	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	25,804	25,950	26,401	0.0	0.0	26,509	26,509	26,509
		312	INST PRGM IMPROV SERV	884	-	-	0.0	0.0	5,000	5,000	5,000
		322	REPAIR & MAINT SERVICE	732	56	6,110	0.0	0.0	5,500	5,500	5,500
		324	RENTALS	64,829	65,163	56,140	0.0	0.0	53,449	53,449	53,449
		341	IN-DIST TRAVEL	9,223	6,789	6,815	0.0	0.0	5,100	5,100	5,100
		342	OUT-DIST TRAVEL	61,049	38,185	112,685	0.0	0.0	115,870	115,870	115,870
		344	ADMIN TRAVEL	1,809	1,840	2,400	0.0	0.0	3,600	3,600	3,600
		351	TELEPHONE	57,156	49,219	43,181	0.0	0.0	41,750	41,750	41,750
		353	POSTAGE	26,243	31,105	29,622	0.0	0.0	28,350	28,350	28,350

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2410	359	OTHR COMMUNICATION SERV	4,295	1,879	4,000	0.0	0.0	4,000	4,000	4,000
		380	NON-INSTR PROF/TECH	315	455	500	0.0	0.0	500	500	500
		386	DATA PROCESSING SRVS	-	1,390	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	2,582	549	-	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	33,282	29,884	28,874	0.0	0.0	29,550	29,550	29,550
		410	CONSUMABLE SUPPLIES	83,876	78,911	114,133	0.0	0.0	89,124	89,124	89,124
		413	FOOD SUPPLIES	12,957	15,039	12,338	0.0	0.0	11,477	11,477	11,477
		440	PERIODICALS	179	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	40,483	42,689	38,568	0.0	0.0	36,900	36,900	36,900
		470	COMPUTER SOFTWR	248	1,140	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	43	2,854	4,360	0.0	0.0	3,950	3,950	3,950
		520	BLDG ACQUISITION/IMPRVMT	6,243	-	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	14,894	-	-	0.0	0.0	-	-	-
		630	UNRECOVERABLE BAD DEBT	-	3,720	-	0.0	0.0	-	-	-
		640	DUES AND FEES	26,650	26,656	28,326	0.0	0.0	27,150	27,150	27,150
		670	TAXES/LICENSES	287	-	-	0.0	0.0	-	-	-
		Total Function 2410				7,259,550	7,991,177	8,350,674			8,406,378
Total Fund 100				7,259,550	7,991,177	8,350,674			8,406,378	8,406,378	8,406,378

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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:

Implementation of a new financial software, Tyler - Infinite Visions.

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2520	112	CLASS SALARIES	202,438	211,110	235,955	5.0	5.0	238,888	238,888	238,888
		113	ADMINISTRATORS	129,792	144,391	129,281	1.0	1.0	129,281	129,281	129,281
		114	MGR CLASSIFIED	212,780	213,404	235,468	3.0	4.0	249,415	249,415	249,415
		130	OVERTIME SALARY	277	-	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	-	-	2,586	0.0	0.0	2,586	2,586	2,586
		137	EXTRA DUTY/HOURLY	-	3,057	42,500	0.0	0.0	42,506	42,506	42,506
		210	PERS DISTRICT T1/T2	45,057	26,752	30,354	0.0	0.0	11,862	11,862	11,862
		212	PERS PICKUP 6%	29,658	25,364	37,598	0.0	0.0	37,162	37,162	37,162
		216	PERS DISTRICT OPSPR	71,875	93,921	142,895	0.0	0.0	146,913	146,913	146,913
		220	SOC SEC ADMIN	40,974	42,360	50,362	0.0	0.0	51,782	51,782	51,782
		231	WRKRS COMP	2,424	2,275	2,739	0.0	0.0	2,823	2,823	2,823
		232	UNEMPLOY COMP	535	561	647	0.0	0.0	664	664	664
		240	MEDICAL	131,084	104,054	108,674	0.0	0.0	125,790	125,790	125,790
		241	VISION	6,331	6,053	6,629	0.0	0.0	7,536	7,536	7,536
		243	DENTAL	17,326	16,811	18,118	0.0	0.0	21,083	21,083	21,083
		244	HEALTH SAVINGS PLAN	-	628	628	0.0	0.0	628	628	628
		245	LIFE INSURANCE	1,595	1,552	5,362	0.0	0.0	6,426	6,426	6,426
		246	HRA (HLTH REIMBURSEMENT)	-	-	553	0.0	0.0	553	553	553
		270	POST RETIREMENT MEDICAL	-	1,142	-	0.0	0.0	-	-	-
		271	POST RETIREMNT VISION	-	53	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	-	132	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	1,325	1,010	1,317	0.0	0.0	935	935	935
		318	PROF & IMPR NON-INSTR	199	2,200	2,000	0.0	0.0	1,000	1,000	1,000
		322	REPAIR & MAINT SERVICE	-	-	300	0.0	0.0	250	250	250
		324	RENTALS	666	2,366	1,200	0.0	0.0	2,250	2,250	2,250
		329	OTHER PROPERTY SERVICES	1,814	1,738	2,250	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	603	441	600	0.0	0.0	400	400	400
		342	OUT-DIST TRAVEL	10,175	7,889	7,000	0.0	0.0	5,500	5,500	5,500
		353	POSTAGE	11,012	8,197	12,000	0.0	0.0	12,000	12,000	12,000
		355	PRINTING BINDING	440	135	300	0.0	0.0	300	300	300
		360	CHARTER SCHOOL PAYMENTS	-	251	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2520	382	LEGAL SERVICES	-	709	-	0.0	0.0	12,000	12,000	12,000
		386	DATA PROCESSING SRVS	99,101	112,586	120,000	0.0	0.0	126,000	126,000	126,000
		387	STATISTICAL SERVICES	12,417	4,936	13,000	0.0	0.0	10,000	10,000	10,000
		389	OTHER NON-INSTR PROF/TECH	13,398	13,324	15,000	0.0	0.0	15,000	15,000	15,000
		390	OTH GEN PROF TECH SRVS	200	475	20,600	0.0	0.0	600	600	600
		391	MEDICAID CLAIMING SERVICE	31,052	20,912	33,000	0.0	0.0	28,000	28,000	28,000
		392	OTHR SERVICES - PHOTOCOPY	418	713	1,000	0.0	0.0	600	600	600
		410	CONSUMABLE SUPPLIES	8,194	5,236	13,216	0.0	0.0	6,000	6,000	6,000
		413	FOOD SUPPLIES	618	19	-	0.0	0.0	-	-	-
		440	PERIODICALS	219	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	1,388	8,395	7,000	0.0	0.0	5,000	5,000	5,000
		470	COMPUTER SOFTWR	-	-	407,578	0.0	0.0	250,000	250,000	250,000
		480	COMPUTER HDW	2,184	1,506	-	0.0	0.0	-	-	-
		640	DUES AND FEES	4,204	7,062	5,000	0.0	0.0	5,000	5,000	5,000
		641	BANK FEES AND CHARGES	1	6,807	1,000	0.0	0.0	750	750	750
		670	TAXES/LICENSES	-	8	-	0.0	0.0	-	-	-
		Total Function 2520				1,091,774	1,100,534	1,713,709			1,557,483
Total Fund 100				1,091,774	1,100,534	1,713,709			1,557,483	1,557,483	1,557,483

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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:

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Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2528	113	ADMINISTRATORS	123,442	124,167	126,858	1.0	1.0	126,647	126,647	126,647
		133	STIPEND-TOP OF SCALE	-	-	2,322	0.0	0.0	2,322	2,322	2,322
		210	PERS DISTRICT T1/T2	33,821	40,059	39,661	0.0	0.0	34,844	34,844	34,844
		212	PERS PICKUP 6%	7,461	7,504	7,805	0.0	0.0	7,792	7,792	7,792
		220	SOC SEC ADMIN	9,286	9,473	10,103	0.0	0.0	10,086	10,086	10,086
		231	WRKRS COMP	9,964	13,236	74,688	0.0	0.0	75,557	75,557	75,557
		232	UNEMPLOY COMP	120	121	130	0.0	0.0	130	130	130
		240	MEDICAL	11,134	6,260	6,369	0.0	0.0	6,390	6,390	6,390
		241	VISION	411	236	241	0.0	0.0	234	234	234
		243	DENTAL	1,659	797	810	0.0	0.0	796	796	796
		245	LIFE INSURANCE	439	428	2,408	0.0	0.0	2,408	2,408	2,408
		246	HRA (HLTH REIMBURSEMENT)	-	553	553	0.0	0.0	553	553	553
		290	OTHER BENEFIT COSTS	900	900	900	0.0	0.0	900	900	900
		310	INST/PROF/TECH SERVICES	35	-	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	6,454	595	1,000	0.0	0.0	1,500	1,500	1,500
		322	REPAIR & MAINT SERVICE	5,123	125	4,000	0.0	0.0	4,000	4,000	4,000
		324	RENTALS	-	-	1,000	0.0	0.0	1,500	1,500	1,500
		341	IN-DIST TRAVEL	72	318	500	0.0	0.0	250	250	250
		342	OUT-DIST TRAVEL	8,180	1,401	5,000	0.0	0.0	5,000	5,000	5,000
		353	POSTAGE	-	7	-	0.0	0.0	-	-	-
		380	NON-INSTR PROF/TECH	157	-	1,000	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	-	4,688	-	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	-	500	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	11,180	7,680	8,000	0.0	0.0	10,000	10,000	10,000
		392	OTHR SERVICES - PHOTOCOPY	210	223	300	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	1,816	50,243	24,859	0.0	0.0	20,000	20,000	20,000
		413	FOOD SUPPLIES	152	463	-	0.0	0.0	300	300	300
		460	NONCONSUM ITEMS	17,200	13,861	10,000	0.0	0.0	15,000	15,000	15,000
		470	COMPUTER SOFTWR	9,315	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	2,412	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2021-22

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/28/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2528	530	GROUNDS IMPROVEMENT	5,503	-	-	0.0	0.0	5,000	5,000	5,000
		540	DEPRECIABLE EQUIPMENT	-	-	-	0.0	0.0	25,000	25,000	25,000
		541	INITIAL ADDTL EQUIP	6,136	-	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	16,107	-	5,000	0.0	0.0	10,000	10,000	10,000
		640	DUES AND FEES	105	-	-	0.0	0.0	-	-	-
			Total Function 2528	286,381	286,250	333,507			366,209	366,209	366,209
Total Fund 100				286,381	286,250	333,507			366,209	366,209	366,209

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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 2021-22

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/28/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2542	112	CLASS SALARIES	1,621,564	1,661,436	1,752,586	54.5	54.2	1,720,118	1,720,118	1,720,118
		119	SUMMER EMPLOYEES	8,108	6,352	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	79,506	49,332	77,059	0.0	0.0	73,389	73,389	73,389
		130	OVERTIME SALARY	234	18	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	13,311	21,269	13,027	0.0	0.0	16,283	16,283	16,283
		210	PERS DISTRICT T1/T2	115,642	106,224	103,844	0.0	0.0	92,151	92,151	92,151
		212	PERS PICKUP 6%	91,495	94,340	109,874	0.0	0.0	106,096	106,096	106,096
		215	PY PERS RECONCIL.	1,224	8	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	240,519	332,050	402,710	0.0	0.0	340,723	340,723	340,723
		220	SOC SEC ADMIN	127,416	127,540	140,964	0.0	0.0	138,449	138,449	138,449
		231	WRKRS COMP	51,222	47,856	50,026	0.0	0.0	49,074	49,074	49,074
		232	UNEMPLOY COMP	1,629	1,665	1,843	0.0	0.0	1,810	1,810	1,810
		240	MEDICAL	493,279	521,288	539,848	0.0	0.0	550,322	550,322	550,322
		241	VISION	20,430	18,927	19,759	0.0	0.0	19,939	19,939	19,939
		243	DENTAL	58,981	52,573	53,099	0.0	0.0	53,015	53,015	53,015
		322	REPAIR & MAINT SERVICE	33,315	37,661	46,112	0.0	0.0	23,032	23,032	23,032
		324	RENTALS	1,581	6,918	1,480	0.0	0.0	1,550	1,550	1,550
		325	ELECTRICITY	831,085	763,132	946,300	0.0	0.0	946,300	946,300	946,300
		326	BUILDING FUEL	294,229	274,523	378,000	0.0	0.0	379,000	379,000	379,000
		327	WATER & SEWAGE	210,276	214,502	284,500	0.0	0.0	284,500	284,500	284,500
		328	GARBAGE	170,267	157,496	187,400	0.0	0.0	187,400	187,400	187,400
		341	IN-DIST TRAVEL	43	269	-	0.0	0.0	-	-	-
		351	TELEPHONE	34,039	33,349	38,500	0.0	0.0	39,700	39,700	39,700
		353	POSTAGE	609	-	1,500	0.0	0.0	1,500	1,500	1,500
		380	NON-INSTR PROF/TECH	-	-	1,000	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	-	8,240	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	4,864	-	4,290	0.0	0.0	3,500	3,500	3,500
		410	CONSUMABLE SUPPLIES	188,502	166,789	139,780	0.0	0.0	143,191	143,191	143,191
		412	VEHICLE SUPPLIES	-	-	500	0.0	0.0	500	500	500
		413	FOOD SUPPLIES	56	20	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	7,170	27,817	17,525	0.0	0.0	14,700	14,700	14,700

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2542	520	BLDG ACQUISITION/IMPRVMNT	-	42,428	114,182	0.0	0.0	160,000	160,000	160,000
		541	INITIAL ADDTL EQUIP	-	18,407	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	2,000	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	198	629	-	0.0	0.0	-	-	-
		670	TAXES/LICENSES	-	457	-	0.0	0.0	-	-	-
		Total Function 2542			4,702,792	4,793,514	5,425,709			5,346,243	5,346,243
Total Fund 100			4,702,792	4,793,514	5,425,709			5,346,243	5,346,243	5,346,243	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2543	322	REPAIR & MAINT SERVICE	8,219	23,274	30,810	0.0	0.0	26,500	26,500	26,500
		324	RENTALS	3,938	9,037	9,930	0.0	0.0	8,400	8,400	8,400
		341	IN-DIST TRAVEL	38	82	250	0.0	0.0	250	250	250
		380	NON-INSTR PROF/TECH	329	-	500	0.0	0.0	500	500	500
		390	OTH GEN PROF TECH SRVS	22,851	14,937	13,000	0.0	0.0	15,000	15,000	15,000
		410	CONSUMABLE SUPPLIES	26,254	21,283	42,283	0.0	0.0	36,500	36,500	36,500
		460	NONCONSUM ITEMS	15,370	31,727	36,529	0.0	0.0	31,768	31,768	31,768
		520	BLDG ACQUISITION/IMPRVMT	-	14,539	122,000	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	31,724	57,530	166,000	0.0	0.0	109,916	109,916	109,916
		541	INITIAL ADDTL EQUIP	24,600	-	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	-	2,250	-	0.0	0.0	-	-	-
		620	INTEREST	-	4	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	1,932	25	0.0	0.0	2,300	2,300	2,300
		670	TAXES/LICENSES	1,461	2,573	1,500	0.0	0.0	2,600	2,600	2,600
Total Function 2543				134,784	179,167	422,827			233,734	233,734	233,734
Total Fund 100				134,784	179,167	422,827			233,734	233,734	233,734

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2544	112	CLASS SALARIES	549,681	684,845	802,824	13.1	13.1	786,847	786,847	786,847
		114	MGR CLASSIFIED	81,648	102,699	118,404	1.5	1.8	138,500	138,500	138,500
		119	SUMMER EMPLOYEES	38,058	57,515	48,001	0.0	0.0	48,001	48,001	48,001
		122	SUB CLASSIFIED	2,627	67	3,859	0.0	0.0	3,675	3,675	3,675
		130	OVERTIME SALARY	7	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	6,485	26,475	8,399	0.0	0.0	8,399	8,399	8,399
		210	PERS DISTRICT T1/T2	32,025	39,720	42,346	0.0	0.0	37,517	37,517	37,517
		212	PERS PICKUP 6%	34,618	48,005	55,026	0.0	0.0	59,584	59,584	59,584
		216	PERS DISTRICT OPSPR	100,433	179,700	208,796	0.0	0.0	202,388	202,388	202,388
		220	SOC SEC ADMIN	51,500	66,233	75,798	0.0	0.0	76,108	76,108	76,108
		231	WRKRS COMP	18,259	21,755	24,511	0.0	0.0	25,635	25,635	25,635
		232	UNEMPLOY COMP	663	864	988	0.0	0.0	993	993	993
		240	MEDICAL	235,060	265,996	269,182	0.0	0.0	267,948	267,948	267,948
		241	VISION	7,129	6,999	6,934	0.0	0.0	6,744	6,744	6,744
		242	DISABILITY	8	-	-	0.0	0.0	-	-	-
		243	DENTAL	18,498	20,549	20,766	0.0	0.0	20,362	20,362	20,362
		244	HEALTH SAVINGS PLAN	341	840	840	0.0	0.0	918	918	918
		245	LIFE INSURANCE	474	562	2,197	0.0	0.0	2,463	2,463	2,463
		247	CHILDCARE	-	-	-	0.0	0.0	1,074	1,074	1,074
		290	OTHER BENEFIT COSTS	4,900	7,650	7,650	0.0	0.0	7,650	7,650	7,650
		310	INST/PROF/TECH SERVICES	-	-	500	0.0	0.0	500	500	500
		318	PROF & IMPR NON-INSTR	611	-	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	54,510	51,422	60,000	0.0	0.0	40,000	40,000	40,000
		324	RENTALS	17,174	9,254	7,000	0.0	0.0	12,000	12,000	12,000
		325	ELECTRICITY	4,084	3,962	6,000	0.0	0.0	5,000	5,000	5,000
		326	BUILDING FUEL	1,466	2,394	2,000	0.0	0.0	2,000	2,000	2,000
		327	WATER & SEWAGE	85	87	4,000	0.0	0.0	4,000	4,000	4,000
		328	GARBAGE	2,048	3,352	2,500	0.0	0.0	2,500	2,500	2,500
		329	OTHER PROPERTY SERVICES	1,344	4,850	1,500	0.0	0.0	2,000	2,000	2,000
		341	IN-DIST TRAVEL	1,810	1,403	1,500	0.0	0.0	2,000	2,000	2,000
		342	OUT-DIST TRAVEL	2,014	5,122	3,500	0.0	0.0	3,000	3,000	3,000

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2544	351	TELEPHONE	1,746	1,809	2,600	0.0	0.0	2,600	2,600	2,600
		353	POSTAGE	19	-	-	0.0	0.0	-	-	-
		354	ADVERTISING	-	-	-	0.0	0.0	50	50	50
		359	OTHR COMMUNICATION SERV	3,059	4,222	-	0.0	0.0	5,000	5,000	5,000
		383	ARCH/ENG SERVICES	29,805	67,893	30,000	0.0	0.0	30,000	30,000	30,000
		390	OTH GEN PROF TECH SRVS	93,767	50,567	50,000	0.0	0.0	65,000	65,000	65,000
		392	OTHR SERVICES - PHOTOCOPY	258	402	400	0.0	0.0	500	500	500
		410	CONSUMABLE SUPPLIES	65,178	103,289	50,000	0.0	0.0	110,000	110,000	110,000
		412	VEHICLE SUPPLIES	6,056	777	5,000	0.0	0.0	1,500	1,500	1,500
		413	FOOD SUPPLIES	1,080	1,272	-	0.0	0.0	-	-	-
		417	TIRES	-	-	600	0.0	0.0	1,500	1,500	1,500
		419	FUEL - TRANSPORTATION	41,124	39,613	45,000	0.0	0.0	45,000	45,000	45,000
		460	NONCONSUM ITEMS	189,342	173,261	92,101	0.0	0.0	140,000	140,000	140,000
		470	COMPUTER SOFTWR	-	42	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	79,965	101,513	122,480	0.0	0.0	100,000	100,000	100,000
		530	GROUNDS IMPROVEMENT	-	114,418	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	58,750	63,783	10,000	0.0	0.0	40,000	40,000	40,000
		542	REPLACEMENT EQUIP	23,850	37,090	10,000	0.0	0.0	40,000	40,000	40,000
		640	DUES AND FEES	4,227	7,730	6,000	0.0	0.0	8,000	8,000	8,000
		651	LIABILITY INS	-	241	-	0.0	0.0	-	-	-
653	PROPERTY INS PREM	188,668	211,586	241,000	0.0	0.0	241,000	241,000	241,000		
659	OTHR INS/JUDGEMENTS	-	301	-	0.0	0.0	-	-	-		
670	TAXES/LICENSES	100	-	-	0.0	0.0	-	-	-		
Total Function 2544				2,054,554	2,592,130	2,450,200			2,597,956	2,597,956	2,597,956
Total Fund 100				2,054,554	2,592,130	2,450,200			2,597,956	2,597,956	2,597,956

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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 2021-22**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/28/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2546	390	OTH GEN PROF TECH SRVS	-	-	4,500	0.0	0.0	4,500	4,500	4,500
			Total Function 2546	-	-	4,500			4,500	4,500	4,500
Total Fund 100				0	0	4,500			4,500	4,500	4,500

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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 2021-22

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/28/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2550	112	CLASS SALARIES	990,466	1,089,618	1,142,381	37.2	37.3	1,111,134	1,111,134	1,111,134
		114	MGR CLASSIFIED	88,713	90,818	95,356	1.0	1.0	95,000	95,000	95,000
		119	SUMMER EMPLOYEES	6,136	8,901	10,002	0.0	0.0	10,002	10,002	10,002
		122	SUB CLASSIFIED	79,126	60,361	86,553	0.0	0.0	82,412	82,412	82,412
		130	OVERTIME SALARY	157	-	-	0.0	0.0	-	-	-
		136	EXTRA BUS TRIPS	210,305	136,584	283,360	0.0	0.0	283,360	283,360	283,360
		137	EXTRA DUTY/HOURLY	96,949	76,655	115,883	0.0	0.0	115,884	115,884	115,884
		148	TAXABLE MEALS	2,153	3,311	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	103,745	78,791	154,963	0.0	0.0	60,807	60,807	60,807
		212	PERS PICKUP 6%	76,076	78,471	104,066	0.0	0.0	101,172	101,172	101,172
		215	PY PERS RECONCIL.	68	0	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	193,883	282,501	327,533	0.0	0.0	349,171	349,171	349,171
		220	SOC SEC ADMIN	108,975	109,030	132,790	0.0	0.0	130,049	130,049	130,049
		231	WRKRS COMP	49,643	52,401	40,847	0.0	0.0	39,562	39,562	39,562
		232	UNEMPLOY COMP	1,428	1,433	1,734	0.0	0.0	1,699	1,699	1,699
		240	MEDICAL	196,866	178,569	187,488	0.0	0.0	160,984	160,984	160,984
		241	VISION	24,593	21,402	22,430	0.0	0.0	21,369	21,369	21,369
		243	DENTAL	59,668	51,754	54,617	0.0	0.0	52,095	52,095	52,095
		244	HEALTH SAVINGS PLAN	-	303	303	0.0	0.0	303	303	303
		245	LIFE INSURANCE	385	374	1,664	0.0	0.0	1,664	1,664	1,664
		290	OTHER BENEFIT COSTS	600	900	900	0.0	0.0	900	900	900
		318	PROF & IMPR NON-INSTR	-	-	600	0.0	0.0	600	600	600
		322	REPAIR & MAINT SERVICE	43,096	63,142	55,000	0.0	0.0	50,000	50,000	50,000
		324	RENTALS	2,115	1,743	4,000	0.0	0.0	4,000	4,000	4,000
		325	ELECTRICITY	16,912	16,320	20,000	0.0	0.0	20,000	20,000	20,000
		326	BUILDING FUEL	3,579	5,147	5,000	0.0	0.0	5,000	5,000	5,000
		327	WATER & SEWAGE	1,297	994	2,000	0.0	0.0	2,000	2,000	2,000
		328	GARBAGE	1,162	1,016	2,000	0.0	0.0	2,000	2,000	2,000
		331	REIMBUR STUDENT TRANS	1,888	684	3,000	0.0	0.0	3,000	3,000	3,000
		341	IN-DIST TRAVEL	8,101	3,014	4,000	0.0	0.0	5,500	5,500	5,500

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2550	342	OUT-DIST TRAVEL	19,320	6,953	1,000	0.0	0.0	7,500	7,500	7,500
		343	STUDENT OUT-DIST-TRVL	164	-	-	0.0	0.0	-	-	-
		351	TELEPHONE	5,406	5,864	6,000	0.0	0.0	6,000	6,000	6,000
		353	POSTAGE	199	191	1,000	0.0	0.0	600	600	600
		354	ADVERTISING	150	88	500	0.0	0.0	500	500	500
		355	PRINTING BINDING	-	-	500	0.0	0.0	500	500	500
		359	OTHR COMMUNICATION SERV	11,678	12,136	25,000	0.0	0.0	20,000	20,000	20,000
		382	LEGAL SERVICES	-	14,710	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	43,780	24,116	32,000	0.0	0.0	28,000	28,000	28,000
		392	OTHR SERVICES - PHOTOCOPY	473	482	800	0.0	0.0	2,000	2,000	2,000
		410	CONSUMABLE SUPPLIES	12,309	9,940	15,000	0.0	0.0	15,500	15,500	15,500
		412	VEHICLE SUPPLIES	292,469	239,893	260,000	0.0	0.0	250,000	250,000	250,000
		413	FOOD SUPPLIES	2,285	2,162	1,500	0.0	0.0	1,500	1,500	1,500
		417	TIRES	44,702	27,592	50,000	0.0	0.0	45,000	45,000	45,000
		419	FUEL - TRANSPORTATION	413,249	283,616	425,000	0.0	0.0	400,000	400,000	400,000
		460	NONCONSUM ITEMS	7,505	8,974	11,000	0.0	0.0	11,000	11,000	11,000
		470	COMPUTER SOFTWR	4,003	3,320	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	1,393	-	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	2,299	-	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	-2,299	668,253	4,284,967	0.0	0.0	614,000	614,000	614,000
		630	UNRECOVERABLE BAD DEBT	-	608	-	0.0	0.0	-	-	-
		640	DUES AND FEES	3,390	5,147	6,000	0.0	0.0	6,000	6,000	6,000
		651	LIABILITY INS	119,898	122,952	147,500	0.0	0.0	150,500	150,500	150,500
653	PROPERTY INS PREM	217,017	232,850	275,300	0.0	0.0	277,000	277,000	277,000		
670	TAXES/LICENSES	23	23	-	0.0	0.0	100	100	100		
Total Function 2550				3,572,747	4,084,108	8,406,539			4,550,367	4,550,367	4,550,367
Total Fund 100				3,572,747	4,084,108	8,406,539			4,550,367	4,550,367	4,550,367

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2558	112	CLASS SALARIES	335,888	396,027	411,808	13.5	12.8	395,085	395,085	395,085
		119	SUMMER EMPLOYEES	17,864	17,698	20,002	0.0	0.0	20,002	20,002	20,002
		122	SUB CLASSIFIED	23,370	24,922	24,857	0.0	0.0	23,674	23,674	23,674
		136	EXTRA BUS TRIPS	393	516	18,554	0.0	0.0	18,554	18,554	18,554
		137	EXTRA DUTY/HOURLY	54,983	46,135	66,254	0.0	0.0	66,259	66,259	66,259
		150	NEW HIRE LONGEVITY STIPEN	250	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	32,765	53,379	56,139	0.0	0.0	42,716	42,716	42,716
		212	PERS PICKUP 6%	24,637	27,777	32,489	0.0	0.0	31,414	31,414	31,414
		216	PERS DISTRICT OPSPR	63,459	78,757	95,718	0.0	0.0	86,427	86,427	86,427
		220	SOC SEC ADMIN	31,293	35,714	41,497	0.0	0.0	40,053	40,053	40,053
		231	WRKRS COMP	11,466	12,744	11,673	0.0	0.0	10,943	10,943	10,943
		232	UNEMPLOY COMP	416	471	541	0.0	0.0	524	524	524
		240	MEDICAL	66,003	81,450	81,948	0.0	0.0	82,162	82,162	82,162
		241	VISION	5,724	3,811	4,866	0.0	0.0	4,216	4,216	4,216
		243	DENTAL	13,439	7,670	10,251	0.0	0.0	9,081	9,081	9,081
		331	REIMBUR STUDENT TRANS	18,532	11,476	7,000	0.0	0.0	7,000	7,000	7,000
		341	IN-DIST TRAVEL	593	2,995	3,000	0.0	0.0	3,000	3,000	3,000
		342	OUT-DIST TRAVEL	1,533	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	805	30	-	0.0	0.0	-	-	-
		412	VEHICLE SUPPLIES	463	-	-	0.0	0.0	-	-	-
460	NONCONSUM ITEMS	460	120	-	0.0	0.0	-	-	-		
480	COMPUTER HDW	-	814	-	0.0	0.0	-	-	-		
Total Function 2558				704,338	802,506	886,597			841,110	841,110	841,110
Total Fund 100				704,338	802,506	886,597			841,110	841,110	841,110

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
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
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22		
100	2573	112	CLASS SALARIES	47,430	46,756	47,994	1.3	1.7	62,546	62,546	62,546		
		114	MGR CLASSIFIED	53,909	55,230	56,576	1.0	1.0	56,576	56,576	56,576		
		122	SUB CLASSIFIED	646	8,995	793	0.0	0.0	755	755	755		
		137	EXTRA DUTY/HOURLY	604	1,044	681	0.0	0.0	851	851	851		
		210	PERS DISTRICT T1/T2	4,493	5,576	5,531	0.0	0.0	4,892	4,892	4,892		
		212	PERS PICKUP 6%	5,514	6,152	6,363	0.0	0.0	7,244	7,244	7,244		
		216	PERS DISTRICT OPSPR	16,485	22,624	23,567	0.0	0.0	24,312	24,312	24,312		
		220	SOC SEC ADMIN	7,698	8,147	8,165	0.0	0.0	9,288	9,288	9,288		
		231	WRKRS COMP	2,694	2,647	2,670	0.0	0.0	3,114	3,114	3,114		
		232	UNEMPLOY COMP	101	111	106	0.0	0.0	121	121	121		
		240	MEDICAL	34,707	34,473	36,358	0.0	0.0	36,629	36,629	36,629		
		241	VISION	1,626	1,686	1,785	0.0	0.0	1,557	1,557	1,557		
		243	DENTAL	4,781	4,745	5,001	0.0	0.0	4,957	4,957	4,957		
		245	LIFE INSURANCE	385	374	1,064	0.0	0.0	1,064	1,064	1,064		
		322	REPAIR & MAINT SERVICE	2,406	35	500	0.0	0.0	500	500	500		
		324	RENTALS	726	855	1,000	0.0	0.0	1,000	1,000	1,000		
		392	OTHR SERVICES - PHOTOCOPY	144	48	100	0.0	0.0	200	200	200		
		410	CONSUMABLE SUPPLIES	3,961	-20,932	5,000	0.0	0.0	2,000	2,000	2,000		
		419	FUEL - TRANSPORTATION	2,496	2,989	4,000	0.0	0.0	2,000	2,000	2,000		
		460	NONCONSUM ITEMS	-	2,563	13,000	0.0	0.0	6,000	6,000	6,000		
		499	WAREHOUSE OFFSET	33,544	99,979	75,000	0.0	0.0	100,000	100,000	100,000		
		520	BLDG ACQUISITION/IMPRVMT	2,398	-	-	0.0	0.0	-	-	-		
		630	UNRECOVERABLE BAD DEBT	-	170	-	0.0	0.0	-	-	-		
		640	DUES AND FEES	48	-	-	0.0	0.0	-	-	-		
		Total Function 2573				226,797	284,265	295,254			325,607	325,607	325,607
		Total Fund 100				226,797	284,265	295,254			325,607	325,607	325,607

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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:

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Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2574	112	CLASS SALARIES	94,490	92,488	84,625	2.0	2.0	84,136	84,136	84,136
		210	PERS DISTRICT T1/T2	10,726	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	5,566	4,658	5,078	0.0	0.0	5,048	5,048	5,048
		216	PERS DISTRICT OPSPR	11,663	20,633	22,688	0.0	0.0	19,957	19,957	19,957
		220	SOC SEC ADMIN	7,643	6,935	6,474	0.0	0.0	6,436	6,436	6,436
		231	WRKRS COMP	2,855	2,589	2,310	0.0	0.0	2,364	2,364	2,364
		232	UNEMPLOY COMP	94	91	85	0.0	0.0	84	84	84
		240	MEDICAL	37,945	27,073	34,432	0.0	0.0	34,515	34,515	34,515
		241	VISION	1,518	972	1,327	0.0	0.0	1,009	1,009	1,009
		243	DENTAL	5,259	3,664	4,510	0.0	0.0	3,639	3,639	3,639
		324	RENTALS	56,069	40,872	65,000	0.0	0.0	65,000	65,000	65,000
		355	PRINTING BINDING	90	-	-	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	30,767	43,983	20,000	0.0	0.0	25,000	25,000	25,000
		410	CONSUMABLE SUPPLIES	98,183	68,888	82,101	0.0	0.0	75,000	75,000	75,000
		460	NONCONSUM ITEMS	-	-	2,000	0.0	0.0	2,000	2,000	2,000
		630	UNRECOVERABLE BAD DEBT	-	765	-	0.0	0.0	-	-	-
		Total Function 2574				362,868	313,610	330,629			324,189
Total Fund 100				362,868	313,610	330,629			324,189	324,189	324,189

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2626	112	CLASS SALARIES	61,515	64,196	67,226	1.0	1.0	69,243	69,243	69,243
		212	PERS PICKUP 6%	3,694	3,885	4,070	0.0	0.0	4,191	4,191	4,191
		216	PERS DISTRICT OPSPR	13,464	17,210	18,184	0.0	0.0	16,567	16,567	16,567
		220	SOC SEC ADMIN	4,733	4,934	5,189	0.0	0.0	5,343	5,343	5,343
		231	WRKRS COMP	273	269	303	0.0	0.0	311	311	311
		232	UNEMPLOY COMP	62	65	68	0.0	0.0	70	70	70
		240	MEDICAL	11,210	12,307	12,696	0.0	0.0	12,806	12,806	12,806
		241	VISION	523	353	324	0.0	0.0	314	314	314
		243	DENTAL	1,738	1,173	1,074	0.0	0.0	1,057	1,057	1,057
		290	OTHER BENEFIT COSTS	350	600	600	0.0	0.0	600	600	600
		341	IN-DIST TRAVEL	-	10	1,500	0.0	0.0	1,000	1,000	1,000
		342	OUT-DIST TRAVEL	-	125	-	0.0	0.0	200	200	200
		410	CONSUMABLE SUPPLIES	45	276	1,000	0.0	0.0	1,000	1,000	1,000
		460	NONCONSUM ITEMS	-	-	4,000	0.0	0.0	4,000	4,000	4,000
Total Function 2626				97,606	105,403	116,233			116,701	116,701	116,701
Total Fund 100				97,606	105,403	116,233			116,701	116,701	116,701

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

2633 Public Information Services - Webmaster

Function Description:

Public Information Services - Webmaster. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.

Special Notes:

This function accounts for the Webmaster.

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2633	112	CLASS SALARIES	-	-	50,002	0.0	1.0	51,501	51,501	51,501
		212	PERS PICKUP 6%	-	-	3,000	0.0	0.0	3,090	3,090	3,090
		216	PERS DISTRICT OPSPR	-	-	13,506	0.0	0.0	12,216	12,216	12,216
		220	SOC SEC ADMIN	-	-	3,821	0.0	0.0	3,940	3,940	3,940
		231	WRKRS COMP	-	-	214	0.0	0.0	220	220	220
		232	UNEMPLOY COMP	-	-	50	0.0	0.0	52	52	52
		240	MEDICAL	-	-	19,308	0.0	0.0	19,662	19,662	19,662
		241	VISION	-	-	737	0.0	0.0	726	726	726
		243	DENTAL	-	-	2,603	0.0	0.0	2,598	2,598	2,598
		341	IN-DIST TRAVEL	-	-	250	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	-	-	51,200	0.0	0.0	20,000	20,000	20,000
		410	CONSUMABLE SUPPLIES	-	-	2,750	0.0	0.0	1,500	1,500	1,500
		470	COMPUTER SOFTWR	-	-	3,880	0.0	0.0	5,000	5,000	5,000
		Total Function 2633				-	-	151,322			120,505
Total Fund 100				0	0	151,322			120,505	120,505	120,505

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2641	112	CLASS SALARIES	-	-	24,082	0.0	1.0	35,422	35,422	35,422
		113	ADMINISTRATORS	127,325	132,048	134,740	1.0	2.0	243,810	243,810	243,810
		114	MGR CLASSIFIED	111,537	115,809	125,207	2.0	2.0	125,207	125,207	125,207
		133	STIPEND-TOP OF SCALE	-	-	2,695	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	2,165	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	34,877	42,583	42,178	0.0	0.0	30,970	30,970	30,970
		212	PERS PICKUP 6%	14,251	15,037	17,257	0.0	0.0	17,395	17,395	17,395
		216	PERS DISTRICT OPSPR	23,903	31,278	39,957	0.0	0.0	68,767	68,767	68,767
		220	SOC SEC ADMIN	17,949	19,110	22,154	0.0	0.0	31,204	31,204	31,204
		231	WRKRS COMP	1,036	1,034	1,214	0.0	0.0	1,683	1,683	1,683
		232	UNEMPLOY COMP	233	246	288	0.0	0.0	405	405	405
		240	MEDICAL	42,793	33,273	46,973	0.0	0.0	81,184	81,184	81,184
		241	VISION	1,020	955	1,499	0.0	0.0	3,016	3,016	3,016
		243	DENTAL	3,044	3,075	4,290	0.0	0.0	9,105	9,105	9,105
		244	HEALTH SAVINGS PLAN	828	1,403	1,456	0.0	0.0	1,456	1,456	1,456
		245	LIFE INSURANCE	1,510	1,177	3,037	0.0	0.0	4,220	4,220	4,220
		246	HRA (HLTH REIMBURSEMENT)	-	553	553	0.0	0.0	1,106	1,106	1,106
		290	OTHER BENEFIT COSTS	1,008	1,008	1,008	0.0	0.0	1,008	1,008	1,008
		310	INST/PROF/TECH SERVICES	1,654	1,019	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	321	695	-	0.0	0.0	-	-	-
		324	RENTALS	-	-1,270	-	0.0	0.0	5,000	5,000	5,000
		341	IN-DIST TRAVEL	308	257	1,500	0.0	0.0	1,500	1,500	1,500
		342	OUT-DIST TRAVEL	5,972	7,488	10,500	0.0	0.0	13,500	13,500	13,500
		354	ADVERTISING	-	304	-	0.0	0.0	-	-	-
		355	PRINTING BINDING	203	340	500	0.0	0.0	500	500	500
		389	OTHER NON-INSTR PROF/TECH	-	-	5,000	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	31,319	24,498	48,500	0.0	0.0	45,000	45,000	45,000
		392	OTHR SERVICES - PHOTOCOPY	1,700	3,632	3,000	0.0	0.0	3,000	3,000	3,000
		410	CONSUMABLE SUPPLIES	1,637	817	1,500	0.0	0.0	1,500	1,500	1,500
		411	RETIREMENT AWARDS/PLQS	7,386	7,829	6,000	0.0	0.0	6,000	6,000	6,000

Functions by Account Code
Budget 2021-22

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/28/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2641	413	FOOD SUPPLIES	314	117	-	0.0	0.0	100	100	100
		440	PERIODICALS	1,235	680	1,500	0.0	0.0	1,500	1,500	1,500
		460	NONCONSUM ITEMS	6,579	2,734	6,500	0.0	0.0	4,500	4,500	4,500
		640	DUES AND FEES	648	-	750	0.0	0.0	750	750	750
		Total Function 2641			440,591	449,894	553,838			738,807	738,807
Total Fund 100				440,591	449,894	553,838			738,807	738,807	738,807

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2642	342	OUT-DIST TRAVEL	7,023	1,443	9,500	0.0	0.0	9,500	9,500	9,500
		354	ADVERTISING	2,252	8,765	9,500	0.0	0.0	10,000	10,000	10,000
		380	NON-INSTR PROF/TECH	11,168	11,371	10,000	0.0	0.0	10,000	10,000	10,000
		390	OTH GEN PROF TECH SRVS	7,600	7,713	10,000	0.0	0.0	12,000	12,000	12,000
		410	CONSUMABLE SUPPLIES	596	464	1,000	0.0	0.0	1,000	1,000	1,000
		Total Function 2642		28,639	29,755	40,000			42,500	42,500	42,500
Total Fund 100				28,639	29,755	40,000			42,500	42,500	42,500

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2649	121	SUB LICENSED	1,261	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	54	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	197	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	96	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	6	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	1	-	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	213	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	19,731	9,521	10,000	0.0	0.0	10,000	10,000	10,000
		413	FOOD SUPPLIES	319	137	-	0.0	0.0	-	-	-
Total Function 2649				21,879	9,658	10,000			10,000	10,000	10,000
Total Fund 100				21,879	9,658	10,000			10,000	10,000	10,000

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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 2021-22

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/28/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2660	112	CLASS SALARIES	166,869	175,535	185,096	5.0	5.0	186,411	186,411	186,411
		114	MGR CLASSIFIED	102,428	104,890	185,874	1.0	2.0	183,903	183,903	183,903
		130	OVERTIME SALARY	267	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	27,779	33,500	32,656	0.0	0.0	28,736	28,736	28,736
		212	PERS PICKUP 6%	16,036	16,731	22,032	0.0	0.0	22,219	22,219	22,219
		216	PERS DISTRICT OPSPR	36,115	46,317	68,218	0.0	0.0	62,434	62,434	62,434
		220	SOC SEC ADMIN	20,175	20,931	28,455	0.0	0.0	28,402	28,402	28,402
		231	WRKRS COMP	4,770	4,661	4,982	0.0	0.0	5,076	5,076	5,076
		232	UNEMPLOY COMP	262	273	367	0.0	0.0	370	370	370
		240	MEDICAL	66,313	74,047	94,969	0.0	0.0	80,688	80,688	80,688
		241	VISION	1,940	2,307	2,886	0.0	0.0	1,595	1,595	1,595
		243	DENTAL	5,995	5,951	6,596	0.0	0.0	4,488	4,488	4,488
		244	HEALTH SAVINGS PLAN	-	314	314	0.0	0.0	628	628	628
		245	LIFE INSURANCE	385	374	1,064	0.0	0.0	1,709	1,709	1,709
		310	INST/PROF/TECH SERVICES	2,530	-	10,000	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	18,999	14,594	25,000	0.0	0.0	25,000	25,000	25,000
		324	RENTALS	1,995	21,947	10,000	0.0	0.0	10,000	10,000	10,000
		325	ELECTRICITY	7,277	7,044	12,000	0.0	0.0	12,000	12,000	12,000
		326	BUILDING FUEL	471	706	2,200	0.0	0.0	2,000	2,000	2,000
		327	WATER & SEWAGE	252	200	500	0.0	0.0	500	500	500
		328	GARBAGE	264	231	500	0.0	0.0	500	500	500
		341	IN-DIST TRAVEL	-	-	2,000	0.0	0.0	1,000	1,000	1,000
		342	OUT-DIST TRAVEL	83	-	2,000	0.0	0.0	1,000	1,000	1,000
		351	TELEPHONE	124	129	2,000	0.0	0.0	1,000	1,000	1,000
		359	OTHR COMMUNICATION SERV	337,769	397,026	340,500	0.0	0.0	350,500	350,500	350,500
		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	60	6,655	1,000	0.0	0.0	1,000	1,000	1,000
		410	CONSUMABLE SUPPLIES	13,538	8,445	10,374	0.0	0.0	20,000	20,000	20,000
		413	FOOD SUPPLIES	415	132	-	0.0	0.0	500	500	500
		460	NONCONSUM ITEMS	92,490	95,369	50,000	0.0	0.0	40,000	40,000	40,000

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2660	470	COMPUTER SOFTWR	55,150	108,835	-	0.0	0.0	80,000	80,000	80,000
		480	COMPUTER HDW	59,104	102,513	8,017	0.0	0.0	80,000	80,000	80,000
		541	INITIAL ADDTL EQUIP	57,430	234,331	289,000	0.0	0.0	5,000	5,000	5,000
		542	REPLACEMENT EQUIP	50,341	24,610	37,700	0.0	0.0	50,000	50,000	50,000
		640	DUES AND FEES	888	-	-	0.0	0.0	500	500	500
		670	TAXES/LICENSES	113	113	120	0.0	0.0	120	120	120
		Total Function 2660			1,158,129	1,518,209	1,446,921			1,307,780	1,307,780
Total Fund 100			1,158,129	1,518,209	1,446,921			1,307,780	1,307,780	1,307,780	

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	2700	116	SUPPL RETIRE STIPENDS	316,449	271,867	264,426	48.0	56.8	281,231	281,231	281,231
		220	SOC SEC ADMIN	24,240	16,653	71,930	0.0	0.0	21,514	21,514	21,514
		230	OTHER REQ PAYROLL COSTS	-	7	-	0.0	0.0	-	-	-
		231	WRKRS COMP	396	324	-	0.0	0.0	-	-	-
		240	MEDICAL	1,779	3,915	-	0.0	0.0	130,920	130,920	130,920
		241	VISION	-	-	-	0.0	0.0	2,980	2,980	2,980
		242	DISABILITY	-	-	-	0.0	0.0	968	968	968
		243	DENTAL	-	-	-	0.0	0.0	9,893	9,893	9,893
		245	LIFE INSURANCE	-	36	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	524,415	471,963	573,150	0.0	0.0	466,130	466,130	466,130
		271	POST RETIREMNT VISION	11,549	3,825	5,377	0.0	0.0	7,401	7,401	7,401
		273	POST RETIREMNT DENTAL	48,155	18,944	23,372	0.0	0.0	25,305	25,305	25,305
		389	OTHER NON-INSTR PROF/TECH	14,042	14,047	6,000	0.0	0.0	4,000	4,000	4,000
		Total Function 2700				941,025	801,580	944,255			950,341
Total Fund 100				941,025	801,580	944,255			950,341	950,341	950,341

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

3500 Custody and Care of Children Services (History Only)

Function Description:

Custody and Care of Children Services. Activities pertaining to the provisions of programs for the custodial care of children in residential day schools, or childcare centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the district.

Special Notes:

This function accounts for the state mandated daycare during COVID pandemic.

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	3500	112	CLASS SALARIES	-	-	111,318	0.0	0.0	-	-	-
		147	STIPEND-TEAM LEADER	-	-	4,800	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	6,314	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	7,670	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	29,279	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	11,892	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	674	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	155	0.0	0.0	-	-	-
		240	MEDICAL	-	-	2,941	0.0	0.0	-	-	-
		241	VISION	-	-	89	0.0	0.0	-	-	-
		243	DENTAL	-	-	222	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	-	-	15	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	15,000	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	-	10,000	0.0	0.0	-	-	-
				Total Function 3500		-	-	200,367			-
Total Fund 100				0	0	200,367			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

4120 Site Acquisition and Development Services (History Only)

Function Description:

Site Acquisition and Development Services. Activities pertaining to the initial acquisition of sites and improvements thereon.

Special Notes:

Chiloquin Jr/Sr High Track Project

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	4120	530	GROUNDS IMPROVEMENT	-	-	500,000	0.0	0.0	-	-	-
			Total Function 4120	-	-	500,000			-	-	-
Total Fund 100				0	0	500,000			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	5111	610	PRINCIPAL PAYMENTS	121,577	125,371	129,268	0.0	0.0	133,946	133,946	133,946
		621	INTEREST (EXCEPT BUS)	39,355	35,561	31,664	0.0	0.0	26,986	26,986	26,986
	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
2021 – 2022 Budget

5113 Long – Term Debt Service: Bus Purchase (2020)

Function Description:

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

Special Notes:

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	5113	610	PRINCIPAL PAYMENTS	-	140,564	129,120	0.0	0.0	132,078	132,078	132,078
		622	INTEREST - BUS TRANSP	-	-	11,444	0.0	0.0	8,486	8,486	8,486
	Total Function 5113			-	140,564	140,564			140,564	140,564	140,564
Total Fund 100				0	140,564	140,564			140,564	140,564	140,564

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
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	6,083	5,576	5,576	0.0	0.0	5,323	5,323	5,323
	Total Function 5114				107,469	106,962	106,962			106,709	106,709
Total Fund 100				107,469	106,962	106,962			106,709	106,709	106,709

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	5115	610	PRINCIPAL PAYMENTS	550,000	570,000	125,000	0.0	0.0	125,000	125,000	125,000
		621	INTEREST (EXCEPT BUS)	90,662	87,212	83,613	0.0	0.0	83,612	83,612	83,612
		622	INTEREST - BUS TRANSP	26,550	13,500	-	0.0	0.0	-	-	-
	Total Function 5115			667,212	670,712	208,613			208,612	208,612	208,612
Total Fund 100			667,212	670,712	208,613			208,612	208,612	208,612	

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

5116 Long – Term Debt Service: Bus Purchase (January 2021)

Function Description:

Long – Term Debt Service: Expenditures for buying 7 new propane school buses.

Special Notes:

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	5116	610	PRINCIPAL PAYMENTS	-	-	-	0.0	0.0	155,969	155,969	155,969
		622	INTEREST - BUS TRANSP	-	-	-	0.0	0.0	9,149	9,149	9,149
	Total Function 5116			-	-	-			165,119	165,119	165,119
Total Fund 100				0	0	0			165,119	165,119	165,119

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	5117	610	PRINCIPAL PAYMENTS	150,000	155,000	160,000	0.0	0.0	165,000	165,000	165,000
		621	INTEREST (EXCEPT BUS)	151,600	147,100	142,450	0.0	0.0	137,650	137,650	137,650
	Total Function 5117			301,600	302,100	302,450			302,650	302,650	302,650
Total Fund 100				301,600	302,100	302,450			302,650	302,650	302,650

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

5118 Long – Term Debt Service: Bus Purchase (June 2021)

Function Description:

Long – Term Debt Service: Expenditures for buying 15 new propane school buses.

Special Notes:

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	5118	610	PRINCIPAL PAYMENTS	-	-	-	0.0	0.0	171,000	171,000	171,000
		622	INTEREST - BUS TRANSP	-	-	-	0.0	0.0	9,990	9,990	9,990
	Total Function 5118			-	-	-			180,990	180,990	180,990
Total Fund 100				0	0	0			180,990	180,990	180,990

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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
- Special Revenue Fund 277 – Established in 2020 to track COVID related expenses - \$250,000
- Debt Service Fund 310 – Sinking Fund for QSCB 2010 - \$210,856
- Debt Service Fund 312 – Sinking Fund for QSCB 2012 - \$245,555
- Textbook Reserve Fund 603 - \$400,000
- Equipment Reserve Fund 604 - \$58,800
- Technology Reserve Fund 605 - \$49,000

Klamath County School District is contractually obligated to provide \$50,000 annually for teacher professional development. 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	5200	710	TRANSFERS OUT	1,737,101	924,241	2,122,378	0.0	0.0	1,264,211	1,264,211	1,264,211
	Total Function 5200			1,737,101	924,241	2,122,378			1,264,211	1,264,211	1,264,211
Total Fund 100				1,737,101	924,241	2,122,378			1,264,211	1,264,211	1,264,211

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	6000	810	CONTINGENCY	-	-	870,727	0.0	0.0	3,764,371	3,764,371	3,764,371
			Total Function 6000	-	-	870,727			3,764,371	3,764,371	3,764,371
			Total Fund 100	0	0	870,727			3,764,371	3,764,371	3,764,371

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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:

Functions by Account Code
Budget 2021-22

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 20-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
100	7000	820	RESERVED FOR NEXT YEAR	4,007,849	6,200,799	1,500,000	0.0	0.0	750,000	750,000	750,000
	Total Function 7000			4,007,849	6,200,799	1,500,000			750,000	750,000	750,000
Total Fund 100				4,007,849	6,200,799	1,500,000			750,000	750,000	750,000
TOTAL				76,278,933	82,326,037	89,950,954			86,478,247	86,478,247	86,478,247



Special Revenue Funds

**Revenue Budget
July 1, 2021 to June 30, 2022
Special Revenue Funds**

1000 - Revenue from Local Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
R1130	CONSTRUCTION EXCISE TAX	286	385,882	378,100	340,000	300,000	300,000	300,000
R1130			385,882	378,100	340,000	300,000	300,000	300,000
R1322	TUITION OTHR DIST IN STAT	252	154,477	-	-	-	-	-
		292	-	198,206	181,851	150,000	150,000	150,000
R1322			154,477	198,206	181,851	150,000	150,000	150,000
R1510	INTEREST ON INVESTMENTS	268	200	230	-	-	-	-
		269	1,218	934	1,500	1,220	1,220	1,220
		285	1,352	934	1,100	305	305	305
		286	2,913	7,836	5,000	5,000	5,000	5,000
		291	391	175	-	-	-	-
R1510			6,074	10,109	7,600	6,525	6,525	6,525
R1610	DAILY SALES-REIMB PRGRMS	275	228,877	157,841	22,000	150,000	150,000	150,000
R1610			228,877	157,841	22,000	150,000	150,000	150,000
R1620	DAILY SALES-NON REIMB PRG	275	-	-	-	2,000	2,000	2,000
R1620						2,000	2,000	2,000
R1630	SPECIAL FUNCTIONS	275	11,634	7,745	6,500	-	-	-
R1630			11,634	7,745	6,500			
R1700	EXTRACURRICULAR ACTIVITIE	280	1,373,913	1,038,758	1,400,000	700,000	700,000	700,000
		281	337,261	267,846	367,000	311,950	311,950	311,950
R1700			1,711,175	1,306,603	1,767,000	1,011,950	1,011,950	1,011,950
R1920	CONTR/DON PRIVATE SOURCES	242	72,804	-	-	-	-	-
		268	5,201	5,289	-	-	-	-
		269	-	5,000	-	-	-	-
		271	29,237	-	15,000	-	-	-
		272	6,000	7,600	7,800	7,382	7,382	7,382
		275	-	-	3,000	3,000	3,000	3,000
		277	-	9,786	-	-	-	-
		278	23,235	47,896	41,036	-	-	-
		284	-	59,300	51,497	-	-	-
		285	153,702	148,958	155,000	157,000	157,000	157,000

**Revenue Budget
July 1, 2021 to June 30, 2022
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
R1920	CONTR/DON PRIVATE SOURCES	290	1,400	-	-	-	-	-
		297	-	-	42,800	-	-	-
R1920			291,578	283,829	316,133	167,382	167,382	167,382
R1940	SVCS OTH LOCAL EDUCA AGEN	259	17,400	22,800	30,000	30,000	30,000	30,000
R1940			17,400	22,800	30,000	30,000	30,000	30,000
R1990	MISCELLANEOUS	278	1,500	-	-	-	-	-
R1990			1,500	-	-	-	-	-
R1992	MEDICAID ADMIN CLAIMING	248	62,707	39,215	43,306	40,000	40,000	40,000
R1992			62,707	39,215	43,306	40,000	40,000	40,000
1000 - Revenue from Local Sources			2,871,304	2,404,448	2,714,390	1,857,857	1,857,857	1,857,857

2000 - Revenue From Intermediate Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
R2200	RESTRICTED REVENUE	276	22,006	23,986	-	-	-	-
R2200			22,006	23,986	-	-	-	-
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			22,006	23,986	500,000	500,000	500,000	500,000

3000 - Revenue From State Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
R3102	SSF-LUNCH MATCH	275	32,683	33,701	37,400	37,000	37,000	37,000
R3102			32,683	33,701	37,400	37,000	37,000	37,000
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	-	4,780	10,696	8,446	8,446	8,446
		225	95,624	-	-	-	-	-
		232	8,663	-	-	-	-	-
		233	-	-	54,750	-	-	-
		249	936,916	-	-	-	-	-
		251	-	-	1,858,783	4,756,348	4,756,348	4,756,348

**Revenue Budget
July 1, 2021 to June 30, 2022
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
R3299	RESTR GRANTS OTHER	252	-	-	1,672,891	1,672,891	1,672,891	1,672,891
		257	587	-	-	-	-	-
		258	45,518	1,307,276	258,760	-	-	-
		266	15,630	26,311	110,158	25,000	25,000	25,000
		274	135,494	98,394	219,260	249,409	249,409	249,409
		275	14,187	8,817	38,000	5,000	5,000	5,000
		278	5,936	-	13,920	-	-	-
		282	-	-	28,061	-	-	-
		283	-	-	46,292	45,341	45,341	45,341
		294	-	-	267,500	247,500	247,500	247,500
		297	1,120,114	3,436,031	4,841,355	55,000	55,000	55,000
R3299			2,378,667	4,881,608	9,420,427	7,064,936	7,064,936	7,064,936
R3940	SMILE	262	5,886	3,800	5,500	3,800	3,800	3,800
R3940			5,886	3,800	5,500	3,800	3,800	3,800
R3990	MISC STATE FUNDS	224	109,361	5,103	257,755	-	-	-
		228	21,906	15,600	-	-	-	-
		253	61,315	-	-	-	-	-
		265	3,205	31,181	99,207	51,311	51,311	51,311
		278	1,906	-	-	-	-	-
R3990			197,693	51,884	356,961	51,311	51,311	51,311
3000 - Revenue From State Sources			3,089,929	5,445,994	10,295,289	7,632,047	7,632,047	7,632,047

4000 - Revenue From Federal Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
R4300	RESTRICT REV FED GOV	233	98,789	91,624	80,464	88,073	88,073	88,073
		263	-	21,901	74,637	112,221	112,221	112,221
R4300			98,789	113,525	155,101	200,294	200,294	200,294
R4500	RESTR REV FED GOV TO STAT	202	1,488,907	105,191	25,000	2,200,927	2,200,927	2,200,927
		203	95,003	-	2,200,927	516,052	516,052	516,052
		204	-	1,504,596	183,855	-	-	-
		205	34,660	98,301	305,108	66,000	66,000	66,000
		206	30,000	129,551	83,000	-	-	-

**Revenue Budget
July 1, 2021 to June 30, 2022
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
R4500	RESTR REV FED GOV TO STAT	208	39,164	-	86,000	21,710	21,710	21,710
		209	72,811	136,057	167,132	-	-	-
		210	-	-	386,026	-	-	-
		211	-	20,977	-	86,000	86,000	86,000
		212	4,161	1,290,336	9,394	1,324,427	1,324,427	1,324,427
		213	32,948	1,422	1,277,081	74,630	74,630	74,630
		214	1,261,308	11,591	-	-	-	-
		216	5,909	-	-	-	-	-
		217	-	1,099	-	1,099	1,099	1,099
		218	1,099	-	1,099	-	-	-
		219	-	12,731	-	-	-	-
		220	30,433	3,646	-	44,931	44,931	44,931
		221	2,295	31,485	11,963	-	-	-
		222	6,594	-	44,931	30,349	30,349	30,349
		223	-	-	1,384,617	600,000	600,000	600,000
		224	-	-	0	160,000	160,000	160,000
		227	33,236	122,406	-	123,852	123,852	123,852
		229	-	39,285	165,120	77,529	77,529	77,529
		231	10,981	7,929	9,269	-	-	-
		234	65,403	-	147,877	73,939	73,939	73,939
		235	-	33,598	26,402	19,587	19,587	19,587
		236	100,565	-	-	127,005	127,005	127,005
		237	27,604	-	127,005	124,384	124,384	124,384
		238	-	59,142	65,434	-	-	-
		239	-	10,334	10,334	13,428	13,428	13,428
		240	3,688	-	-	-	-	-
		241	8,238	4,351	-	-	-	-
243	2,500	23,937	15,000	40,000	40,000	40,000		
244	16,550	14,390	90,000	40,000	40,000	40,000		
245	-	208,921	47,933	316,779	316,779	316,779		
246	6,155	-	307,752	130,000	130,000	130,000		
247	243,958	24,628	10,000	-	-	-		

**Revenue Budget
July 1, 2021 to June 30, 2022
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
R4500	RESTR REV FED GOV TO STAT	251	44,770	-	0	-	-	-
		254	-	-	7,188,718	7,188,718	7,188,718	7,188,718
		255	-	-	2,751,370	-	-	-
		277	-	-	250,000	-	-	-
		278	4,901	65,354	-	-	-	-
		293	-	38,720	44,770	44,770	44,770	44,770
R4500			3,673,842	3,999,978	17,423,116	13,446,116	13,446,116	13,446,116
R4505	SCHOOL LUNCH CLAIM	275	2,577,377	2,848,776	4,232,192	2,871,000	2,871,000	2,871,000
R4505			2,577,377	2,848,776	4,232,192	2,871,000	2,871,000	2,871,000
R4700	GRANT AID FED GOV INTER	261	-	-	34,518	25,682	25,682	25,682
		289	-	-	132,720	-	-	-
R4700			-	-	167,238	25,682	25,682	25,682
R4910	COMMODITIES FMV	275	281,959	309,471	228,438	-	-	-
R4910			281,959	309,471	228,438	-	-	-
4000 - Revenue From Federal Sources			6,631,968	7,271,751	22,206,086	16,543,092	16,543,092	16,543,092

5000 - Revenue From Other Sources

Rev Acct	Rev Acct Title	Budget Unit	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
R5200	INTERFUND TRANSFERS	273	40,884	34,444	50,000	50,000	50,000	50,000
		275	84,405	-	59,557	-	-	-
		277	-	250,000	400,000	250,000	250,000	250,000
		297	-	-	7,496	-	-	-
R5200			125,289	284,444	517,053	300,000	300,000	300,000
R5400	RESOURCES BEG FUND BAL	207	-260	-	-	-	-	-
		209	-201	-	-	-	-	-
		224	0	-	-	-	-	-
		242	204,180	252,067	224,317	195,817	195,817	195,817
		248	-11,936	-	-	-	-	-
		257	-20	-	-	-	-	-
		259	-	-	-	3,489	3,489	3,489
		267	847	847	597	-	-	-
		268	6,936	8,681	14,199	14,250	14,250	14,250

**Revenue Budget
July 1, 2021 to June 30, 2022
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
R5400	RESOURCES BEG FUND BAL	269	58,540	55,258	51,692	57,260	57,260	57,260
		271	12,021	14,246	2,750	17,270	17,270	17,270
		272	2,389	2,835	4,700	-	-	-
		273	50,000	-	-	-	-	-
		275	-	-	-	430,817	430,817	430,817
		276	-	6,387	2,248	-	-	-
		277	-	-	-	100,000	100,000	100,000
		278	15,890	19,327	27,788	40,535	40,535	40,535
		279	101,182	27,991	28,000	10,000	10,000	10,000
		280	911,116	921,511	950,000	1,000,000	1,000,000	1,000,000
		281	145,999	155,116	100,000	85,000	85,000	85,000
		284	-	-	33,957	56,393	56,393	56,393
		285	2,820	-	-	-	-	-
		286	262,715	332,061	683,827	810,334	810,334	810,334
		287	9,803	-	9,138	4,148	4,148	4,148
		290	699	-	-	-	-	-
		291	19,984	14,787	6,135	6,157	6,157	6,157
295	922	-	-	-	-	-		
297	-1,596	-	-	-	-	-		
R5400			1,792,032	1,811,113	2,139,348	2,831,469	2,831,469	2,831,469
5000 - Revenue From Other Sources			1,917,321	2,095,557	2,656,401	3,131,469	3,131,469	3,131,469
Grand Total			14,532,528	17,241,735	38,372,166	29,664,465	29,664,465	29,664,465

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
202	1140 - Pre K Program	-	-	-	-	-	6,000	6,000	6,000
	1272 - Title I	1,350,815	88,539	13,375	-	21.31	1,781,052	1,781,052	1,781,052
	1285 - Alt Education	-	-	-	-	-	7,000	7,000	7,000
	2110 - Attendance Social Work	45,500	-	-	-	-	68,638	68,638	68,638
	2240 - Instructional Staff Development	36,814	10,787	10,000	-	1.00	228,262	228,262	228,262
	2520 - Fiscal Services	48,407	5,607	1,625	-	-	82,095	82,095	82,095
	3390 - Parent Involvement	7,370	257	-	-	-	27,880	27,880	27,880
	202		1,488,907	105,191	25,000	-	22.31	2,200,927	2,200,927
203	1140 - Pre K Program	-	-	6,000	-	-	-	-	-
	1272 - Title I	55,554	-	1,992,378	27.90	-	100,000	100,000	100,000
	1285 - Alt Education	-	-	7,000	-	-	-	-	-
	2110 - Attendance Social Work	-	-	68,638	-	-	-	-	-
	2240 - Instructional Staff Development	36,489	-	20,301	-	-	374,349	374,349	374,349
	2520 - Fiscal Services	2,960	-	82,095	-	-	41,703	41,703	41,703
	3390 - Parent Involvement	-	-	24,515	-	-	-	-	-
	203		95,003	-	2,200,927	27.90	-	516,052	516,052
204	1272 - Title I	-	1,375,401	168,418	-	-	-	-	-
	2110 - Attendance Social Work	-	45,749	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	36,310	8,579	-	-	-	-	-
	2520 - Fiscal Services	-	43,147	6,858	-	-	-	-	-
	3390 - Parent Involvement	-	3,989	-	-	-	-	-	-
	204		-	1,504,596	183,855	-	-	-	-
205	2240 - Instructional Staff Development	33,517	94,877	293,727	-	-	62,676	62,676	62,676
	2520 - Fiscal Services	1,144	3,424	11,381	-	-	3,324	3,324	3,324
	205	34,660	98,301	305,108	-	-	66,000	66,000	66,000

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
206	2211 - Curriculum Direction	-	60	-	-	-	-	-	-
	2240 - Instructional Staff Development	29,079	124,742	80,618	-	-	-	-	-
	2520 - Fiscal Services	921	4,750	2,382	-	-	-	-	-
206		30,000	129,551	83,000	-	-	-	-	-
207	1111 - Primary Prog (K-6)	-	4,754	10,696	-	-	-	-	-
	2211 - Curriculum Direction	-260	-	-	-	-	8,446	8,446	8,446
	2520 - Fiscal Services	-	26	-	-	-	-	-	-
207		-260	4,780	10,696	-	-	8,446	8,446	8,446
208	1291 - Eng Lang Learner	410	-	212	-	-	-	-	-
	1293 - Migrant Ed	36,532	-	81,095	-	-	21,710	21,710	21,710
	2550 - Student Transportation	1,269	-	-	-	-	-	-	-
	3390 - Parent Involvement	953	-	4,693	-	-	-	-	-
208		39,164	-	86,000	-	-	21,710	21,710	21,710
209	1293 - Migrant Ed	-	19,567	25,000	-	-	-	-	-
	1460 - SPED Summer Programs	72,811	108,797	134,360	-	-	-	-	-
	2550 - Student Transportation	-	7,692	7,772	-	-	-	-	-
	7000 - Ending Balance	-201	-	-	-	-	-	-	-
209		72,611	136,057	167,132	-	-	-	-	-
210	2520 - Fiscal Services	-	-	10,500	-	-	-	-	-
	2660 - Technology Services	-	-	375,527	-	-	-	-	-
210		-	-	386,026	-	-	-	-	-
211	1293 - Migrant Ed	-	19,667	-	-	-	86,000	86,000	86,000
	3390 - Parent Involvement	-	1,310	-	-	-	-	-	-
211		-	20,977	-	-	-	86,000	86,000	86,000
212	1229 - Other Restricted Prog - Goals	-	5,792	-	-	-	-	-	-
	1250 - Resource Rooms	3,775	1,118,296	9,124	-	11.00	1,152,597	1,152,597	1,152,597

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
212	2190 - Student Service Direction	386	129,245	-	-	10.00	122,429	122,429	122,429
	2520 - Fiscal Services	-	37,003	270	-	-	49,401	49,401	49,401
	212	4,161	1,290,336	9,394	-	21.00	1,324,427	1,324,427	1,324,427
213	1229 - Other Restricted Prog - Goals	12,882	-5,690	-	-	-	-	-	-
	1250 - Resource Rooms	13,661	7,007	1,131,849	10.50	-	63,906	63,906	63,906
	2150 - Speech Pathology & Audiology	1,925	-	-	-	-	-	-	-
	2190 - Student Service Direction	3,516	-	97,597	1.00	-	-	-	-
	2520 - Fiscal Services	965	105	47,635	-	-	10,724	10,724	10,724
213	32,948	1,422	1,277,081	11.50	-	74,630	74,630	74,630	
214	1229 - Other Restricted Prog - Goals	-	300	-	-	-	-	-	-
	1250 - Resource Rooms	713,431	8,770	-	-	-	-	-	-
	2190 - Student Service Direction	505,813	670	-	-	-	-	-	-
	2520 - Fiscal Services	42,064	1,851	-	-	-	-	-	-
214	1,261,308	11,591	-	-	-	-	-	-	
216	1250 - Resource Rooms	5,705	-	-	-	-	-	-	-
	2520 - Fiscal Services	204	-	-	-	-	-	-	-
216	5,909	-	-	-	-	-	-	-	
217	1229 - Other Restricted Prog - Goals	-	1,067	-	-	-	-	-	-
	1250 - Resource Rooms	-	-	-	-	-	1,058	1,058	1,058
	2520 - Fiscal Services	-	32	-	-	-	41	41	41
217	-	1,099	-	-	-	1,099	1,099	1,099	
218	1250 - Resource Rooms	1,061	-	1,067	-	-	-	-	-
	2520 - Fiscal Services	38	-	32	-	-	-	-	-
218	1,099	-	1,099	-	-	-	-	-	

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
219	1250 - Resource Rooms	-	12,292	-	-	-	-	-	-
	2520 - Fiscal Services	-	439	-	-	-	-	-	-
219		-	12,731	-	-	-	-	-	-
220	1291 - Eng Lang Learner	8,234	1,452	-	-	-	5,663	5,663	5,663
	1460 - SPED Summer Programs	-	1,552	-	-	-	-	-	-
	2240 - Instructional Staff Development	21,361	138	-	-	-	37,592	37,592	37,592
	2520 - Fiscal Services	597	85	-	-	-	1,676	1,676	1,676
	3390 - Parent Involvement	241	419	-	-	-	-	-	-
220		30,433	3,646	-	-	-	44,931	44,931	44,931
221	1291 - Eng Lang Learner	-	13,655	-	-	-	-	-	-
	1460 - SPED Summer Programs	2,277	-	-	-	-	-	-	-
	2190 - Student Service Direction	-	2,442	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	14,327	11,724	-	-	-	-	-
	2520 - Fiscal Services	18	629	239	-	-	-	-	-
	3390 - Parent Involvement	-	431	-	-	-	-	-	-
221		2,295	31,485	11,963	-	-	-	-	-
222	1291 - Eng Lang Learner	483	-	13,844	-	-	8,698	8,698	8,698
	1460 - SPED Summer Programs	5,974	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	-	30,188	-	-	21,205	21,205	21,205
	2520 - Fiscal Services	137	-	899	-	-	446	446	446
222		6,594	-	44,931	-	-	30,349	30,349	30,349
223	1111 - Primary Prog (K-6)	-	-	-	-	-	4,965	4,965	4,965
	1121 - Mi/Jr High Prog (7-8)	-	-	-	-	-	613	613	613
	1131 - High Schl Prog (9-12)	-	-	-	-	-	27,837	27,837	27,837
	1285 - Alt Education	-	-	23,500	-	-	28,000	28,000	28,000

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
223	2520 - Fiscal Services	-	-	39,738	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	-	-	-	-	-	660	660	660
	2544 - Maintenance	-	-	42,462	-	-	-	-	-
	2660 - Technology Services	-	-	1,278,917	-	-	306,925	306,925	306,925
	4150 - Bldg Acquisition	-	-	-	-	-	231,000	231,000	231,000
223		-	-	1,384,617	-	-	600,000	600,000	600,000
224	1111 - Primary Prog (K-6)	26,067	4,657	54,162	-	-	36,604	36,604	36,604
	1121 - Mi/Jr High Prog (7-8)	-	-	4,531	-	-	-	-	-
	1131 - High Schl Prog (9-12)	10,437	300	36,745	-	-	20,654	20,654	20,654
	1285 - Alt Education	-	-	30,580	-	-	-	-	-
	2110 - Attendance Social Work	49,640	-	36,585	-	0.87	47,299	47,299	47,299
	2211 - Curriculum Direction	1,058	-	1,487	-	-	273	273	273
	2240 - Instructional Staff Development	19,037	-	56,244	-	-	49,202	49,202	49,202
	2410 - Office of the Principal	118	-	-	-	-	-	-	-
	2520 - Fiscal Services	3,004	146	5,922	-	-	5,968	5,968	5,968
	2528 - Risk Management	-	-	7,000	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	-	-	24,500	-	-	-	-	-
224		109,361	5,103	257,755	-	0.87	160,000	160,000	160,000
225	1229 - Other Restricted Prog - Goals	95,624	-	-	-	-	-	-	-
225		95,624	-	-	-	-	-	-	
227	2240 - Instructional Staff Development	32,799	119,950	-	-	-	119,232	119,232	119,232
	2520 - Fiscal Services	436	2,456	-	-	-	4,620	4,620	4,620
227		33,236	122,406	-	-	-	123,852	123,852	123,852
228	1140 - Pre K Program	21,906	15,600	-	-	-	-	-	-
228		21,906	15,600	-	-	-	-	-	-

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
229	1111 - Primary Prog (K-6)	-	2,499	40,442	-	-	-	-	-
	1140 - Pre K Program	-	15,000	-	-	-	-	-	-
	2190 - Student Service Direction	-	-	110,767	-	-	32,406	32,406	32,406
	2240 - Instructional Staff Development	-	20,660	-	-	-	42,231	42,231	42,231
	2520 - Fiscal Services	-	1,127	5,445	-	-	2,892	2,892	2,892
		-	-	8,465	-	-	-	-	-
229		-	39,285	165,120	-	-	77,529	77,529	77,529
231	1250 - Resource Rooms	10,643	3,833	9,003	-	-	-	-	-
	2190 - Student Service Direction	-	3,874	-	-	-	-	-	-
	2520 - Fiscal Services	339	221	266	-	-	-	-	-
231	10,981	7,929	9,269	-	-	-	-	-	
232	2240 - Instructional Staff Development	8,397	-	-	-	-	-	-	-
	2520 - Fiscal Services	266	-	-	-	-	-	-	-
232		8,663	-	-	-	-	-	-	
233	1111 - Primary Prog (K-6)	-	1,492	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	-	14,230	6,376	-	-	-	-	-
	2190 - Student Service Direction	89,014	43,235	80,464	1.00	1.75	88,073	88,073	88,073
	2211 - Curriculum Direction	1,869	32,667	46,803	1.00	-	-	-	-
	2240 - Instructional Staff Development	3,335	-	-	-	-	-	-	-
	2520 - Fiscal Services	-	-	1,571	-	-	-	-	-
	3390 - Parent Involvement	4,571	-	-	-	-	-	-	-
233		98,789	91,624	135,214	2.00	1.75	88,073	88,073	88,073
234	2110 - Attendance Social Work	62,937	-	81,841	-	-	40,489	40,489	40,489
	2211 - Curriculum Direction	-	-	60,994	0.50	0.50	30,692	30,692	30,692

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
234	2520 - Fiscal Services	2,006	-	5,042	-	-	2,758	2,758	2,758
	2550 - Student Transportation	460	-	-	-	-	-	-	-
	234	65,403	-	147,877	0.50	0.50	73,939	73,939	73,939
235	2110 - Attendance Social Work	-	12,238	25,644	-	-	19,000	19,000	19,000
	2211 - Curriculum Direction	-	20,396	-	-	-	-	-	-
	2520 - Fiscal Services	-	964	758	-	-	587	587	587
235	-	33,598	26,402	-	-	19,587	19,587	19,587	
236	1111 - Primary Prog (K-6)	-	-	-	-	0.37	13,819	13,819	13,819
	1121 - Mi/Jr High Prog (7-8)	2,897	-	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	5,312	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	88,936	-	-	-	-	108,449	108,449	108,449
	2520 - Fiscal Services	3,419	-	-	-	-	4,737	4,737	4,737
236	100,565	-	-	-	0.37	127,005	127,005	127,005	
237	2240 - Instructional Staff Development	25,984	-	123,090	-	-	119,701	119,701	119,701
	2520 - Fiscal Services	1,619	-	3,915	-	-	4,683	4,683	4,683
237	27,604	-	127,005	-	-	124,384	124,384	124,384	
238	1111 - Primary Prog (K-6)	-	-	63,049	-	-	-	-	-
	2240 - Instructional Staff Development	-	57,472	507	-	-	-	-	-
	2520 - Fiscal Services	-	1,670	1,878	-	-	-	-	-
238	-	59,142	65,434	-	-	-	-	-	
239	1260 - Early Intervention	-	8,815	10,334	-	-	12,927	12,927	12,927
	2240 - Instructional Staff Development	-	1,222	-	-	-	-	-	-
	2520 - Fiscal Services	-	297	-	-	-	501	501	501
239	-	10,334	10,334	-	-	13,428	13,428	13,428	

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
240	1260 - Early Intervention	3,576	-	-	-	-	-	-	-
	2520 - Fiscal Services	112	-	-	-	-	-	-	-
240		3,688	-	-	-	-	-	-	-
241	1260 - Early Intervention	7,963	4,191	-	-	-	-	-	-
	2520 - Fiscal Services	275	160	-	-	-	-	-	-
241		8,238	4,351	-	-	-	-	-	-
242	3390 - Parent Involvement	24,917	27,750	224,317	-	-	195,817	195,817	195,817
	7000 - Ending Balance	252,067	224,317	-	-	-	-	-	-
242		276,984	252,067	224,317	-	-	195,817	195,817	195,817
243	1121 - Mi/Jr High Prog (7-8)	2,316	-	3,000	-	-	-	-	-
	1131 - High Schl Prog (9-12)	97	8,425	3,300	-	-	30,835	30,835	30,835
	2240 - Instructional Staff Development	-	430	8,270	-	-	7,785	7,785	7,785
	2520 - Fiscal Services	87	668	430	-	-	1,380	1,380	1,380
	7000 - Ending Balance	-	14,414	-	-	-	-	-	-
243		2,500	23,937	15,000	-	-	40,000	40,000	40,000
244	1121 - Mi/Jr High Prog (7-8)	2,200	-	8,959	-	-	-	-	-
	1131 - High Schl Prog (9-12)	13,020	13,910	74,300	-	-	37,166	37,166	37,166
	2240 - Instructional Staff Development	-	-	3,384	-	-	-	-	-
	2520 - Fiscal Services	552	480	3,357	-	-	2,834	2,834	2,834
	2550 - Student Transportation	779	-	-	-	-	-	-	-
244		16,550	14,390	90,000	-	-	40,000	40,000	40,000
245	2240 - Instructional Staff Development	-	203,953	46,558	-	2.00	299,240	299,240	299,240
	2520 - Fiscal Services	-	4,968	1,376	-	-	11,805	11,805	11,805
		-	-	-	-	-	5,734	5,734	5,734
245		-	208,921	47,933	-	2.00	316,779	316,779	316,779
246	2240 - Instructional Staff Development	5,787	-	281,713	1.50	-	120,580	120,580	120,580

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
246	2520 - Fiscal Services	368	-	11,479	-	-	9,420	9,420	9,420
		-	-	14,560	-	-	-	-	-
	246	6,155	-	307,752	1.50	-	130,000	130,000	130,000
247	1291 - Eng Lang Learner	4,534	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	231,331	23,557	9,660	-	-	-	-	-
	2520 - Fiscal Services	8,093	1,071	340	-	-	-	-	-
	247	243,958	24,628	10,000	-	-	-	-	-
248	2130 - Health	50,771	39,215	43,306	0.40	0.40	40,000	40,000	40,000
	248	50,771	39,215	43,306	0.40	0.40	40,000	40,000	40,000
249	1121 - Mi/Jr High Prog (7-8)	6,620	-	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	596,961	-	-	-	-	-	-	-
	1283 - Falcon Heights Academy	46,202	-	-	-	-	-	-	-
	1284 - GED Program	9,370	-	-	-	-	-	-	-
	2120 - Guidance	123,332	-	-	-	-	-	-	-
	2211 - Curriculum Direction	194	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	121,914	-	-	-	-	-	-	-
	2520 - Fiscal Services	32,324	-	-	-	-	-	-	-
	249	936,916	-	-	-	-	-	-	-
251	1285 - Alt Education	-	-	46,382	-	0.50	45,595	45,595	45,595
	2110 - Attendance Social Work	-	-	278,846	-	8.50	744,437	744,437	744,437
	2120 - Guidance	-	-	1,100,318	6.00	11.00	2,648,819	2,648,819	2,648,819
	2190 - Student Service Direction	43,225	-	-	-	-	-	-	-
	2211 - Curriculum Direction	-	-	-	1.00	1.00	140,360	140,360	140,360
	2410 - Office of the Principal	-	-	-	4.00	1.00	165,893	165,893	165,893

Functions Overview

KLAMATH COUNTY SCHOOL DISTRICT

Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Print Date: 6/30/21

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
251	2520 - Fiscal Services	1,545	-	69,740	-	-	170,794	170,794	170,794
	2542 - Care & Upkeep of Buildings	-	-	363,497	-	-	840,450	840,450	840,450
	251	44,770	-	1,858,783	11.00	22.00	4,756,348	4,756,348	4,756,348
252	1121 - Mi/Jr High Prog (7-8)	-	-	220,923	0.50	1.50	125,175	125,175	125,175
	1131 - High Schl Prog (9-12)	-	-	769,400	5.40	8.12	957,786	957,786	957,786
	1283 - Falcon Heights Academy	128,224	-	133,161	1.00	3.25	264,437	264,437	264,437
	1284 - GED Program	-	-	61,364	1.00	-	-	-	-
	2120 - Guidance	-	-	230,479	2.00	-	-	-	-
	2211 - Curriculum Direction	-	-	49,671	-	-	94,319	94,319	94,319
	2240 - Instructional Staff Development	-	-	148,679	1.00	-	168,776	168,776	168,776
	2410 - Office of the Principal	26,253	-	-	-	-	-	-	-
	2520 - Fiscal Services	-	-	29,214	-	-	62,399	62,399	62,399
	2542 - Care & Upkeep of Buildings	-	-	30,000	-	-	-	-	-
	252	154,477	-	1,672,891	10.90	12.87	1,672,891	1,672,891	1,672,891
253	1131 - High Schl Prog (9-12)	59,220	-	-	-	-	-	-	-
	2520 - Fiscal Services	2,095	-	-	-	-	-	-	-
	253	61,315	-	-	-	-	-	-	
254	1111 - Primary Prog (K-6)	-	-	500,000	-	-	445,579	445,579	445,579
	1121 - Mi/Jr High Prog (7-8)	-	-	231,000	-	-	150,000	150,000	150,000
	1131 - High Schl Prog (9-12)	-	-	469,000	-	-	375,000	375,000	375,000
	1490 - KCS D Summer Programs	-	-	420,000	-	-	-	-	-
	2520 - Fiscal Services	-	-	268,139	-	-	268,139	268,139	268,139
	2660 - Technology Services	-	-	50,000	-	-	-	-	-
	4150 - Bldg Acquisition	-	-	5,250,579	-	-	5,950,000	5,950,000	5,950,000
	254	-	-	7,188,718	-	-	7,188,718	7,188,718	7,188,718

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
255	3500 - Custody & Care of Children	-	-	748,348	-	-	-	-	-
		-	-	2,003,022	-	-	-	-	-
	255	-	-	2,751,370	-	-	-	-	-
257	1121 - Mi/Jr High Prog (7-8)	100	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	450	-	-	-	-	-	-	-
	2520 - Fiscal Services	17	-	-	-	-	-	-	-
	257	567	-	-	-	-	-	-	-
258	1121 - Mi/Jr High Prog (7-8)	-	149,849	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	43,869	670,610	251,334	-	-	-	-	-
	1283 - Falcon Heights Academy	-	54,252	-	-	-	-	-	-
	1284 - GED Program	-	82,204	-	-	-	-	-	-
	2120 - Guidance	-	172,655	-	-	-	-	-	-
	2211 - Curriculum Direction	-	20,336	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	118,236	-	-	-	-	-	-
	2520 - Fiscal Services	1,648	39,135	7,426	-	-	-	-	-
	258	45,518	1,307,276	258,760	-	-	-	-	-
259	2211 - Curriculum Direction	17,400	19,351	30,000	-	-	33,489	33,489	33,489
	7000 - Ending Balance	-	3,449	-	-	-	-	-	-
	259	17,400	22,800	30,000	-	-	33,489	33,489	33,489
261	2240 - Instructional Staff Development	-	-	33,231	-	-	24,712	24,712	24,712
	2520 - Fiscal Services	-	-	1,288	-	-	970	970	970
	261	-	-	34,518	-	-	25,682	25,682	25,682

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
262	1111 - Primary Prog (K-6)	2,519	1,700	250	-	-	693	693	693
	1121 - Mi/Jr High Prog (7-8)	1,684	1,035	2,500	-	-	1,526	1,526	1,526
	1131 - High Schl Prog (9-12)	1,684	1,065	2,750	-	-	1,581	1,581	1,581
	262	5,886	3,800	5,500	-	-	3,800	3,800	3,800
263	2520 - Fiscal Services	-	628	2,142	-	-	4,060	4,060	4,060
	3100 - Food Service	-	21,273	72,495	0.40	-	108,161	108,161	108,161
	263	-	21,901	74,637	0.40	-	112,221	112,221	112,221
265	1131 - High Schl Prog (9-12)	3,205	30,305	96,359	-	-	49,848	49,848	49,848
	2520 - Fiscal Services	-	876	2,847	-	-	1,463	1,463	1,463
	265	3,205	31,181	99,207	-	-	51,311	51,311	51,311
266	3100 - Food Service	15,630	26,311	110,158	-	-	25,000	25,000	25,000
	266	15,630	26,311	110,158	-	-	25,000	25,000	25,000
267	2543 - Care & Upkeep of Grounds	-	250	597	-	-	-	-	-
	7000 - Ending Balance	847	597	-	-	-	-	-	-
	267	847	847	597	-	-	-	-	-
268	1121 - Mi/Jr High Prog (7-8)	1,000	-	2,512	-	-	2,556	2,556	2,556
	1131 - High Schl Prog (9-12)	2,656	-	11,687	-	-	11,694	11,694	11,694
	7000 - Ending Balance	8,681	14,199	-	-	-	-	-	-
	268	12,337	14,199	14,199	-	-	14,250	14,250	14,250
269	1131 - High Schl Prog (9-12)	4,500	4,500	51,692	-	-	58,480	58,480	58,480
	2310 - Board of Education Services	-	3,500	1,500	-	-	-	-	-
	7000 - Ending Balance	55,258	53,192	-	-	-	-	-	-
	269	59,758	61,192	53,192	-	-	58,480	58,480	58,480
271	1111 - Primary Prog (K-6)	436	-	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	18,651	3,537	-	-	-	-	-	-

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
271	2240 - Instructional Staff Development	7,926	7,959	17,750	-	-	17,270	17,270	17,270
	7000 - Ending Balance	14,246	2,750	-	-	-	-	-	-
	271	41,258	14,246	17,750	-	-	17,270	17,270	17,270
272	1131 - High Schl Prog (9-12)	4,254	4,120	12,500	-	-	7,382	7,382	7,382
	2240 - Instructional Staff Development	1,300	-	-	-	-	-	-	-
	7000 - Ending Balance	2,835	6,316	-	-	-	-	-	-
272	8,389	10,435	12,500	-	-	7,382	7,382	7,382	
273	2240 - Instructional Staff Development	40,884	34,444	50,000	-	-	50,000	50,000	50,000
	7000 - Ending Balance	50,000	-	-	-	-	-	-	-
	273	90,884	34,444	50,000	-	-	50,000	50,000	50,000
274	1111 - Primary Prog (K-6)	122,727	96,732	219,260	-	-	249,409	249,409	249,409
	2550 - Student Transportation	12,767	1,662	-	-	-	-	-	-
	274	135,494	98,394	219,260	-	-	249,409	249,409	249,409
275	1292 - Teen Parent Program	3,518	2,060	2,500	-	-	-	-	-
	3100 - Food Service	3,227,604	3,239,196	4,624,587	42.70	46.40	3,498,817	3,498,817	3,498,817
	7000 - Ending Balance	-	125,096	-	-	-	-	-	-
275	3,231,122	3,366,352	4,627,087	42.70	46.40	3,498,817	3,498,817	3,498,817	
276	2240 - Instructional Staff Development	15,619	4,139	2,248	-	-	-	-	-
	7000 - Ending Balance	6,387	26,234	-	-	-	-	-	-
	276	22,006	30,373	2,248	-	-	-	-	-
277	1111 - Primary Prog (K-6)	-	995	-	-	-	-	-	-
	1250 - Resource Rooms	-	1,030	-	-	-	-	-	-
	1283 - Falcon Heights Academy	-	402	-	-	-	-	-	-
	2130 - Health	-	1,426	-	-	-	-	-	-
	2190 - Student Service Direction	-	4,845	-	-	-	-	-	-
	2211 - Curriculum Direction	-	23,840	-	-	-	-	-	-

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
277	2321 - Office of Superintendent	-	3,897	-	-	-	-	-	-
	2410 - Office of the Principal	-	4,718	-	-	-	-	-	-
	2520 - Fiscal Services	-	3,464	-	-	-	-	-	-
	2528 - Risk Management	-	32,495	317,756	-	-	75,000	75,000	75,000
	2542 - Care & Upkeep of Buildings	-	22,824	-	-	-	-	-	-
	2544 - Maintenance	-	934	-	-	-	-	-	-
	2550 - Student Transportation	-	4,734	-	-	-	-	-	-
	2572 - Purchasing	-	10,647	-	-	-	-	-	-
	2573 - Warehouse / Distribution	-	60,527	332,244	-	-	275,000	275,000	275,000
	2641 - Personnel	-	2,450	-	-	-	-	-	-
	2660 - Technology Services	-	1,421	-	-	-	-	-	-
	3100 - Food Service	-	78,345	-	-	-	-	-	-
			-	792	-	-	-	-	-
277		-	259,786	650,000	-	-	350,000	350,000	350,000
278	1111 - Primary Prog (K-6)	6,109	4,051	2,591	-	-	2,914	2,914	2,914
	1121 - Mi/Jr High Prog (7-8)	3,288	724	3,354	-	-	3,276	3,276	3,276
	1131 - High Schl Prog (9-12)	2,192	4,559	27,889	-	-	7,100	7,100	7,100
	1210 - Talented & Gifted	-	6,930	-	-	-	-	-	-
	1229 - Other Restricted Prog - Goals	1,844	-	-	-	-	-	-	-
	1250 - Resource Rooms	615	-	-	-	-	-	-	-
	1490 - KCSO Summer Programs	5,000	9,557	1,343	-	-	1,343	1,343	1,343
	2130 - Health	10,644	5,837	15,413	-	-	612	612	612
	2190 - Student Service Direction	-	465	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	5,000	2,654	-	-	2,654	2,654	2,654

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
278	2520 - Fiscal Services	175	2,240	-	-	-	-	-	-
	3100 - Food Service	4,174	65,741	29,500	-	-	22,637	22,637	22,637
	7000 - Ending Balance	19,327	27,473	-	-	-	-	-	-
	278	53,369	132,577	82,744	-	-	40,535	40,535	40,535
279	1111 - Primary Prog (K-6)	-	-	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	18,935	128,000	-	-	110,000	110,000	110,000
	7000 - Ending Balance	27,991	9,057	-	-	-	-	-	-
	279	101,182	27,991	528,000	-	-	510,000	510,000	510,000
280	1111 - Primary Prog (K-6)	272,574	187,416	760,000	-	-	550,240	550,240	550,240
	1121 - Mi/Jr High Prog (7-8)	106,360	70,384	150,000	-	-	108,600	108,600	108,600
	1131 - High Schl Prog (9-12)	976,591	612,548	1,440,000	-	-	1,041,160	1,041,160	1,041,160
	1229 - Other Restricted Prog - Goals	7,994	1,342	-	-	-	-	-	-
	2543 - Care & Upkeep of Grounds	-	24,310	-	-	-	-	-	-
	7000 - Ending Balance	921,511	1,064,269	-	-	-	-	-	-
	280	2,285,029	1,960,268	2,350,000	-	-	1,700,000	1,700,000	1,700,000
281	1122 - Mi/Jr High X-Curr	2,127	50	32,000	-	-	27,200	27,200	27,200
	1132 - High Schl X-Curr	326,018	221,398	435,000	-	-	369,750	369,750	369,750
	7000 - Ending Balance	155,116	201,514	-	-	-	-	-	-
	281	483,261	422,962	467,000	-	-	396,950	396,950	396,950
282	1131 - High Schl Prog (9-12)	-	-	8,879	-	-	-	-	-
	2130 - Health	-	-	13,520	-	-	-	-	-

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
282	2520 - Fiscal Services	-	-	662	-	-	-	-	-
	2550 - Student Transportation	-	-	5,000	-	-	-	-	-
282		-	-	28,061	-	-	-	-	-
283	1460 - SPED Summer Programs	-	-	-	-	-	45,341	-	-
	2520 - Fiscal Services	-	-	1,727	-	-	-	1,691	1,691
		-	-	44,566	-	-	-	43,650	43,650
283		-	-	46,292	-	-	45,341	45,341	45,341
284	1111 - Primary Prog (K-6)	-	5,937	23,645	-	-	14,536	14,536	14,536
	1121 - Mi/Jr High Prog (7-8)	-	360	27,707	-	-	21,047	21,047	21,047
	1131 - High Schl Prog (9-12)	-	18,313	31,100	-	-	17,810	17,810	17,810
	2220 - Education Media Services	-	519	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	214	1,000	-	-	1,000	1,000	1,000
	2550 - Student Transportation	-	-	2,000	-	-	2,000	2,000	2,000
	7000 - Ending Balance	-	33,957	-	-	-	-	-	-
284		-	59,300	85,453	-	-	56,393	56,393	56,393
285	5200 - Transfer of Funds	157,873	149,892	156,100	-	-	157,305	157,305	157,305
285		157,873	149,892	156,100	-	-	157,305	157,305	157,305
286	2520 - Fiscal Services	23,023	21,023	28,000	-	-	28,000	28,000	28,000
	2543 - Care & Upkeep of Grounds	288,577	79,398	-	-	-	-	-	-
	2544 - Maintenance	-	-	1,000,827	-	-	1,087,334	1,087,334	1,087,334
	4150 - Bldg Acquisition	7,850	-	-	-	-	-	-	-
	7000 - Ending Balance	332,061	617,576	-	-	-	-	-	-
286		651,510	717,997	1,028,827	-	-	1,115,334	1,115,334	1,115,334
287	1121 - Mi/Jr High Prog (7-8)	576	-	4,615	-	-	1,966	1,966	1,966
	1131 - High Schl Prog (9-12)	88	-	-	-	-	-	-	-

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
287	2550 - Student Transportation	-	-	4,523	-	-	2,182	2,182	2,182
	7000 - Ending Balance	9,138	-	-	-	-	-	-	-
287		9,803	-	9,138	-	-	4,148	4,148	4,148
289	1111 - Primary Prog (K-6)	-	-	32,707	-	-	-	-	-
	1121 - Mi/Jr High Prog (7-8)	-	-	32,707	-	-	-	-	-
	1131 - High Schl Prog (9-12)	-	-	32,707	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	-	-	34,600	-	-	-	-	-
289		-	-	132,720	-	-	-	-	-
290	5200 - Transfer of Funds	2,099	-	-	-	-	-	-	-
	290	2,099	-	-	-	-	-	-	-
291	1111 - Primary Prog (K-6)	1,198	18	1,465	-	-	1,465	1,465	1,465
	1121 - Mi/Jr High Prog (7-8)	63	135	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	4,328	8,674	4,670	-	-	4,692	4,692	4,692
	7000 - Ending Balance	14,787	6,135	-	-	-	-	-	-
291	20,375	14,961	6,135	-	-	6,157	6,157	6,157	
292	1283 - Falcon Heights Academy	-	160,910	141,807	1.60	1.60	150,000	150,000	150,000
	2410 - Office of the Principal	-	37,295	40,045	0.40	-	-	-	-
292		-	198,206	181,851	2.00	1.60	150,000	150,000	150,000
293	2190 - Student Service Direction	-	38,720	44,770	0.40	0.37	44,770	44,770	44,770
	293	-	38,720	44,770	0.40	0.37	44,770	44,770	44,770
294	1140 - Pre K Program	-	-	256,500	-	1.00	247,500	247,500	247,500
	2550 - Student Transportation	-	-	11,000	-	-	-	-	-
294		-	-	267,500	-	1.00	247,500	247,500	247,500
295	1131 - High Schl Prog (9-12)	922	-	-	-	-	-	-	-
	295	922	-	-	-	-	-	-	-

Functions Overview
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Fund	Fund / Title	Actuals 2018-19	Actuals 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
297	4150 - Bldg Acquisition	1,120,114	3,436,031	4,891,651	-	-	55,000	55,000	55,000
	7000 - Ending Balance	-1,596	-	-	-	-	-	-	-
297		1,118,518	3,436,031	4,891,651	-	-	55,000	55,000	55,000
299	5200 - Transfer of Funds	475,000	475,000	475,000	-	-	475,000	475,000	475,000
		475,000	475,000	475,000	-	-	475,000	475,000	475,000
Overall		14,532,528	17,241,735	38,372,166	111.20	133.44	29,664,465	29,664,465	29,664,465

Functions by Account Code
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
111	LIC SALARIES	1,661,998	1,867,088	3,115,147	2,865,061	2,865,061	2,865,061
112	CLASS SALARIES	1,643,957	1,603,054	1,936,648	1,667,273	1,667,273	1,667,273
113	ADMINISTRATORS	-	-	64,213	399,652	399,652	399,652
114	MGR CLASSIFIED	73,198	82,793	101,667	137,155	137,155	137,155
119	SUMMER EMPLOYEES	72,310	102,092	1,472,467	34,717	34,717	34,717
121	SUB LICENSED	59,149	97,374	-	-	-	-
122	SUB CLASSIFIED	49,908	34,489	65,000	65,000	65,000	65,000
130	OVERTIME SALARY	1,651	-	-	-	-	-
132	STIPEND-REMOTE LOCATION	1,600	296	3,096	1,096	1,096	1,096
133	STIPEND-TOP OF SCALE	150	1,650	5,096	1,125	1,125	1,125
134	STIPEND-CAFETERIA	1,500	1,500	-	-	-	-
135	STIPEND-SPECIAL ED	1,630	-	-	-	-	-
136	EXTRA BUS TRIPS	862	-	1,417	1,417	1,417	1,417
137	EXTRA DUTY/HOURLY	149,127	254,043	235,468	424,937	424,937	424,937
140	STIPEND-ADVISORS	7,060	-	10,656	29,770	29,770	29,770
147	STIPEND-TEAM LEADER	-	-	6,000	-	-	-
149	STIPEND-SMILE	5,886	3,736	5,000	3,328	3,328	3,328
150	NEW HIRE LONGEVITY STIPEN	-	1,000	-	-	-	-
210	PERS DISTRICT T1/T2	272,380	332,927	457,769	448,743	448,743	448,743
212	PERS PICKUP 6%	203,497	208,525	390,419	318,308	318,308	318,308
215	PY PERS RECONCIL.	115	68	-	-	-	-
216	PERS DISTRICT OPSPR	522,819	669,538	1,308,095	951,169	951,169	951,169
220	SOC SEC ADMIN	270,447	294,240	532,927	424,653	424,653	424,653
230	OTHER REQ PAYROLL COSTS	-	-	-	7,600	7,600	7,600
231	WRKRS COMP	38,764	39,282	51,697	49,274	49,274	49,274
232	UNEMPLOY COMP	3,543	3,865	19,011	5,617	5,617	5,617
240	MEDICAL	685,922	656,688	835,718	877,782	877,782	877,782
241	VISION	45,269	45,127	52,371	57,485	57,485	57,485
242	DISABILITY	3,033	3,337	4,698	6,561	6,561	6,561
243	DENTAL	124,500	128,120	143,066	166,875	166,875	166,875
244	HEALTH SAVINGS PLAN	-	336	346	699	699	699

Functions by Account Code
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
245	LIFE INSURANCE	385	343	471	5,050	5,050	5,050
246	HRA (HLTH REIMBURSEMENT)	-	-	-	553	553	553
247	CHILDCARE	-	-	-	316	316	316
270	POST RETIREMENT MEDICAL	268	-	-	-	-	-
290	OTHER BENEFIT COSTS	-	728	682	900	900	900
310	INST/PROF/TECH SERVICES	117,000	168,786	692,591	1,047,766	1,047,766	1,047,766
311	INSTRUCTION SERVICES	-	-	25,688	110,255	110,255	110,255
312	INST PRGM IMPROV SERV	1,300	2,013	-	-	-	-
316	DATA PROCESSING	7,300	-	-	-	-	-
318	PROF & IMPR NON-INSTR	38,218	37,804	50,000	50,000	50,000	50,000
322	REPAIR & MAINT SERVICE	30,054	30,952	60,933	41,375	41,375	41,375
324	RENTALS	17,685	19,402	16,500	16,300	16,300	16,300
331	REIMBUR STUDENT TRANS	460	-	-	-	-	-
341	IN-DIST TRAVEL	5,610	36,972	35,298	7,039	7,039	7,039
342	OUT-DIST TRAVEL	217,945	116,780	362,685	157,437	157,437	157,437
343	STUDENT OUT-DIST-TRVL	17,435	10,279	63,507	51,509	51,509	51,509
350	COMMUNICATION	-	-	300	300	300	300
351	TELEPHONE	389	792	28,773	41,348	41,348	41,348
353	POSTAGE	299	10,740	1,000	300	300	300
354	ADVERTISING	-	400	1,000	-	-	-
355	PRINTING BINDING	68	-	-	-	-	-
370	TUITION	32,732	50,611	263,601	217,317	217,317	217,317
373	TUITION PRIVATE	102,872	89,378	206,539	227,900	227,900	227,900
374	OTHER TUITION	4,910	8,000	53,192	58,480	58,480	58,480
380	NON-INSTR PROF/TECH	9,195	4,625	11,000	9,100	9,100	9,100
382	LEGAL SERVICES	212	-	-	-	-	-
383	ARCH/ENG SERVICES	323,216	409,164	477,496	118,000	118,000	118,000
386	DATA PROCESSING SRVS	14,912	5,992	16,900	16,900	16,900	16,900
390	OTH GEN PROF TECH SRVS	129,760	93,135	204,007	229,127	229,127	229,127
392	OTHR SERVICES - PHOTOCOPY	144	48	200	160	160	160
410	CONSUMABLE SUPPLIES	1,885,149	1,343,959	4,787,920	3,008,276	3,008,276	3,008,276

Functions by Account Code
 Budget Year 2021-22 -- July 1, 2021 to June 30, 2022

Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
413	FOOD SUPPLIES	31,063	21,973	65,616	56,562	56,562	56,562
414	DONATED COMMODITIES	281,959	309,471	250,000	312,000	312,000	312,000
415	PARENT SUPPLIES	-	-	5,800	8,000	8,000	8,000
419	FUEL - TRANSPORTATION	2,672	2,989	7,000	3,600	3,600	3,600
420	TEXTBOOKS - NEW	35,683	4,794	1,252,682	973,117	973,117	973,117
421	TEXTBOOKS - TCHR MANUALS	-	3,025	5,125	-	-	-
422	TEXTBOOKS - REPLACEMENT	-	21,207	500	-	-	-
430	LIBRARY BOOKS	-	519	-	-	-	-
433	AUDIO VISUAL	1,140	1,000	-	-	-	-
450	FOOD (FOOD SERV ONLY)	1,118,452	1,182,614	2,410,175	1,138,811	1,138,811	1,138,811
460	NONCONSUM ITEMS	113,000	107,517	926,889	891,664	891,664	891,664
470	COMPUTER SOFTWR	56,230	24,238	529,408	343,071	343,071	343,071
480	COMPUTER HDW	125,985	190,077	2,002,459	1,798,483	1,798,483	1,798,483
499	WAREHOUSE OFFSET	1,013	4,737	1,000	1,000	1,000	1,000
520	BLDG ACQUISITION/IMPRVMT	886,446	3,031,004	11,083,557	8,034,336	8,034,336	8,034,336
530	GROUND IMPROVEMENT	288,577	108,205	-	-	-	-
540	DEPRECIABLE EQUIPMENT	-	19,345	114,788	164,547	164,547	164,547
541	INITIAL ADDTL EQUIP	14,524	30,545	177,000	113,600	113,600	113,600
542	REPLACEMENT EQUIP	26,973	65,908	70,000	51,200	51,200	51,200
640	DUES AND FEES	24,676	23,142	29,176	30,053	30,053	30,053
659	OTHR INS/JUDGEMENTS	7,079	7,710	3,000	-	-	-
690	GRANT INDIRECT CHG	155,835	154,205	628,617	751,110	751,110	751,110
710	TRANSFERS OUT	634,972	624,892	631,100	632,305	632,305	632,305
820	RESERVED FOR NEXT YEAR	1,868,455	2,430,544	-	-	-	-
Summary		14,532,528	17,241,735	38,372,166	29,664,465	29,664,465	29,664,465

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
202	R4500	RESTR REV FED GOV TO STAT	1,488,907	105,191	25,000	2,200,927	2,200,927	2,200,927
202			1,488,907	105,191	25,000	2,200,927	2,200,927	2,200,927

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
202	1140	410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	6,000	6,000	6,000
			Total Function 1140	-	-	-			6,000	6,000	6,000
	1272	111	LIC SALARIES	356,416	3,507	-	0.0	4.2	254,316	254,316	254,316
		112	CLASS SALARIES	461,353	-	-	0.0	17.1	334,129	334,129	334,129
		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	11,461	11,461	11,461
		212	PERS PICKUP 6%	45,680	210	-	0.0	0.0	34,386	34,386	34,386
		216	PERS DISTRICT OPSPR	139,370	932	-	0.0	0.0	125,805	125,805	125,805
		220	SOC SEC ADMIN	59,543	260	-	0.0	0.0	45,016	45,016	45,016
		231	WRKRS COMP	3,822	14	-	0.0	0.0	2,652	2,652	2,652
		232	UNEMPLOY COMP	802	3	-	0.0	0.0	588	588	588
		240	MEDICAL	154,497	790	-	0.0	0.0	91,487	91,487	91,487
		241	VISION	9,268	-64	-	0.0	0.0	9,329	9,329	9,329
		242	DISABILITY	701	6	-	0.0	0.0	609	609	609
		243	DENTAL	30,254	-68	-	0.0	0.0	25,065	25,065	25,065
		247	CHILDCARE	-	-	-	0.0	0.0	221	221	221
		270	POST RETIREMENT MEDICAL	268	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	16,200	4,274	-	0.0	0.0	6,000	6,000	6,000
		342	OUT-DIST TRAVEL	1,200	-	-	0.0	0.0	17,315	17,315	17,315
		343	STUDENT OUT-DIST-TRVL	-	611	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	5,553	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	8,648	722	13,375	0.0	0.0	203,995	203,995	203,995
		421	TEXTBOOKS - TCHR MANUALS	-	3,025	-	0.0	0.0	-	-	-
		422	TEXTBOOKS - REPLACEMENT	-	19,014	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	765	815	-	0.0	0.0	23,435	23,435	23,435
		470	COMPUTER SOFTWR	-	-	-	0.0	0.0	112,000	112,000	112,000
		480	COMPUTER HDW	16,330	54,487	-	0.0	0.0	483,242	483,242	483,242
			Total Function 1272	1,350,815	88,539	13,375			1,781,052	1,781,052	1,781,052

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
202	1285	351	TELEPHONE	-	-	-	0.0	0.0	7,000	7,000	7,000	
	Total Function 1285			-	-	-			7,000	7,000	7,000	
	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	
	2240	111		LIC SALARIES	-	-	-	0.0	1.0	70,690	70,690	70,690
		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	-	2,486	-	0.0	0.0	-	-	-
		210		PERS DISTRICT T1/T2	17	122	-	0.0	0.0	-	-	-
		212		PERS PICKUP 6%	116	149	-	0.0	0.0	4,241	4,241	4,241
		216		PERS DISTRICT OPSPR	410	560	-	0.0	0.0	16,768	16,768	16,768
		220		SOC SEC ADMIN	519	190	-	0.0	0.0	5,408	5,408	5,408
		231		WRKRS COMP	31	11	-	0.0	0.0	287	287	287
		232		UNEMPLOY COMP	6	2	-	0.0	0.0	71	71	71
		240		MEDICAL	-	-	-	0.0	0.0	11,616	11,616	11,616
		241		VISION	-	-	-	0.0	0.0	208	208	208
		242		DISABILITY	-	-	-	0.0	0.0	161	161	161
		243		DENTAL	-	-	-	0.0	0.0	1,057	1,057	1,057
		310		INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	87,315	87,315	87,315
		324		RENTALS	50	-	-	0.0	0.0	-	-	-
		342		OUT-DIST TRAVEL	28,310	7,268	10,000	0.0	0.0	-	-	-
		410		CONSUMABLE SUPPLIES	424	-	-	0.0	0.0	30,440	30,440	30,440
		413		FOOD SUPPLIES	138	-	-	0.0	0.0	-	-	-
	Total Function 2240			36,814	10,787	10,000			228,262	228,262	228,262	
	2520	690		GRANT INDIRECT CHG	48,407	5,607	1,625	0.0	0.0	82,095	82,095	82,095
	Total Function 2520			48,407	5,607	1,625			82,095	82,095	82,095	
	3390	410		CONSUMABLE SUPPLIES	4,229	257	-	0.0	0.0	-	-	-
		413		FOOD SUPPLIES	3,141	-	-	0.0	0.0	27,880	27,880	27,880
	Total Function 3390			7,370	257	-			27,880	27,880	27,880	
	Total Fund 202				1,488,907	105,191	25,000			2,200,927	2,200,927	2,200,927

Revenue Budget

Fund 203

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
203	R4500	RESTR REV FED GOV TO STAT	95,003	-	2,200,927	516,052	516,052	516,052
203			95,003	-	2,200,927	516,052	516,052	516,052

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
203	1140	410	CONSUMABLE SUPPLIES	-	-	6,000	0.0	0.0	-	-	-
		Total Function 1140			-	-	6,000			-	-
	1272	111	LIC SALARIES	3,429	-	440,678	7.0	0.0	-	-	-
		112	CLASS SALARIES	738	-	503,430	20.9	0.0	-	-	-
		122	SUB CLASSIFIED	12	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	24,296	-	39,721	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	828	-	32,233	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,474	-	54,756	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	4,706	-	215,338	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	2,149	-	72,334	0.0	0.0	-	-	-
		231	WRKRS COMP	128	-	4,067	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	26	-	932	0.0	0.0	-	-	-
		240	MEDICAL	823	-	135,612	0.0	0.0	-	-	-
		241	VISION	-	-	12,281	0.0	0.0	-	-	-
		242	DISABILITY	6	-	736	0.0	0.0	-	-	-
		243	DENTAL	62	-	32,449	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	2,925	-	6,000	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	13,172	-	17,315	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	781	-	203,995	0.0	0.0	50,000	50,000	50,000
		460	NONCONSUM ITEMS	-	-	23,435	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	-	-	112,000	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	-	85,066	0.0	0.0	50,000	50,000	50,000
	Total Function 1272			55,554	-	1,992,378			100,000	100,000	100,000
	1285	351	TELEPHONE	-	-	7,000	0.0	0.0	-	-	-
	Total Function 1285			-	-	7,000			-	-	-
	2110	390	OTH GEN PROF TECH SRVS	-	-	68,638	0.0	0.0	-	-	-
	Total Function 2110			-	-	68,638			-	-	-
	2240	137	EXTRA DUTY/HOURLY	7,112	-	6,281	0.0	0.0	100,000	100,000	100,000
		210	PERS DISTRICT T1/T2	936	-	2,010	0.0	0.0	26,600	26,600	26,600
		212	PERS PICKUP 6%	427	-	376	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	803	-	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
203	2240	220	SOC SEC ADMIN	544	-	482	0.0	0.0	-	-	-
		230	OTHER REQ PAYROLL COSTS	-	-	-	0.0	0.0	7,600	7,600	7,600
		231	WRKRS COMP	33	-	26	0.0	0.0	840	840	840
		232	UNEMPLOY COMP	6	-	6	0.0	0.0	100	100	100
		310	INST/PROF/TECH SERVICES	-	-	10,680	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	26,629	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	440	0.0	0.0	50,000	50,000	50,000
		470	COMPUTER SOFTWR	-	-	-	0.0	0.0	50,000	50,000	50,000
		480	COMPUTER HDW	-	-	-	0.0	0.0	139,209	139,209	139,209
	Total Function 2240			36,489	-	20,301			374,349	374,349	374,349
	2520	690	GRANT INDIRECT CHG	2,960	-	82,095	0.0	0.0	41,703	41,703	41,703
	Total Function 2520			2,960	-	82,095			41,703	41,703	41,703
	3390	413	FOOD SUPPLIES	-	-	24,515	0.0	0.0	-	-	-
	Total Function 3390			-	-	24,515			-	-	-
	Total Fund 203				95,003	0	2,200,927			516,052	516,052

Revenue Budget

Fund 204

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
204	R4500	RESTR REV FED GOV TO STAT	-	1,504,596	183,855	-	-	-
204			-	1,504,596	183,855	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
204	1272	111	LIC SALARIES	-	391,741	-	0.0	0.0	-	-	-	
		112	CLASS SALARIES	-	450,727	-	0.0	0.0	-	-	-	
		122	SUB CLASSIFIED	-	1,900	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	-	2,904	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	25,864	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	45,139	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	178,597	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	61,709	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	3,691	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	828	-	0.0	0.0	-	-	-	
		240	MEDICAL	-	135,452	-	0.0	0.0	-	-	-	
		241	VISION	-	9,941	-	0.0	0.0	-	-	-	
		242	DISABILITY	-	734	-	0.0	0.0	-	-	-	
		243	DENTAL	-	30,065	-	0.0	0.0	-	-	-	
		343	STUDENT OUT-DIST-TRVL	-	198	-	0.0	0.0	-	-	-	
		390	OTH GEN PROF TECH SRVS	-	2,761	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	11,441	1,237	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	-	733	-	0.0	0.0	-	-	-	
	460	NONCONSUM ITEMS	-	1,760	-	0.0	0.0	-	-	-		
	470	COMPUTER SOFTWR	-	-	167,181	0.0	0.0	-	-	-		
	480	COMPUTER HDW	-	19,214	-	0.0	0.0	-	-	-		
				Total Function 1272	-	1,375,401	168,418			-	-	-
		2110	390	OTH GEN PROF TECH SRVS	-	45,500	-	0.0	0.0	-	-	-
			410	CONSUMABLE SUPPLIES	-	249	-	0.0	0.0	-	-	-
				Total Function 2110	-	45,749	-			-	-	-
		2240	121	SUB LICENSED	-	7,705	-	0.0	0.0	-	-	-
			137	EXTRA DUTY/HOURLY	-	2,283	-	0.0	0.0	-	-	-
			210	PERS DISTRICT T1/T2	-	307	-	0.0	0.0	-	-	-
	212		PERS PICKUP 6%	-	353	-	0.0	0.0	-	-	-	
	216		PERS DISTRICT OPSPR	-	1,411	-	0.0	0.0	-	-	-	
	220		SOC SEC ADMIN	-	759	-	0.0	0.0	-	-	-	

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
204	2240	231	WRKRS COMP	-	43	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	10	-	0.0	0.0	-	-	-	
		312	INST PRGM IMPROV SERV	-	510	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	21,125	8,579	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	588	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	-	1,215	-	0.0	0.0	-	-	-	
	Total Function 2240				-	36,310	8,579			-	-	-
	2520	690	GRANT INDIRECT CHG	-	43,147	6,858	0.0	0.0	-	-	-	
	Total Function 2520				-	43,147	6,858			-	-	-
	3390	410	CONSUMABLE SUPPLIES	-	2,484	-	0.0	0.0	-	-	-	
			413	FOOD SUPPLIES	-	1,505	-	0.0	0.0	-	-	-
		Total Function 3390				-	3,989	-			-	-
	Total Fund 204				0	1,504,596	183,855			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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. In 2021, subareas are now being used to consolidate funds into one fund number in preparation of a new financial software system.

Revenue Budget

Fund 205

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
205	R4500	RESTR REV FED GOV TO STAT	34,660	98,301	305,108	66,000	66,000	66,000
205			34,660	98,301	305,108	66,000	66,000	66,000

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22		
205	2240	111	LIC SALARIES	-	-	20,400	0.0	0.0	-	-	-		
		121	SUB LICENSED	-	1,997	-	0.0	0.0	-	-	-		
		137	EXTRA DUTY/HOURLY	1,072	37,089	4,500	0.0	0.0	30,000	30,000	30,000		
		210	PERS DISTRICT T1/T2	117	316	1,441	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	64	851	1,494	0.0	0.0	1,800	1,800	1,800		
		216	PERS DISTRICT OPSPR	141	3,507	4,852	0.0	0.0	7,974	7,974	7,974		
		220	SOC SEC ADMIN	80	2,963	1,912	0.0	0.0	2,304	2,304	2,304		
		231	WRKRS COMP	5	164	124	0.0	0.0	123	123	123		
		232	UNEMPLOY COMP	1	39	65	0.0	0.0	30	30	30		
		310	INST/PROF/TECH SERVICES	2,650	11,245	20,000	0.0	0.0	16,000	16,000	16,000		
		312	INST PRGM IMPROV SERV	-	1,155	-	0.0	0.0	-	-	-		
		342	OUT-DIST TRAVEL	29,344	31,777	207,740	0.0	0.0	-	-	-		
		390	OTH GEN PROF TECH SRVS	-	-	31,200	0.0	0.0	4,446	4,446	4,446		
		410	CONSUMABLE SUPPLIES	-	603	-	0.0	0.0	-	-	-		
		413	FOOD SUPPLIES	43	3,171	-	0.0	0.0	-	-	-		
		Total Function 2240				33,517	94,877	293,727			62,676	62,676	62,676
			2520	690	GRANT INDIRECT CHG	1,144	3,424	11,381	0.0	0.0	3,324	3,324	3,324
Total Function 2520				1,144	3,424	11,381			3,324	3,324	3,324		
Total Fund 205				34,660	98,301	305,108			66,000	66,000	66,000		

Revenue Budget

Fund 206

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
206	R4500	RESTR REV FED GOV TO STAT	30,000	129,551	83,000	-	-	-
206			30,000	129,551	83,000	-	-	-

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
206	2211	324	RENTALS	-	60	-	0.0	0.0	-	-	-
			Total Function 2211	-	60	-			-	-	-
	2240	121	SUB LICENSED	-	28,956	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	17,158	9,323	6,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	117	3,056	1,596	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	553	1,343	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,923	4,840	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	1,276	2,897	456	0.0	0.0	-	-	-
		231	WRKRS COMP	76	163	50	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	17	37	6	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	5,107	54,419	50,000	0.0	0.0	-	-	-
		312	INST PRGM IMPROV SERV	-	348	-	0.0	0.0	-	-	-
		324	RENTALS	1,070	-	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	429	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	1,781	6,952	-	0.0	0.0	-	-	-
		370	TUITION	-	1,155	22,510	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	6,109	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	1,670	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	3,045	-	0.0	0.0	-	-	-
			Total Function 2240	29,079	124,742	80,618			-	-	-
	2520	690	GRANT INDIRECT CHG	921	4,750	2,382	0.0	0.0	-	-	-
			Total Function 2520	921	4,750	2,382			-	-	-
Total Fund 206				30,000	129,551	83,000			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 Budget

207 Department of Human Services (DHS) Tutoring

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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
207	R3299	RESTR GRANTS OTHER	-	4,780	10,696	8,446	8,446	8,446

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
207	R5400	RESOURCES BEG FUND BAL	-260	-	-	-	-	-
207			-260	4,780	10,696	8,446	8,446	8,446

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
207	1111	137	EXTRA DUTY/HOURLY	-	3,304	7,321	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	619	2,345	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	198	439	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	364	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	251	554	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	14	30	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	3	7	0.0	0.0	-	-	-	
		Total Function 1111				-	4,754	10,696			-	-
	2211	137	EXTRA DUTY/HOURLY	-184	-	-	0.0	0.0	6,000	6,000	6,000	
		210	PERS DISTRICT T1/T2	-50	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-11	-	-	0.0	0.0	360	360	360	
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	1,595	1,595	1,595	
		220	SOC SEC ADMIN	-14	-	-	0.0	0.0	461	461	461	
		231	WRKRS COMP	-1	-	-	0.0	0.0	25	25	25	
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	6	6	6	
		Total Function 2211				-260	-	-		8,446	8,446	8,446
	2520	690	GRANT INDIRECT CHG	-	26	-	0.0	0.0	-	-	-	
	Total Function 2520				-	26	-		-	-	-	
	Total Fund 207				-260	4,780	10,696			8,446	8,446	8,446

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
208	R4500	RESTR REV FED GOV TO STAT	39,164	-	86,000	21,710	21,710	21,710
208			39,164	-	86,000	21,710	21,710	21,710

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
208	1291	137	EXTRA DUTY/HOURLY	107	-	196	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	8	-	15	0.0	0.0	-	-	-	
		231	WRKRS COMP	1	-	1	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	0	-	0	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	294	-	-	0.0	0.0	-	-	-	
	Total Function 1291				410	-	212			-	-	-
	1293	137	EXTRA DUTY/HOURLY	11,259	-	17,180	0.0	0.0	15,000	15,000	15,000	
		210	PERS DISTRICT T1/T2	643	-	865	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	675	-	13,539	0.0	0.0	900	900	900	
		216	PERS DISTRICT OPSPR	1,943	-	5,894	0.0	0.0	3,987	3,987	3,987	
		220	SOC SEC ADMIN	816	-	37,781	0.0	0.0	1,152	1,152	1,152	
		231	WRKRS COMP	50	-	537	0.0	0.0	61	61	61	
		232	UNEMPLOY COMP	11	-	5,025	0.0	0.0	15	15	15	
		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	-	275	0.0	0.0	595	595	595	
		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			21,710	21,710	21,710
	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 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
208	3390	310	INST/PROF/TECH SERVICES	-	-	1,433	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	56	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	898	-	3,260	0.0	0.0	-	-	-
	Total Function 3390			953	-	4,693			-	-	-
Total Fund 208			39,164	0	86,000			21,710	21,710	21,710	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
209	R4500	RESTR REV FED GOV TO STAT	72,811	136,057	167,132	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
209	R5400	RESOURCES BEG FUND BAL	-201	-	-	-	-	-
209			72,611	136,057	167,132	-	-	-

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
209	1293	341	IN-DIST TRAVEL	-	19,567	25,000	0.0	0.0	-	-	-
		Total Function 1293			-	19,567	25,000			-	-
	1460	119	SUMMER EMPLOYEES	50,911	76,309	80,000	0.0	0.0	-	-	-
		121	SUB LICENSED	284	-	-	0.0	0.0	-	-	-
		136	EXTRA BUS TRIPS	304	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	5,174	6,601	5,920	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2,737	4,482	4,720	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	5,816	14,379	12,400	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	3,940	5,829	6,080	0.0	0.0	-	-	-
		231	WRKRS COMP	248	333	352	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	43	70	72	0.0	0.0	-	-	-
		353	POSTAGE	-	500	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	3,012	292	15,000	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	193	-	9,816	0.0	0.0	-	-	-
		640	DUES AND FEES	150	-	-	0.0	0.0	-	-	-
	Total Function 1460			72,811	108,797	134,360			-	-	-
	2550	119	SUMMER EMPLOYEES	-	5,463	6,000	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	328	354	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	1,452	930	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	418	456	0.0	0.0	-	-	-
		231	WRKRS COMP	-	26	26	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	5	5	0.0	0.0	-	-	-
	Total Function 2550			-	7,692	7,772			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	-201	-	-	0.0	0.0	-	-	-
	Total Function 7000			-201	-	-			-	-	-
	Total Fund 209			72,611	136,057	167,132			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 Budget

210 Comprehensive Distance Learning (History Only)

Fund Description:

Funds are for implementing a successful CDL program as a local education agency. Funds to be used for access and connectivity, student and teacher devices, digital content and curriculum, learning management systems and professional learning for educators.

Special Notes:

Revenue Budget

Fund 210

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
210	R4500	RESTR REV FED GOV TO STAT	-	-	386,026	-	-	-
210			-	-	386,026	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
210	2520	690	GRANT INDIRECT CHG	-	-	10,500	0.0	0.0	-	-	-
	Total Function 2520			-	-	10,500			-	-	-
	2660	480	COMPUTER HDW	-	-	375,527	0.0	0.0	-	-	-
	Total Function 2660			-	-	375,527			-	-	-
Total Fund 210				0	0	386,026			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
211	R4500	RESTR REV FED GOV TO STAT	-	20,977	-	86,000	86,000	86,000
211			-	20,977	-	86,000	86,000	86,000

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22		
211	1293	137	EXTRA DUTY/HOURLY	-	12,519	-	0.0	0.0	38,375	38,375	38,375		
		210	PERS DISTRICT T1/T2	-	1,236	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	751	-	0.0	0.0	2,303	2,303	2,303		
		216	PERS DISTRICT OPSPR	-	2,302	-	0.0	0.0	10,201	10,201	10,201		
		220	SOC SEC ADMIN	-	936	-	0.0	0.0	2,948	2,948	2,948		
		231	WRKRS COMP	-	52	-	0.0	0.0	157	157	157		
		232	UNEMPLOY COMP	-	12	-	0.0	0.0	38	38	38		
		310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	1,000	1,000	1,000		
		341	IN-DIST TRAVEL	-	-	-	0.0	0.0	1,000	1,000	1,000		
		410	CONSUMABLE SUPPLIES	-	782	-	0.0	0.0	1,500	1,500	1,500		
		413	FOOD SUPPLIES	-	1,077	-	0.0	0.0	8,500	8,500	8,500		
		470	COMPUTER SOFTWR	-	-	-	0.0	0.0	19,978	19,978	19,978		
		Total Function 1293				-	19,667	-			86,000	86,000	86,000
		3390		310	INST/PROF/TECH SERVICES	-	400	-	0.0	0.0	-	-	-
413	FOOD SUPPLIES			-	910	-	0.0	0.0	-	-	-		
Total Function 3390				-	1,310	-			-	-	-		
Total Fund 211				0	20,977	0			86,000	86,000	86,000		

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
212	R4500	RESTR REV FED GOV TO STAT	4,161	1,290,336	9,394	1,324,427	1,324,427	1,324,427
212			4,161	1,290,336	9,394	1,324,427	1,324,427	1,324,427

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
212	1229	480	COMPUTER HDW	-	5,792	-	0.0	0.0	-	-	-
		Total Function 1229			-	5,792	-			-	-
	1250	111	LIC SALARIES	-	691,379	-	0.0	11.0	734,348	734,348	734,348
		121	SUB LICENSED	-	23	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	125	6,290	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	88,511	1,915	0.0	0.0	78,188	78,188	78,188
		212	PERS PICKUP 6%	-	39,496	377	0.0	0.0	44,061	44,061	44,061
		216	PERS DISTRICT OPSPR	-	101,518	-	0.0	0.0	105,062	105,062	105,062
		220	SOC SEC ADMIN	-	50,793	483	0.0	0.0	56,178	56,178	56,178
		231	WRKRS COMP	-	2,838	53	0.0	0.0	2,994	2,994	2,994
		232	UNEMPLOY COMP	-	623	6	0.0	0.0	734	734	734
		240	MEDICAL	-	121,412	-	0.0	0.0	109,128	109,128	109,128
		241	VISION	-	5,322	-	0.0	0.0	4,918	4,918	4,918
		242	DISABILITY	-	1,263	-	0.0	0.0	1,631	1,631	1,631
		243	DENTAL	-	14,991	-	0.0	0.0	15,354	15,354	15,354
		480	COMPUTER HDW	3,775	-	-	0.0	0.0	-	-	-
		Total Function 1250			3,775	1,118,296	9,124			1,152,597	1,152,597
	2190	111	LIC SALARIES	-	75,932	-	0.0	10.0	79,398	79,398	79,398
		210	PERS DISTRICT T1/T2	-	1,116	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	4,603	-	0.0	0.0	4,764	4,764	4,764
		216	PERS DISTRICT OPSPR	-	19,467	-	0.0	0.0	18,833	18,833	18,833
		220	SOC SEC ADMIN	-	5,698	-	0.0	0.0	6,074	6,074	6,074
		231	WRKRS COMP	-	312	-	0.0	0.0	321	321	321
		232	UNEMPLOY COMP	-	76	-	0.0	0.0	79	79	79
		240	MEDICAL	-	19,097	-	0.0	0.0	10,271	10,271	10,271
		241	VISION	-	559	-	0.0	0.0	889	889	889
		242	DISABILITY	-	104	-	0.0	0.0	186	186	186
243		DENTAL	-	1,729	-	0.0	0.0	1,614	1,614	1,614	
244		HEALTH SAVINGS PLAN	-	40	-	0.0	0.0	-	-	-	
290	OTHER BENEFIT COSTS	-	513	-	0.0	0.0	-	-	-		

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
212	2190	342	OUT-DIST TRAVEL	175	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	211	-	-	0.0	0.0	-	-	-
	Total Function 2190			386	129,245	-			122,429	122,429	122,429
	2520	690	GRANT INDIRECT CHG	-	37,003	270	0.0	0.0	49,401	49,401	49,401
			Total Function 2520			-	37,003	270			49,401
Total Fund 212				4,161	1,290,336	9,394			1,324,427	1,324,427	1,324,427

Revenue Budget

Fund 213

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
213	R4500	RESTR REV FED GOV TO STAT	32,948	1,422	1,277,081	74,630	74,630	74,630
213			32,948	1,422	1,277,081	74,630	74,630	74,630

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
213	1229	121	SUB LICENSED	-	94	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	7	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	0	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	0	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	12,882	-5,792	-	0.0	0.0	-	-	-	
	Total Function 1229				12,882	-5,690	-			-	-	-
	1250	111	LIC SALARIES		-	3,783	705,128	10.5	0.0	-	-	-
		135	STIPEND-SPECIAL ED		1,630	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY		-	-	-	0.0	0.0	37,355	37,355	37,355
		210	PERS DISTRICT T1/T2		-	-	87,513	0.0	0.0	-	-	-
		212	PERS PICKUP 6%		98	227	42,308	0.0	0.0	2,241	2,241	2,241
		216	PERS DISTRICT OPSPR		356	1,005	112,094	0.0	0.0	9,929	9,929	9,929
		220	SOC SEC ADMIN		125	293	53,942	0.0	0.0	2,869	2,869	2,869
		231	WRKRS COMP		8	16	2,874	0.0	0.0	153	153	153
		232	UNEMPLOY COMP		2	4	705	0.0	0.0	37	37	37
		240	MEDICAL		-	1,382	108,423	0.0	0.0	10,686	10,686	10,686
		241	VISION		-	68	5,085	0.0	0.0	484	484	484
		242	DISABILITY		-	18	1,205	0.0	0.0	151	151	151
		243	DENTAL		-	212	12,571	0.0	0.0	-	-	-
		480	COMPUTER HDW		11,443	-	-	0.0	0.0	-	-	-
		Total Function 1250				13,661	7,007	1,131,849			63,906	63,906
	2150	480	COMPUTER HDW		1,925	-	-	0.0	0.0	-	-	-
	Total Function 2150				1,925	-	-			-	-	-
	2190	111	LIC SALARIES		-	-	58,098	1.0	0.0	-	-	-
		212	PERS PICKUP 6%		-	-	3,522	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR		-	-	15,780	0.0	0.0	-	-	-
		220	SOC SEC ADMIN		-	-	4,485	0.0	0.0	-	-	-
		231	WRKRS COMP		-	-	252	0.0	0.0	-	-	-
		232	UNEMPLOY COMP		-	-	59	0.0	0.0	-	-	-
		240	MEDICAL		-	-	14,184	0.0	0.0	-	-	-
	241	VISION		-	-	520	0.0	0.0	-	-	-	

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
213	2190	242	DISABILITY	-	-	96	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	-	-	600	0.0	0.0	-	-	-
		480	COMPUTER HDW	3,516	-	-	0.0	0.0	-	-	-
	Total Function 2190			3,516	-	97,597			-	-	-
	2520	690	GRANT INDIRECT CHG	965	105	47,635	0.0	0.0	10,724	10,724	10,724
			Total Function 2520	965	105	47,635			10,724	10,724	10,724
	Total Fund 213			32,948	1,422	1,277,081			74,630	74,630	74,630

Revenue Budget

Fund 214

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
214	R4500	RESTR REV FED GOV TO STAT	1,261,308	11,591	-	-	-	-
214			1,261,308	11,591	-	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
214	1229	342	OUT-DIST TRAVEL	-	300	-	0.0	0.0	-	-	-	
		Total Function 1229			-	300	-			-	-	-
	1250	111	LIC SALARIES	449,031	117	-	0.0	0.0	-	-	-	
		121	SUB LICENSED	-586	399	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	-	59	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	57,501	8	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	26,982	5	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	52,114	16	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	33,371	44	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	1,951	2	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	394	1	-	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	-	-	-	
		342	OUT-DIST TRAVEL	-	7,853	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	267	-	0.0	0.0	-	-	-	
	Total Function 1250			713,431	8,770	-			-	-	-	
	2190	111	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	-	-	-		

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
214	2190	243	DENTAL	8,389	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	670	-	0.0	0.0	-	-	-
	Total Function 2190			505,813	670	-			-	-	-
	2520	690	GRANT INDIRECT CHG	42,064	1,851	-	0.0	0.0	-	-	-
	Total Function 2520			42,064	1,851	-			-	-	-
Total Fund 214			1,261,308	11,591	0			0	0	0	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

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 216

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
216	R4500	RESTR REV FED GOV TO STAT	5,909	-	-	-	-	-
216			5,909	-	-	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
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				5,909	0	0			0	0	0	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
217	R4500	RESTR REV FED GOV TO STAT	-	1,099	-	1,099	1,099	1,099
217			-	1,099	-	1,099	1,099	1,099

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
217	1229	111	LIC SALARIES	-	1,067	-	0.0	0.0	-	-	-
	Total Function 1229			-	1,067	-			-	-	-
	1250	310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	1,058	1,058	1,058
	Total Function 1250			-	-	-			1,058	1,058	1,058
	2520	690	GRANT INDIRECT CHG	-	32	-	0.0	0.0	41	41	41
	Total Function 2520			-	32	-			41	41	41
	Total Fund 217			0	1,099	0			1,099	1,099	1,099

Revenue Budget

Fund 218

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
218	R4500	RESTR REV FED GOV TO STAT	1,099	-	1,099	-	-	-
218			1,099	-	1,099	-	-	-

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
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	-	-	1,067	0.0	0.0	-	-	-
		Total Function 1250		1,061	-	1,067			-	-	-
	2520	690	GRANT INDIRECT CHG	38	-	32	0.0	0.0	-	-	-
		Total Function 2520		38	-	32			-	-	-
	Total Fund 218			1,099	0	1,099			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
219	R4500	RESTR REV FED GOV TO STAT	-	12,731	-	-	-	-
219			-	12,731	-	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
219	1250	137	EXTRA DUTY/HOURLY	-	8,652	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	678	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	519	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	1,737	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	662	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	36	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	8	-	0.0	0.0	-	-	-
	Total Function 1250			-	12,292	-			-	-	-
	2520	690	GRANT INDIRECT CHG	-	439	-	0.0	0.0	-	-	-
	Total Function 2520			-	439	-			-	-	-
Total Fund 219				0	12,731	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
220	R4500	RESTR REV FED GOV TO STAT	30,433	3,646	-	44,931	44,931	44,931
220			30,433	3,646	-	44,931	44,931	44,931

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
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	342	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	108	-	-	0.0	0.0	150	150	150
		470	COMPUTER SOFTWR	2,536	-	-	0.0	0.0	3,125	3,125	3,125
		480	COMPUTER HDW	-	1,110	-	0.0	0.0	2,388	2,388	2,388
		Total Function 1291				8,234	1,452	-			5,663
1460	410	410	CONSUMABLE SUPPLIES	-	1,204	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	348	-	0.0	0.0	-	-	-
Total Function 1460				-	1,552	-			-	-	-
2240	121	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	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	27,000	27,000	27,000
		316	DATA PROCESSING	7,300	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	7,764	-	-	0.0	0.0	7,600	7,600	7,600
410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	1,600	1,600	1,600		

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
220	2240	413	FOOD SUPPLIES	551	138	-	0.0	0.0	689	689	689	
		640	DUES AND FEES	60	-	-	0.0	0.0	703	703	703	
	Total Function 2240			21,361	138	-			37,592	37,592	37,592	
	2520	690	GRANT INDIRECT CHG	597	85	-	0.0	0.0	1,676	1,676	1,676	
	Total Function 2520			597	85	-			1,676	1,676	1,676	
	3390	410	CONSUMABLE SUPPLIES	3	-	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	237	419	-	0.0	0.0	-	-	-	
	Total Function 3390			241	419	-			-	-	-	
	Total Fund 220				30,433	3,646	0			44,931	44,931	44,931

Revenue Budget

Fund 221

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
221	R4500	RESTR REV FED GOV TO STAT	2,295	31,485	11,963	-	-	-
221			2,295	31,485	11,963	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
221	1291	342	OUT-DIST TRAVEL	-	141	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	538	-	0.0	0.0	-	-	-	
		420	TEXTBOOKS - NEW	-	15	-	0.0	0.0	-	-	-	
		470	COMPUTER SOFTWR	-	11,786	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-	1,175	-	0.0	0.0	-	-	-	
		Total Function 1291			-	13,655	-			-	-	-
	1460	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	-	-	-	-
		410	CONSUMABLE SUPPLIES	1,362	-	-	0.0	0.0	-	-	-	-
		Total Function 1460			2,277	-	-			-	-	-
	2190	342	OUT-DIST TRAVEL	-	2,442	-	0.0	0.0	-	-	-	-
		Total Function 2190			-	2,442	-			-	-	-
	2240	121	SUB LICENSED	-	6,483	-	0.0	0.0	-	-	-	-
		137	EXTRA DUTY/HOURLY	-	4,626	-	0.0	0.0	-	-	-	-
		210	PERS DISTRICT T1/T2	-	809	-	0.0	0.0	-	-	-	-
		212	PERS PICKUP 6%	-	160	-	0.0	0.0	-	-	-	-
		216	PERS DISTRICT OPSPR	-	683	-	0.0	0.0	-	-	-	-
		220	SOC SEC ADMIN	-	850	-	0.0	0.0	-	-	-	-
		231	WRKRS COMP	-	47	-	0.0	0.0	-	-	-	-
		232	UNEMPLOY COMP	-	11	-	0.0	0.0	-	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	4,112	0.0	0.0	-	-	-	-
		342	OUT-DIST TRAVEL	-	320	7,613	0.0	0.0	-	-	-	-
		413	FOOD SUPPLIES	-	217	-	0.0	0.0	-	-	-	-
	470	COMPUTER SOFTWR	-	120	-	0.0	0.0	-	-	-	-	
	Total Function 2240			-	14,327	11,724			-	-	-	

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
221	2520	690	GRANT INDIRECT CHG	18	629	239	0.0	0.0	-	-	-
			Total Function 2520	18	629	239			-	-	-
	3390	413	FOOD SUPPLIES	-	431	-	0.0	0.0	-	-	-
			Total Function 3390	-	431	-			-	-	-
Total Fund 221				2,295	31,485	11,963			0	0	0

Revenue Budget

Fund 222

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
222	R4500	RESTR REV FED GOV TO STAT	6,594	-	44,931	30,349	30,349	30,349
222			6,594	-	44,931	30,349	30,349	30,349

**Functions by Account Code
Budget 2021-2022**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
222	1291	119	SUMMER EMPLOYEES	-	-	6,250	0.0	0.0	6,250	6,250	6,250	
		210	PERS DISTRICT T1/T2	-	-	1,661	0.0	0.0	1,661	1,661	1,661	
		220	SOC SEC ADMIN	-	-	478	0.0	0.0	478	478	478	
		231	WRKRS COMP	-	-	53	0.0	0.0	53	53	53	
		232	UNEMPLOY COMP	-	-	6	0.0	0.0	6	6	6	
		410	CONSUMABLE SUPPLIES	483	-	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	-	188	0.0	0.0	250	250	250	
		470	COMPUTER SOFTWR	-	-	5,208	0.0	0.0	-	-	-	
	Total Function 1291				483	-	13,844			8,698	8,698	8,698
	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	310	INST/PROF/TECH SERVICES	-	-	9,125	0.0	0.0	5,125	5,125	5,125	
		311	INSTRUCTION SERVICES	-	-	8,448	0.0	0.0	5,430	5,430	5,430	
		342	OUT-DIST TRAVEL	-	-	9,500	0.0	0.0	7,500	7,500	7,500	
		410	CONSUMABLE SUPPLIES	-	-	1,600	0.0	0.0	1,600	1,600	1,600	
		413	FOOD SUPPLIES	-	-	689	0.0	0.0	700	700	700	
		640	DUES AND FEES	-	-	826	0.0	0.0	850	850	850	
	Total Function 2240				-	-	30,188			21,205	21,205	21,205
	2520	690	GRANT INDIRECT CHG	137	-	899	0.0	0.0	446	446	446	
	Total Function 2520				137	-	899			446	446	446
	Total Fund 222				6,594	0	44,931			30,349	30,349	30,349

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
223	R4500	RESTR REV FED GOV TO STAT	-	-	1,384,617	600,000	600,000	600,000
223			-	-	1,384,617	600,000	600,000	600,000

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
223	1111	351	TELEPHONE	-	-	-	0.0	0.0	4,965	4,965	4,965
	Total Function 1111			-	-	-			4,965	4,965	4,965
	1121	351	TELEPHONE	-	-	-	0.0	0.0	613	613	613
	Total Function 1121			-	-	-			613	613	613
	1131	351	TELEPHONE	-	-	-	0.0	0.0	27,837	27,837	27,837
	Total Function 1131			-	-	-			27,837	27,837	27,837
	1285	470	COMPUTER SOFTWR	-	-	23,500	0.0	0.0	28,000	28,000	28,000
	Total Function 1285			-	-	23,500			28,000	28,000	28,000
	2520	690	GRANT INDIRECT CHG	-	-	39,738	0.0	0.0	-	-	-
	Total Function 2520			-	-	39,738			-	-	-
	2542	351	TELEPHONE	-	-	-	0.0	0.0	660	660	660
	Total Function 2542			-	-	-			660	660	660
	2544	460	NONCONSUM ITEMS	-	-	42,462	0.0	0.0	-	-	-
	Total Function 2544			-	-	42,462			-	-	-
	2660	410	CONSUMABLE SUPPLIES	-	-	417	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	12,000	0.0	0.0	8,000	8,000	8,000
		470	COMPUTER SOFTWR	-	-	85,000	0.0	0.0	40,000	40,000	40,000
		480	COMPUTER HDW	-	-	1,176,500	0.0	0.0	258,925	258,925	258,925
		542	REPLACEMENT EQUIP	-	-	5,000	0.0	0.0	-	-	-
	Total Function 2660			-	-	1,278,917			306,925	306,925	306,925
	4150	383	ARCH/ENG SERVICES	-	-	-	0.0	0.0	63,000	63,000	63,000
		520	BLDG ACQUISITION/IMPRVMT	-	-	-	0.0	0.0	168,000	168,000	168,000
	Total Function 4150			-	-	-			231,000	231,000	231,000
Total Fund 223				0	0	1,384,617			600,000	600,000	600,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
224	R3990	MISC STATE FUNDS	109,361	5,103	257,755	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
224	R4500	RESTR REV FED GOV TO STAT	-	-	0	160,000	160,000	160,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
224	R5400	RESOURCES BEG FUND BAL	0	-	-	-	-	-
224			109,361	5,103	257,755	160,000	160,000	160,000

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
224	1111	341	IN-DIST TRAVEL	245	-	345	0.0	0.0	-	-	-	
		343	STUDENT OUT-DIST-TRVL	400	-	563	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	12,356	4,657	27,944	0.0	0.0	18,219	18,219	18,219	
		413	FOOD SUPPLIES	5,908	-	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	-	13,875	0.0	0.0	6,950	6,950	6,950	
			Total Function 1111		26,067	4,657	54,162			36,604	36,604	36,604
		1121	410	CONSUMABLE SUPPLIES	-	-	4,259	0.0	0.0	-	-	-
	413		FOOD SUPPLIES	-	-	272	0.0	0.0	-	-	-	
			Total Function 1121		-	-	4,531			-	-	-
		1131	137	EXTRA DUTY/HOURLY	-	-	555	0.0	0.0	-	-	-
	212		PERS PICKUP 6%	-	-	33	0.0	0.0	-	-	-	
	216		PERS DISTRICT OPSPR	-	-	121	0.0	0.0	-	-	-	
	220		SOC SEC ADMIN	-	-	42	0.0	0.0	-	-	-	
	231		WRKRS COMP	-	-	2	0.0	0.0	-	-	-	
	232		UNEMPLOY COMP	-	-	1	0.0	0.0	-	-	-	
	410		CONSUMABLE SUPPLIES	6,433	300	22,132	0.0	0.0	10,654	10,654	10,654	
	413		FOOD SUPPLIES	2,098	-	3,996	0.0	0.0	5,000	5,000	5,000	
	460		NONCONSUM ITEMS	1,845	-	2,939	0.0	0.0	5,000	5,000	5,000	
	480		COMPUTER HDW	-	-	6,924	0.0	0.0	-	-	-	
	640	DUES AND FEES	61	-	-	0.0	0.0	-	-	-		
			Total Function 1131		10,437	300	36,745			20,654	20,654	20,654
		1285	351	TELEPHONE	-	-	19,000	0.0	0.0	-	-	-
	480		COMPUTER HDW	-	-	11,580	0.0	0.0	-	-	-	
			Total Function 1285		-	-	30,580			-	-	-
		2110	111	LIC SALARIES	36,491	-	-	0.0	0.0	-	-	-
	112		CLASS SALARIES	-	-	29,975	0.0	0.9	34,300	34,300	34,300	
	137		EXTRA DUTY/HOURLY	-	-	185	0.0	0.0	-	-	-	
	212		PERS PICKUP 6%	2,190	-	730	0.0	0.0	2,058	2,058	2,058	
	216		PERS DISTRICT OPSPR	7,981	-	3,227	0.0	0.0	8,136	8,136	8,136	
	220		SOC SEC ADMIN	2,792	-	2,307	0.0	0.0	2,624	2,624	2,624	

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
224	2110	231	WRKRS COMP	151	-	130	0.0	0.0	147	147	147
		232	UNEMPLOY COMP	36	-	30	0.0	0.0	34	34	34
	Total Function 2110			49,640	-	36,585			47,299	47,299	47,299
	2211	322	REPAIR & MAINT SERVICE	308	-	433	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	63	-	89	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	493	-	692	0.0	0.0	-	-	-
		351	TELEPHONE	194	-	273	0.0	0.0	273	273	273
	Total Function 2211			1,058	-	1,487			273	273	273
	2240	137	EXTRA DUTY/HOURLY	-	-	185	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	11	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	40	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	14	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	1	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	9,000	-	36,022	0.0	0.0	33,390	33,390	33,390
		342	OUT-DIST TRAVEL	9,740	-	18,215	0.0	0.0	14,056	14,056	14,056
		410	CONSUMABLE SUPPLIES	-	-	1,756	0.0	0.0	1,756	1,756	1,756
	413	FOOD SUPPLIES	297	-	-	0.0	0.0	-	-	-	
	Total Function 2240			19,037	-	56,244			49,202	49,202	49,202
	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	3,004	146	5,922	0.0	0.0	5,968	5,968	5,968
	Total Function 2520			3,004	146	5,922			5,968	5,968	5,968
	2528	410	CONSUMABLE SUPPLIES	-	-	7,000	0.0	0.0	-	-	-
	Total Function 2528			-	-	7,000			-	-	-
	2542	322	REPAIR & MAINT SERVICE	-	-	2,500	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	-	-	22,000	0.0	0.0	-	-	-
Total Function 2542			-	-	24,500			-	-	-	
Total Fund 224				109,361	5,103	257,755			160,000	160,000	160,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
225	R3299	RESTR GRANTS OTHER	95,624	-	-	-	-	-
225			95,624	-	-	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
225	1229	112	CLASS SALARIES	48,211	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2,893	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	10,544	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	3,604	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	218	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	47	-	-	0.0	0.0	-	-	-
		240	MEDICAL	16,735	-	-	0.0	0.0	-	-	-
		243	DENTAL	1,289	-	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	1,023	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	1,536	-	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	9,524	-	-	0.0	0.0	-	-	-
Total Function 1229				95,624	-	-			-	-	-
Total Fund 225				95,624	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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 227

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
227	R4500	RESTR REV FED GOV TO STAT	33,236	122,406	-	123,852	123,852	123,852
227			33,236	122,406	-	123,852	123,852	123,852

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22		
227	2240	121	SUB LICENSED	180	-	-	0.0	0.0	-	-	-		
		137	EXTRA DUTY/HOURLY	-	68,472	-	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	-	4,861	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	3,312	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	-	10,640	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	14	5,202	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	1	287	-	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	0	61	-	0.0	0.0	-	-	-		
		310	INST/PROF/TECH SERVICES	11,901	13,991	-	0.0	0.0	50,000	50,000	50,000		
		311	INSTRUCTION SERVICES	-	-	-	0.0	0.0	25,000	25,000	25,000		
		318	PROF & IMPR NON-INSTR	-	13,124	-	0.0	0.0	-	-	-		
		342	OUT-DIST TRAVEL	20,703	-	-	0.0	0.0	15,000	15,000	15,000		
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	1,500	1,500	1,500		
		470	COMPUTER SOFTWR	-	-	-	0.0	0.0	10,000	10,000	10,000		
		480	COMPUTER HDW	-	-	-	0.0	0.0	17,732	17,732	17,732		
		Total Function 2240				32,799	119,950	-			119,232	119,232	119,232
			2520	690	GRANT INDIRECT CHG	436	2,456	-	0.0	0.0	4,620	4,620	4,620
Total Function 2520				436	2,456	-			4,620	4,620	4,620		
Total Fund 227				33,236	122,406	0			123,852	123,852	123,852		

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
228	R3990	MISC STATE FUNDS	21,906	15,600	-	-	-	-
228			21,906	15,600	-	-	-	-

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
228	1140	130	OVERTIME SALARY	1,630	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	2,603	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	232	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	254	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	739	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	318	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	19	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	4	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	12,775	15,600	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	3,331	-	-	0.0	0.0	-	-	-
			Total Function 1140	21,906	15,600	-			-	-	-
Total Fund 228				21,906	15,600	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
229	R4500	RESTR REV FED GOV TO STAT	-	39,285	165,120	77,529	77,529	77,529
229			-	39,285	165,120	77,529	77,529	77,529

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
229	1111	480	COMPUTER HDW	-	2,499	40,442	0.0	0.0	-	-	-	
	Total Function 1111			-	2,499	40,442			-	-	-	
	1140	410	CONSUMABLE SUPPLIES	-	10,699	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	-	3,301	-	0.0	0.0	-	-	-	
		433	AUDIO VISUAL	-	1,000	-	0.0	0.0	-	-	-	
	Total Function 1140			-	15,000	-			-	-	-	
	2190	310	INST/PROF/TECH SERVICES	-	-	8,767	0.0	0.0	-	-	-	
		351	TELEPHONE	-	-	2,500	0.0	0.0	-	-	-	
		390	OTH GEN PROF TECH SRVS	-	-	9,500	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	1,500	1,500	1,500	
		470	COMPUTER SOFTWR	-	-	40,000	0.0	0.0	5,600	5,600	5,600	
		480	COMPUTER HDW	-	-	50,000	0.0	0.0	25,306	25,306	25,306	
	Total Function 2190			-	-	110,767			32,406	32,406	32,406	
	2240	121	SUB LICENSED	-	3,946	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	-	-	-	0.0	0.0	30,000	30,000	30,000	
		210	PERS DISTRICT T1/T2	-	451	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	135	-	0.0	0.0	1,800	1,800	1,800	
		216	PERS DISTRICT OPSPR	-	499	-	0.0	0.0	7,974	7,974	7,974	
		220	SOC SEC ADMIN	-	297	-	0.0	0.0	2,304	2,304	2,304	
		231	WRKRS COMP	-	17	-	0.0	0.0	123	123	123	
		232	UNEMPLOY COMP	-	4	-	0.0	0.0	30	30	30	
		310	INST/PROF/TECH SERVICES	-	15,310	-	0.0	0.0	-	-	-	
	Total Function 2240			-	20,660	-			42,231	42,231	42,231	
	2520	690	GRANT INDIRECT CHG	-	1,127	5,445	0.0	0.0	2,892	2,892	2,892	
	Total Function 2520			-	1,127	5,445			2,892	2,892	2,892	
	3370	480	COMPUTER HDW	-	-	8,465	0.0	0.0	-	-	-	
	Total Function 3370			-	-	8,465			-	-	-	
	Total Fund 229				0	39,285	165,120			77,529	77,529	77,529

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

231 IDEA Additional Flow Through (History Only)

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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
231	R4500	RESTR REV FED GOV TO STAT	10,981	7,929	9,269	-	-	-
231			10,981	7,929	9,269	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
231	1250	137	EXTRA DUTY/HOURLY	7,729	1,398	1,634	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	643	103	102	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	464	81	94	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,174	272	262	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	591	102	119	0.0	0.0	-	-	-
		231	WRKRS COMP	35	6	7	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	6	1	2	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	1,871	6,783	0.0	0.0	-	-	-
	Total Function 1250			10,643	3,833	9,003			-	-	-
	2190	342	OUT-DIST TRAVEL	-	3,874	-	0.0	0.0	-	-	-
	Total Function 2190			-	3,874	-			-	-	-
	2520	690	GRANT INDIRECT CHG	339	221	266	0.0	0.0	-	-	-
Total Function 2520			339	221	266			-	-	-	
Total Fund 231				10,981	7,929	9,269			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
232	R3299	RESTR GRANTS OTHER	8,663	-	-	-	-	-
232			8,663	-	-	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
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				8,663	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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:

Revenue Budget

Fund 233

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
233	R3299	RESTR GRANTS OTHER	-	-	54,750	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
233	R4300	RESTRICT REV FED GOV	98,789	91,624	80,464	88,073	88,073	88,073
233			98,789	91,624	135,214	88,073	88,073	88,073

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
233	1111	410	CONSUMABLE SUPPLIES	-	1,492	-	0.0	0.0	-	-	-	
		Total Function 1111			-	1,492	-			-	-	-
	1131	112	CLASS SALARIES	-	6,312	-	0.0	0.0	-	-	-	-
		212	PERS PICKUP 6%	-	399	-	0.0	0.0	-	-	-	-
		216	PERS DISTRICT OPSPR	-	1,768	-	0.0	0.0	-	-	-	-
		220	SOC SEC ADMIN	-	475	-	0.0	0.0	-	-	-	-
		231	WRKRS COMP	-	28	-	0.0	0.0	-	-	-	-
		232	UNEMPLOY COMP	-	7	-	0.0	0.0	-	-	-	-
		240	MEDICAL	-	5,240	-	0.0	0.0	-	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	6,376	0.0	0.0	-	-	-	-
		Total Function 1131			-	14,230	6,376			-	-	-
	2190	112	CLASS SALARIES	64,820	31,167	51,566	1.0	1.8	53,118	53,118	53,118	53,118
		137	EXTRA DUTY/HOURLY	-	565	-	0.0	0.0	-	-	-	-
		212	PERS PICKUP 6%	2,272	1,759	3,094	0.0	0.0	3,187	3,187	3,187	3,187
		216	PERS DISTRICT OPSPR	8,280	7,794	13,706	0.0	0.0	12,600	12,600	12,600	12,600
		220	SOC SEC ADMIN	4,957	2,307	3,909	0.0	0.0	4,064	4,064	4,064	4,064
		231	WRKRS COMP	306	138	226	0.0	0.0	232	232	232	232
		232	UNEMPLOY COMP	65	31	52	0.0	0.0	53	53	53	53
		240	MEDICAL	5,335	-445	5,554	0.0	0.0	6,114	6,114	6,114	6,114
		241	VISION	277	-23	110	0.0	0.0	110	110	110	110
		243	DENTAL	700	-58	526	0.0	0.0	526	526	526	526
		311	INSTRUCTION SERVICES	-	-	-	0.0	0.0	6,570	6,570	6,570	6,570
		410	CONSUMABLE SUPPLIES	1,637	-	1,721	0.0	0.0	1,500	1,500	1,500	1,500
		413	FOOD SUPPLIES	365	-	-	0.0	0.0	-	-	-	-
	Total Function 2190			89,014	43,235	80,464			88,073	88,073	88,073	
	2211	112	CLASS SALARIES	-	21,003	-	1.0	0.0	-	-	-	-
		212	PERS PICKUP 6%	-	471	-	0.0	0.0	-	-	-	-
		216	PERS DISTRICT OPSPR	-	2,089	-	0.0	0.0	-	-	-	-
		220	SOC SEC ADMIN	-	1,562	-	0.0	0.0	-	-	-	-
		231	WRKRS COMP	-	91	-	0.0	0.0	-	-	-	-
		232	UNEMPLOY COMP	-	21	-	0.0	0.0	-	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
233	2211	240	MEDICAL	-	7,043	-	0.0	0.0	-	-	-	
		241	VISION	-	46	-	0.0	0.0	-	-	-	
		243	DENTAL	-	219	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	51	122	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	1,818	-	-	0.0	0.0	-	-	-	
		540	DEPRECIABLE EQUIPMENT	-	-	46,803	0.0	0.0	-	-	-	
		Total Function 2211			1,869	32,667	46,803			-	-	-
	2240	342	OUT-DIST TRAVEL	3,335	-	-	0.0	0.0	-	-	-	
		Total Function 2240			3,335	-	-			-	-	-
	2520	690	GRANT INDIRECT CHG	-	-	1,571	0.0	0.0	-	-	-	
		Total Function 2520			-	-	1,571			-	-	-
	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				98,789	91,624	135,214			88,073	88,073	88,073

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
234	R4500	RESTR REV FED GOV TO STAT	65,403	-	147,877	73,939	73,939	73,939
234			65,403	-	147,877	73,939	73,939	73,939

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
234	2110	342	OUT-DIST TRAVEL	2,408	-	7,000	0.0	0.0	7,000	7,000	7,000	
		390	OTH GEN PROF TECH SRVS	56,149	-	23,051	0.0	0.0	13,051	13,051	13,051	
		410	CONSUMABLE SUPPLIES	3,280	-	51,791	0.0	0.0	20,438	20,438	20,438	
		640	DUES AND FEES	1,100	-	-	0.0	0.0	-	-	-	
	Total Function 2110				62,937	-	81,841			40,489	40,489	40,489
	2211	112	CLASS SALARIES	-	-	41,600	0.5	0.5	21,424	21,424	21,424	
		212	PERS PICKUP 6%	-	-	2,496	0.0	0.0	1,285	1,285	1,285	
		216	PERS DISTRICT OPSPR	-	-	11,153	0.0	0.0	5,082	5,082	5,082	
		220	SOC SEC ADMIN	-	-	3,182	0.0	0.0	1,639	1,639	1,639	
		231	WRKRS COMP	-	-	177	0.0	0.0	91	91	91	
		232	UNEMPLOY COMP	-	-	42	0.0	0.0	21	21	21	
		241	VISION	-	-	561	0.0	0.0	272	272	272	
		243	DENTAL	-	-	1,784	0.0	0.0	877	877	877	
	Total Function 2211				-	-	60,994			30,692	30,692	30,692
	2520	690	GRANT INDIRECT CHG	2,006	-	5,042	0.0	0.0	2,758	2,758	2,758	
	Total Function 2520				2,006	-	5,042			2,758	2,758	2,758
	2550	331	REIMBUR STUDENT TRANS	460	-	-	0.0	0.0	-	-	-	
	Total Function 2550				460	-	-			-	-	-
	Total Fund 234				65,403	0	147,877			73,939	73,939	73,939

Revenue Budget

Fund 235

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
235	R4500	RESTR REV FED GOV TO STAT	-	33,598	26,402	19,587	19,587	19,587
235			-	33,598	26,402	19,587	19,587	19,587

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
235	2110	390	OTH GEN PROF TECH SRVS	-	12,238	15,246	0.0	0.0	2,601	2,601	2,601	
		410	CONSUMABLE SUPPLIES	-	-	10,398	0.0	0.0	16,399	16,399	16,399	
	Total Function 2110			-	12,238	25,644			19,000	19,000	19,000	
	2211	112	CLASS SALARIES	-	13,839	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	827	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	3,665	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	1,059	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	59	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	14	-	0.0	0.0	-	-	-	
		241	VISION	-	207	-	0.0	0.0	-	-	-	
		243	DENTAL	-	659	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	67	-	0.0	0.0	-	-	-	
	Total Function 2211			-	20,396	-			-	-	-	
	2520	690	GRANT INDIRECT CHG	-	964	758	0.0	0.0	587	587	587	
	Total Function 2520			-	964	758			587	587	587	
	Total Fund 235				0	33,598	26,402			19,587	19,587	19,587

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
236	R4500	RESTR REV FED GOV TO STAT	100,565	-	-	127,005	127,005	127,005
236			100,565	-	-	127,005	127,005	127,005

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
236	1111	112	CLASS SALARIES	-	-	-	0.0	0.4	6,365	6,365	6,365	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	382	382	382	
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	1,510	1,510	1,510	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	487	487	487	
		231	WRKRS COMP	-	-	-	0.0	0.0	30	30	30	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	6	6	6	
		240	MEDICAL	-	-	-	0.0	0.0	4,452	4,452	4,452	
		241	VISION	-	-	-	0.0	0.0	108	108	108	
		243	DENTAL	-	-	-	0.0	0.0	479	479	479	
	Total Function 1111				-	-	-			13,819	13,819	13,819
		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	102,337	102,337	102,337
			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	6,112	6,112	6,112	
	Total Function 2240				88,936	-	-			108,449	108,449	108,449
		2520	690	GRANT INDIRECT CHG	3,419	-	-	0.0	0.0	4,737	4,737	4,737
	Total Function 2520				3,419	-	-			4,737	4,737	4,737
	Total Fund 236				100,565	0	0			127,005	127,005	127,005

Revenue Budget

Fund 237

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
237	R4500	RESTR REV FED GOV TO STAT	27,604	-	127,005	124,384	124,384	124,384
237			27,604	-	127,005	124,384	124,384	124,384

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
237	2240	137	EXTRA DUTY/HOURLY	18,957	-	8,748	0.0	0.0	9,000	9,000	9,000
		210	PERS DISTRICT T1/T2	986	-	468	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,137	-	486	0.0	0.0	540	540	540
		216	PERS DISTRICT OPSPR	3,353	-	1,398	0.0	0.0	2,392	2,392	2,392
		220	SOC SEC ADMIN	1,450	-	653	0.0	0.0	691	691	691
		231	WRKRS COMP	86	-	32	0.0	0.0	37	37	37
		232	UNEMPLOY COMP	15	-	8	0.0	0.0	9	9	9
		310	INST/PROF/TECH SERVICES	-	-	105,186	0.0	0.0	102,532	102,532	102,532
		342	OUT-DIST TRAVEL	-	-	6,112	0.0	0.0	4,500	4,500	4,500
	Total Function 2240				25,984	-	123,090			119,701	119,701
	2520	690	GRANT INDIRECT CHG	1,619	-	3,915	0.0	0.0	4,683	4,683	4,683
Total Function 2520				1,619	-	3,915			4,683	4,683	4,683
Total Fund 237				27,604	0	127,005			124,384	124,384	124,384

Revenue Budget

Fund 238

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
238	R4500	RESTR REV FED GOV TO STAT	-	59,142	65,434	-	-	-
238			-	59,142	65,434	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
238	1111	480	COMPUTER HDW	-	-	63,049	0.0	0.0	-	-	-	
		Total Function 1111			-	-	63,049			-	-	-
	2240	121	121	SUB LICENSED	-	34,014	-	0.0	0.0	-	-	-
			137	EXTRA DUTY/HOURLY	-	7,513	-	0.0	0.0	-	-	-
			210	PERS DISTRICT T1/T2	-	1,626	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	-	1,290	-	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	-	4,794	-	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	-	3,125	-	0.0	0.0	-	-	-
			231	WRKRS COMP	-	178	-	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	-	41	-	0.0	0.0	-	-	-
			310	INST/PROF/TECH SERVICES	-	4,400	507	0.0	0.0	-	-	-
			341	IN-DIST TRAVEL	-	493	-	0.0	0.0	-	-	-
	Total Function 2240			-	57,472	507			-	-	-	
	2520	690	GRANT INDIRECT CHG	-	1,670	1,878	0.0	0.0	-	-	-	
	Total Function 2520			-	1,670	1,878			-	-	-	
	Total Fund 238				0	59,142	65,434			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
239	R4500	RESTR REV FED GOV TO STAT	-	10,334	10,334	13,428	13,428	13,428
239			-	10,334	10,334	13,428	13,428	13,428

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
239	1260	111	LIC SALARIES	-	6,273	-	0.0	0.0	7,067	7,067	7,067	
		133	STIPEND-TOP OF SCALE	-	150	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	79	-	0.0	0.0	424	424	424	
		216	PERS DISTRICT OPSPR	-	1,746	-	0.0	0.0	1,878	1,878	1,878	
		220	SOC SEC ADMIN	-	499	-	0.0	0.0	543	543	543	
		231	WRKRS COMP	-	26	-	0.0	0.0	29	29	29	
		232	UNEMPLOY COMP	-	6	-	0.0	0.0	7	7	7	
		290	OTHER BENEFIT COSTS	-	36	-	0.0	0.0	-	-	-	
		390	OTH GEN PROF TECH SRVS	-	-	10,334	0.0	0.0	2,980	2,980	2,980	
	Total Function 1260				-	8,815	10,334			12,927	12,927	12,927
	2240	121	SUB LICENSED	-	376	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	-	494	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	60	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	41	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	181	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	66	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	4	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	1	-	0.0	0.0	-	-	-	
	Total Function 2240				-	1,222	-			-	-	-
	2520	690	GRANT INDIRECT CHG	-	297	-	0.0	0.0	501	501	501	
	Total Function 2520				-	297	-			501	501	501
	Total Fund 239				0	10,334	10,334			13,428	13,428	13,428

Revenue Budget

Fund 240

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
240	R4500	RESTR REV FED GOV TO STAT	3,688	-	-	-	-	-
240			3,688	-	-	-	-	-

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
240	1260	111	LIC SALARIES	2,470	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	148	-	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	540	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	184	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	11	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	2	-	-	0.0	0.0	-	-	-	
		240	MEDICAL	185	-	-	0.0	0.0	-	-	-	
		241	VISION	9	-	-	0.0	0.0	-	-	-	
		242	DISABILITY	4	-	-	0.0	0.0	-	-	-	
		243	DENTAL	22	-	-	0.0	0.0	-	-	-	
	Total Function 1260			3,576	-	-			-	-	-	
		2520	690	GRANT INDIRECT CHG	112	-	-	0.0	0.0	-	-	-
	Total Function 2520			112	-	-			-	-	-	
Total Fund 240				3,688	0	0			0	0	0	

Revenue Budget

Fund 241

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
241	R4500	RESTR REV FED GOV TO STAT	8,238	4,351	-	-	-	-
241			8,238	4,351	-	-	-	-

**Functions by Account Code
Budget 2021-2022**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
241	1260	111	LIC SALARIES	5,357	2,802	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	150	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	330	169	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,204	750	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	415	211	-	0.0	0.0	-	-	-
		231	WRKRS COMP	23	11	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	5	3	-	0.0	0.0	-	-	-
		240	MEDICAL	403	195	-	0.0	0.0	-	-	-
		241	VISION	19	10	-	0.0	0.0	-	-	-
		242	DISABILITY	9	4	-	0.0	0.0	-	-	-
		243	DENTAL	48	23	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	-	13	-	0.0	0.0	-	-	-
					Total Function 1260	7,963	4,191	-			-
2520	690		GRANT INDIRECT CHG	275	160	-	0.0	0.0	-	-	-
			Total Function 2520	275	160	-			-	-	-
Total Fund 241				8,238	4,351	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
242	R1920	CONTR/DON PRIVATE SOURCES	72,804	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
242	R5400	RESOURCES BEG FUND BAL	204,180	252,067	224,317	195,817	195,817	195,817
242			276,984	252,067	224,317	195,817	195,817	195,817

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
242	3390	370	TUITION	24,917	27,750	224,317	0.0	0.0	195,817	195,817	195,817
			Total Function 3390	24,917	27,750	224,317			195,817	195,817	195,817
	7000	820	RESERVED FOR NEXT YEAR	252,067	224,317	-	0.0	0.0	-	-	-
			Total Function 7000	252,067	224,317	-			-	-	-
Total Fund 242				276,984	252,067	224,317			195,817	195,817	195,817

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
243	R4500	RESTR REV FED GOV TO STAT	2,500	23,937	15,000	40,000	40,000	40,000
243			2,500	23,937	15,000	40,000	40,000	40,000

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
243	1121	410	CONSUMABLE SUPPLIES	2,316	-	3,000	0.0	0.0	-	-	-	
		Total Function 1121			2,316	-	3,000			-	-	-
	1131	137	137	EXTRA DUTY/HOURLY	-	247	-	0.0	0.0	-	-	-
			140	STIPEND-ADVISORS	-	-	-	0.0	0.0	19,270	19,270	19,270
			212	PERS PICKUP 6%	-	15	-	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	-	66	-	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	-	18	-	0.0	0.0	2,579	2,579	2,579
			231	WRKRS COMP	-	1	-	0.0	0.0	132	132	132
			232	UNEMPLOY COMP	-	0	-	0.0	0.0	34	34	34
			342	OUT-DIST TRAVEL	115	480	-	0.0	0.0	-	-	-
			390	OTH GEN PROF TECH SRVS	-	-	-	0.0	0.0	800	800	800
			410	CONSUMABLE SUPPLIES	853	909	3,000	0.0	0.0	8,020	8,020	8,020
			413	FOOD SUPPLIES	-871	95	-	0.0	0.0	-	-	-
			460	NONCONSUM ITEMS	-	378	300	0.0	0.0	-	-	-
			480	COMPUTER HDW	-	6,216	-	0.0	0.0	-	-	-
			Total Function 1131			97	8,425	3,300			30,835	30,835
	2240	342	OUT-DIST TRAVEL	-	430	8,270	0.0	0.0	7,785	7,785	7,785	
	Total Function 2240			-	430	8,270			7,785	7,785	7,785	
	2520	690	GRANT INDIRECT CHG	87	668	430	0.0	0.0	1,380	1,380	1,380	
	Total Function 2520			87	668	430			1,380	1,380	1,380	
	7000	820	RESERVED FOR NEXT YEAR	-	14,414	-	0.0	0.0	-	-	-	
	Total Function 7000			-	14,414	-			-	-	-	
	Total Fund 243				2,500	23,937	15,000			40,000	40,000	40,000

Revenue Budget

Fund 244

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
244	R4500	RESTR REV FED GOV TO STAT	16,550	14,390	90,000	40,000	40,000	40,000
244			16,550	14,390	90,000	40,000	40,000	40,000

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
244	1121	342	OUT-DIST TRAVEL	-	-	1,254	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	7,705	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	175	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	2,025	-	-	0.0	0.0	-	-	-
	Total Function 1121			2,200	-	8,959			-	-	-
	1131	112	CLASS SALARIES	-	-	2,444	0.0	0.0	-	-	-
		140	STIPEND-ADVISORS	7,060	-	10,656	0.0	0.0	10,500	10,500	10,500
		212	PERS PICKUP 6%	424	-	786	0.0	0.0	630	630	630
		216	PERS DISTRICT OPSPR	1,544	-	3,482	0.0	0.0	2,791	2,791	2,791
		220	SOC SEC ADMIN	540	-	1,006	0.0	0.0	806	806	806
		231	WRKRS COMP	31	-	54	0.0	0.0	43	43	43
		232	UNEMPLOY COMP	7	-	13	0.0	0.0	10	10	10
		240	MEDICAL	-	-	1,795	0.0	0.0	-	-	-
		241	VISION	-	-	50	0.0	0.0	-	-	-
		243	DENTAL	-	-	175	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	576	1,374	4,546	0.0	0.0	2,507	2,507	2,507
		343	STUDENT OUT-DIST-TRVL	1,105	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	819	2,878	22,773	0.0	0.0	5,777	5,777	5,777
		413	FOOD SUPPLIES	914	109	-	0.0	0.0	-	-	-
	460	NONCONSUM ITEMS	-	1,660	6,000	0.0	0.0	6,600	6,600	6,600	
	480	COMPUTER HDW	-	7,888	20,520	0.0	0.0	7,501	7,501	7,501	
	Total Function 1131			13,020	13,910	74,300			37,166	37,166	37,166
	2240	342	OUT-DIST TRAVEL	-	-	2,584	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	800	0.0	0.0	-	-	-
	Total Function 2240			-	-	3,384			-	-	-
	2520	690	GRANT INDIRECT CHG	552	480	3,357	0.0	0.0	2,834	2,834	2,834
	Total Function 2520			552	480	3,357			2,834	2,834	2,834
	2550	136	EXTRA BUS TRIPS	558	-	-	0.0	0.0	-	-	-
212		PERS PICKUP 6%	33	-	-	0.0	0.0	-	-	-	
216		PERS DISTRICT OPSPR	122	-	-	0.0	0.0	-	-	-	
220		SOC SEC ADMIN	43	-	-	0.0	0.0	-	-	-	

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
244	2550	231	WRKRS COMP	22	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	1	-	-	0.0	0.0	-	-	-
	Total Function 2550			779	-	-				-	-
Total Fund 244				16,550	14,390	90,000			40,000	40,000	40,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
245	R4500	RESTR REV FED GOV TO STAT	-	208,921	47,933	316,779	316,779	316,779
245			-	208,921	47,933	316,779	316,779	316,779

**Functions by Account Code
Budget 2021-2022**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
245	2240	111	LIC SALARIES	-	108,723	-	0.0	2.0	164,025	164,025	164,025
		121	SUB LICENSED	-	3,477	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	-	1,500	-	0.0	0.0	1,125	1,125	1,125
		137	EXTRA DUTY/HOURLY	-	1,097	23,621	0.0	0.0	6,181	6,181	6,181
		150	NEW HIRE LONGEVITY STIPEN	-	1,000	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	29,380	-	0.0	0.0	22,306	22,306	22,306
		212	PERS PICKUP 6%	-	5,297	6,278	0.0	0.0	10,280	10,280	10,280
		216	PERS DISTRICT OPSPR	-	3,446	1,417	0.0	0.0	21,096	21,096	21,096
		220	SOC SEC ADMIN	-	8,287	1,814	0.0	0.0	13,109	13,109	13,109
		231	WRKRS COMP	-	470	199	0.0	0.0	701	701	701
		232	UNEMPLOY COMP	-	114	24	0.0	0.0	171	171	171
		240	MEDICAL	-	21,361	-	0.0	0.0	31,284	31,284	31,284
		241	VISION	-	780	-	0.0	0.0	1,253	1,253	1,253
		242	DISABILITY	-	184	-	0.0	0.0	379	379	379
		243	DENTAL	-	2,599	-	0.0	0.0	3,639	3,639	3,639
		310	INST/PROF/TECH SERVICES	-	15,635	11,512	0.0	0.0	7,500	7,500	7,500
		311	INSTRUCTION SERVICES	-	-	-	0.0	0.0	14,240	14,240	14,240
		342	OUT-DIST TRAVEL	-	603	1,692	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	1,950	1,950	1,950
		Total Function 2240				-	203,953	46,558			299,240
2520	690	GRANT INDIRECT CHG	-	4,968	1,376	0.0	0.0	11,805	11,805	11,805	
Total Function 2520				-	4,968	1,376			11,805	11,805	11,805
3370	310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	4,734	4,734	4,734	
	342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	1,000	1,000	1,000	
Total Function 3370				-	-	-			5,734	5,734	5,734
Total Fund 245				0	208,921	47,933			316,779	316,779	316,779

Revenue Budget

Fund 246

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
246	R4500	RESTR REV FED GOV TO STAT	6,155	-	307,752	130,000	130,000	130,000
246			6,155	-	307,752	130,000	130,000	130,000

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
246	2240	111	LIC SALARIES	-	-	59,720	1.5	0.0	-	-	-	
		121	SUB LICENSED	1,982	-	-	0.0	0.0	-	-	-	
		133	STIPEND-TOP OF SCALE	-	-	1,500	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	697	-	50,326	0.0	0.0	56,327	56,327	56,327	
		210	PERS DISTRICT T1/T2	-	-	22,628	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	53	-	3,673	0.0	0.0	3,380	3,380	3,380	
		216	PERS DISTRICT OPSPR	192	-	13,377	0.0	0.0	14,972	14,972	14,972	
		220	SOC SEC ADMIN	205	-	8,548	0.0	0.0	4,326	4,326	4,326	
		231	WRKRS COMP	12	-	454	0.0	0.0	231	231	231	
		232	UNEMPLOY COMP	2	-	112	0.0	0.0	56	56	56	
		240	MEDICAL	-	-	14,202	0.0	0.0	-	-	-	
		241	VISION	-	-	390	0.0	0.0	-	-	-	
		242	DISABILITY	-	-	102	0.0	0.0	-	-	-	
		243	DENTAL	-	-	1,213	0.0	0.0	-	-	-	
		310	INST/PROF/TECH SERVICES	2,000	-	84,629	0.0	0.0	32,052	32,052	32,052	
		311	INSTRUCTION SERVICES	-	-	14,240	0.0	0.0	6,015	6,015	6,015	
		342	OUT-DIST TRAVEL	552	-	-	0.0	0.0	422	422	422	
	410	CONSUMABLE SUPPLIES	-	-	1,950	0.0	0.0	834	834	834		
	420	TEXTBOOKS - NEW	-	-	4,650	0.0	0.0	1,964	1,964	1,964		
	480	COMPUTER HDW	93	-	-	0.0	0.0	-	-	-		
	Total Function 2240				5,787	-	281,713			120,580	120,580	120,580
	2520	690	GRANT INDIRECT CHG	368	-	11,479	0.0	0.0	9,420	9,420	9,420	
	Total Function 2520				368	-	11,479			9,420	9,420	9,420
	3370	310	INST/PROF/TECH SERVICES	-	-	13,560	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	-	1,000	0.0	0.0	-	-	-	
	Total Function 3370				-	-	14,560			-	-	-
	Total Fund 246				6,155	0	307,752			130,000	130,000	130,000

Revenue Budget

Fund 247

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
247	R4500	RESTR REV FED GOV TO STAT	243,958	24,628	10,000	-	-	-
247			243,958	24,628	10,000	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
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	9,499	-	0.0	0.0	-	-	-	
		121	SUB LICENSED	2,973	376	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	5,067	-	7,750	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	21,382	2,093	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	7,221	593	465	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	9,129	888	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	9,497	741	1,085	0.0	0.0	-	-	-	
		231	WRKRS COMP	538	40	155	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	124	10	14	0.0	0.0	-	-	-	
		240	MEDICAL	31,509	-68	-	0.0	0.0	-	-	-	
		241	VISION	1,089	-80	-	0.0	0.0	-	-	-	
		242	DISABILITY	223	19	-	0.0	0.0	-	-	-	
		243	DENTAL	3,321	-164	-	0.0	0.0	-	-	-	
		310	INST/PROF/TECH SERVICES	18,003	9,305	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	2,065	-	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	1,291	308	191	0.0	0.0	-	-	-	
	413	FOOD SUPPLIES	262	-	-	0.0	0.0	-	-	-		
			Total Function 2240		231,331	23,557	9,660			-	-	-
		2520	690	GRANT INDIRECT CHG	8,093	1,071	340	0.0	0.0	-	-	-
			Total Function 2520		8,093	1,071	340			-	-	-
	Total Fund 247				243,958	24,628	10,000			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
248	R1992	MEDICAID ADMIN CLAIMING	62,707	39,215	43,306	40,000	40,000	40,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
248	R5400	RESOURCES BEG FUND BAL	-11,936	-	-	-	-	-
248			50,771	39,215	43,306	40,000	40,000	40,000

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
248	2130	111	LIC SALARIES	29,629	21,662	24,653	0.4	0.4	24,371	24,371	24,371
		212	PERS PICKUP 6%	1,774	1,292	1,479	0.0	0.0	1,462	1,462	1,462
		216	PERS DISTRICT OPSPR	6,465	6,979	6,610	0.0	0.0	5,781	5,781	5,781
		220	SOC SEC ADMIN	2,024	1,538	1,886	0.0	0.0	1,864	1,864	1,864
		231	WRKRS COMP	129	89	108	0.0	0.0	93	93	93
		232	UNEMPLOY COMP	30	22	25	0.0	0.0	-	-	-
		240	MEDICAL	9,685	6,712	7,515	0.0	0.0	5,024	5,024	5,024
		241	VISION	310	152	170	0.0	0.0	355	355	355
		242	DISABILITY	66	47	52	0.0	0.0	-	-	-
		243	DENTAL	660	722	808	0.0	0.0	1,039	1,039	1,039
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	9	9	9
Total Function 2130				50,771	39,215	43,306			40,000	40,000	40,000
Total Fund 248				50,771	39,215	43,306			40,000	40,000	40,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
249	R3299	RESTR GRANTS OTHER	936,916	-	-	-	-	-
249			936,916	-	-	-	-	-

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
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 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
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	-	-	-	
		216	PERS DISTRICT OPSPR	12,891	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	3,912	-	-	0.0	0.0	-	-	-	

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
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				936,916	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
251	R3299	RESTR GRANTS OTHER	-	-	1,858,783	4,756,348	4,756,348	4,756,348

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
251	R4500	RESTR REV FED GOV TO STAT	44,770	-	0	-	-	-
251			44,770	-	1,858,783	4,756,348	4,756,348	4,756,348

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
251	1285	113	ADMINISTRATORS	-	-	34,431	0.0	0.5	34,580	34,580	34,580	
		216	PERS DISTRICT OPSPR	-	-	9,152	0.0	0.0	8,202	8,202	8,202	
		220	SOC SEC ADMIN	-	-	2,644	0.0	0.0	2,645	2,645	2,645	
		231	WRKRS COMP	-	-	141	0.0	0.0	132	132	132	
		232	UNEMPLOY COMP	-	-	14	0.0	0.0	35	35	35	
	Total Function 1285				-	-	46,382			45,595	45,595	45,595
	2110		111	LIC SALARIES	-	-	61,929	0.0	4.5	213,184	213,184	213,184
			112	CLASS SALARIES	-	-	117,526	0.0	3.0	121,068	121,068	121,068
			113	ADMINISTRATORS	-	-	-	0.0	1.0	113,603	113,603	113,603
			210	PERS DISTRICT T1/T2	-	-	12,288	0.0	0.0	10,603	10,603	10,603
			212	PERS PICKUP 6%	-	-	10,767	0.0	0.0	26,871	26,871	26,871
			216	PERS DISTRICT OPSPR	-	-	37,502	0.0	0.0	96,857	96,857	96,857
			220	SOC SEC ADMIN	-	-	13,314	0.0	0.0	34,314	34,314	34,314
			231	WRKRS COMP	-	-	761	0.0	0.0	1,802	1,802	1,802
			232	UNEMPLOY COMP	-	-	178	0.0	0.0	448	448	448
			240	MEDICAL	-	-	20,918	0.0	0.0	104,591	104,591	104,591
			241	VISION	-	-	782	0.0	0.0	4,781	4,781	4,781
			242	DISABILITY	-	-	144	0.0	0.0	508	508	508
			243	DENTAL	-	-	2,735	0.0	0.0	14,624	14,624	14,624
			245	LIFE INSURANCE	-	-	-	0.0	0.0	1,183	1,183	1,183
			Total Function 2110				-	-	278,846			744,437
	2120		111	LIC SALARIES	-	-	540,938	6.0	11.0	673,857	673,857	673,857
			132	STIPEND-REMOTE LOCATION	-	-	800	0.0	0.0	800	800	800
			133	STIPEND-TOP OF SCALE	-	-	1,500	0.0	0.0	-	-	-
			210	PERS DISTRICT T1/T2	-	-	86,681	0.0	0.0	98,269	98,269	98,269
			212	PERS PICKUP 6%	-	-	29,600	0.0	0.0	40,479	40,479	40,479
			216	PERS DISTRICT OPSPR	-	-	56,045	0.0	0.0	73,150	73,150	73,150
			220	SOC SEC ADMIN	-	-	37,740	0.0	0.0	51,611	51,611	51,611
			231	WRKRS COMP	-	-	2,070	0.0	0.0	2,799	2,799	2,799
			232	UNEMPLOY COMP	-	-	493	0.0	0.0	675	675	675
			240	MEDICAL	-	-	64,251	0.0	0.0	90,324	90,324	90,324

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
251	2120	241	VISION	-	-	2,652	0.0	0.0	4,080	4,080	4,080	
		242	DISABILITY	-	-	986	0.0	0.0	1,548	1,548	1,548	
		243	DENTAL	-	-	7,943	0.0	0.0	11,042	11,042	11,042	
		247	CHILDCARE	-	-	-	0.0	0.0	95	95	95	
		310	INST/PROF/TECH SERVICES	-	-	268,618	0.0	0.0	521,723	521,723	521,723	
		311	INSTRUCTION SERVICES	-	-	-	0.0	0.0	50,000	50,000	50,000	
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	77,444	77,444	77,444	
		460	NONCONSUM ITEMS	-	-	-	0.0	0.0	150,922	150,922	150,922	
		480	COMPUTER HDW	-	-	-	0.0	0.0	800,000	800,000	800,000	
	Total Function 2120				-	-	1,100,318			2,648,819	2,648,819	2,648,819
	2190	111	LIC SALARIES	29,145	-	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	8,351	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	1,842	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	2,336	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	132	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	31	-	-	0.0	0.0	-	-	-	
		241	VISION	329	-	-	0.0	0.0	-	-	-	
		242	DISABILITY	67	-	-	0.0	0.0	-	-	-	
		243	DENTAL	993	-	-	0.0	0.0	-	-	-	
	Total Function 2190				43,225	-	-			-	-	-
	2211	113	ADMINISTRATORS	-	-	-	1.0	1.0	87,723	87,723	87,723	
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	23,778	23,778	23,778	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	5,317	5,317	5,317	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	6,832	6,832	6,832	
		231	WRKRS COMP	-	-	-	0.0	0.0	373	373	373	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	89	89	89	
		240	MEDICAL	-	-	-	0.0	0.0	10,677	10,677	10,677	
		241	VISION	-	-	-	0.0	0.0	889	889	889	
	243	DENTAL	-	-	-	0.0	0.0	2,598	2,598	2,598		

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
251	2211	245	LIFE INSURANCE	-	-	-	0.0	0.0	1,183	1,183	1,183	
		290	OTHER BENEFIT COSTS	-	-	-	0.0	0.0	900	900	900	
		Total Function 2211			-	-	-			140,360	140,360	140,360
	2410	113	ADMINISTRATORS	-	-	-	4.0	1.0	106,605	106,605	106,605	
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	28,602	28,602	28,602	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	6,396	6,396	6,396	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	8,208	8,208	8,208	
		231	WRKRS COMP	-	-	-	0.0	0.0	427	427	427	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	107	107	107	
		240	MEDICAL	-	-	-	0.0	0.0	12,154	12,154	12,154	
		241	VISION	-	-	-	0.0	0.0	314	314	314	
		243	DENTAL	-	-	-	0.0	0.0	1,057	1,057	1,057	
		244	HEALTH SAVINGS PLAN	-	-	-	0.0	0.0	353	353	353	
		245	LIFE INSURANCE	-	-	-	0.0	0.0	1,118	1,118	1,118	
		246	HRA (HLTH REIMBURSEMENT)	-	-	-	0.0	0.0	553	553	553	
			Total Function 2410			-	-	-			165,893	165,893
	2520	690	GRANT INDIRECT CHG	1,545	-	69,740	0.0	0.0	170,794	170,794	170,794	
		Total Function 2520			1,545	-	69,740			170,794	170,794	170,794
	2542	460	NONCONSUM ITEMS	-	-	10,000	0.0	0.0	24,636	24,636	24,636	
		520	BLDG ACQUISITION/IMPRVMT	-	-	353,497	0.0	0.0	815,814	815,814	815,814	
		Total Function 2542			-	-	363,497			840,450	840,450	840,450
	Total Fund 251				44,770	0	1,858,783			4,756,348	4,756,348	4,756,348

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
252	R1322	TUITION OTHR DIST IN STAT	154,477	-	-	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
252	R3299	RESTR GRANTS OTHER	-	-	1,672,891	1,672,891	1,672,891	1,672,891
252			154,477	-	1,672,891	1,672,891	1,672,891	1,672,891

**Functions by Account Code
Budget 2021-2022**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
252	1121	111	LIC SALARIES	-	-	71,825	0.5	1.5	74,193	74,193	74,193
		212	PERS PICKUP 6%	-	-	4,310	0.0	0.0	4,452	4,452	4,452
		216	PERS DISTRICT OPSPR	-	-	19,155	0.0	0.0	17,599	17,599	17,599
		220	SOC SEC ADMIN	-	-	5,778	0.0	0.0	5,985	5,985	5,985
		231	WRKRS COMP	-	-	300	0.0	0.0	309	309	309
		232	UNEMPLOY COMP	-	-	72	0.0	0.0	74	74	74
		240	MEDICAL	-	-	20,641	0.0	0.0	20,721	20,721	20,721
		241	VISION	-	-	241	0.0	0.0	241	241	241
		242	DISABILITY	-	-	150	0.0	0.0	150	150	150
		243	DENTAL	-	-	1,452	0.0	0.0	1,451	1,451	1,451
		410	CONSUMABLE SUPPLIES	-	-	51,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	46,000	0.0	0.0	-	-	-
		Total Function 1121				-	-	220,923			125,175
1131	1131	111	LIC SALARIES	-	-	225,557	2.4	5.1	279,609	279,609	279,609
		112	CLASS SALARIES	-	-	132,664	3.0	3.0	123,218	123,218	123,218
		132	STIPEND-REMOTE LOCATION	-	-	296	0.0	0.0	296	296	296
		137	EXTRA DUTY/HOURLY	-	-	2,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	34,021	0.0	0.0	28,333	28,333	28,333
		212	PERS PICKUP 6%	-	-	21,631	0.0	0.0	24,187	24,187	24,187
		216	PERS DISTRICT OPSPR	-	-	67,575	0.0	0.0	70,572	70,572	70,572
		220	SOC SEC ADMIN	-	-	26,973	0.0	0.0	30,839	30,839	30,839
		231	WRKRS COMP	-	-	1,510	0.0	0.0	1,666	1,666	1,666
		232	UNEMPLOY COMP	-	-	360	0.0	0.0	403	403	403
		240	MEDICAL	-	-	73,226	0.0	0.0	99,842	99,842	99,842
		241	VISION	-	-	4,536	0.0	0.0	5,418	5,418	5,418
		242	DISABILITY	-	-	526	0.0	0.0	665	665	665
		243	DENTAL	-	-	11,228	0.0	0.0	14,735	14,735	14,735
		343	STUDENT OUT-DIST-TRVL	-	-	1,690	0.0	0.0	30,000	30,000	30,000
		370	TUITION	-	-	16,774	0.0	0.0	21,500	21,500	21,500
		390	OTH GEN PROF TECH SRVS	-	-	-	0.0	0.0	37,133	37,133	37,133
410	CONSUMABLE SUPPLIES	-	-	32,164	0.0	0.0	25,000	25,000	25,000		

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
252	1131	420	TEXTBOOKS - NEW	-	-	500	0.0	0.0	-	-	-	
		422	TEXTBOOKS - REPLACEMENT	-	-	500	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	-	48,664	0.0	0.0	50,000	50,000	50,000	
		470	COMPUTER SOFTWR	-	-	18,000	0.0	0.0	74,368	74,368	74,368	
		480	COMPUTER HDW	-	-	17,504	0.0	0.0	-	-	-	
		520	BLDG ACQUISITION/IMPRVMNT	-	-	4,500	0.0	0.0	-	-	-	
		540	DEPRECIABLE EQUIPMENT	-	-	20,000	0.0	0.0	40,000	40,000	40,000	
		541	INITIAL ADDTL EQUIP	-	-	7,000	0.0	0.0	-	-	-	
	Total Function 1131				-	-	769,400			957,786	957,786	957,786
	1283	111	LIC SALARIES	30,632	-	94,624	1.0	3.2	174,851	174,851	174,851	
		112	CLASS SALARIES	44,440	-	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	-	30,308	0.0	0.0	32,615	32,615	32,615	
		212	PERS PICKUP 6%	4,505	-	-	0.0	0.0	3,197	3,197	3,197	
		216	PERS DISTRICT OPSPR	16,420	-	-	0.0	0.0	12,640	12,640	12,640	
		220	SOC SEC ADMIN	5,375	-	7,239	0.0	0.0	13,376	13,376	13,376	
		231	WRKRS COMP	335	-	383	0.0	0.0	730	730	730	
		232	UNEMPLOY COMP	71	-	592	0.0	0.0	175	175	175	
		240	MEDICAL	22,057	-	-	0.0	0.0	22,183	22,183	22,183	
		241	VISION	1,038	-	-	0.0	0.0	1,111	1,111	1,111	
		242	DISABILITY	56	-	15	0.0	0.0	310	310	310	
		243	DENTAL	3,295	-	-	0.0	0.0	3,248	3,248	3,248	
		Total Function 1283				128,224	-	133,161			264,437	264,437
	1284	111	LIC SALARIES	-	-	33,938	1.0	0.0	-	-	-	
		132	STIPEND-REMOTE LOCATION	-	-	2,000	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	2,134	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	9,452	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	2,749	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	-	151	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	-	36	0.0	0.0	-	-	-	
	240	MEDICAL	-	-	9,680	0.0	0.0	-	-	-		

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
252	1284	241	VISION	-	-	262	0.0	0.0	-	-	-	
		242	DISABILITY	-	-	84	0.0	0.0	-	-	-	
		243	DENTAL	-	-	881	0.0	0.0	-	-	-	
			Total Function 1284		-	-	61,364			-	-	-
	2120	111	LIC SALARIES	-	-	141,528	2.0	0.0	-	-	-	-
		133	STIPEND-TOP OF SCALE	-	-	1,500	0.0	0.0	-	-	-	-
		210	PERS DISTRICT T1/T2	-	-	30,852	0.0	0.0	-	-	-	-
		212	PERS PICKUP 6%	-	-	8,492	0.0	0.0	-	-	-	-
		216	PERS DISTRICT OPSPR	-	-	12,119	0.0	0.0	-	-	-	-
		220	SOC SEC ADMIN	-	-	10,374	0.0	0.0	-	-	-	-
		231	WRKRS COMP	-	-	579	0.0	0.0	-	-	-	-
		232	UNEMPLOY COMP	-	-	136	0.0	0.0	-	-	-	-
		240	MEDICAL	-	-	21,552	0.0	0.0	-	-	-	-
		241	VISION	-	-	984	0.0	0.0	-	-	-	-
		242	DISABILITY	-	-	324	0.0	0.0	-	-	-	-
	243	DENTAL	-	-	2,037	0.0	0.0	-	-	-	-	
			Total Function 2120		-	-	230,479			-	-	-
	2211	113	ADMINISTRATORS	-	-	29,782	0.0	0.0	57,141	57,141	57,141	57,141
		133	STIPEND-TOP OF SCALE	-	-	596	0.0	0.0	-	-	-	-
		210	PERS DISTRICT T1/T2	-	-	9,588	0.0	0.0	15,302	15,302	15,302	15,302
		212	PERS PICKUP 6%	-	-	1,824	0.0	0.0	3,428	3,428	3,428	3,428
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	13,554	13,554	13,554	13,554
		220	SOC SEC ADMIN	-	-	2,289	0.0	0.0	4,371	4,371	4,371	4,371
		231	WRKRS COMP	-	-	120	0.0	0.0	219	219	219	219
		232	UNEMPLOY COMP	-	-	30	0.0	0.0	57	57	57	57
		240	MEDICAL	-	-	4,875	0.0	0.0	-	-	-	-
		241	VISION	-	-	102	0.0	0.0	-	-	-	-
243		DENTAL	-	-	265	0.0	0.0	-	-	-	-	
245	LIFE INSURANCE	-	-	201	0.0	0.0	247	247	247	247		
		Total Function 2211		-	-	49,671			94,319	94,319	94,319	
2240	111	LIC SALARIES	-	-	68,424	1.0	0.0	-	-	-	-	

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
252	2240	137	EXTRA DUTY/HOURLY	-	-	-	0.0	0.0	42,632	42,632	42,632
		212	PERS PICKUP 6%	-	-	4,105	0.0	0.0	2,558	2,558	2,558
		216	PERS DISTRICT OPSPR	-	-	18,187	0.0	0.0	10,112	10,112	10,112
		220	SOC SEC ADMIN	-	-	4,852	0.0	0.0	3,261	3,261	3,261
		231	WRKRS COMP	-	-	279	0.0	0.0	180	180	180
		232	UNEMPLOY COMP	-	-	68	0.0	0.0	43	43	43
		240	MEDICAL	-	-	11,616	0.0	0.0	-	-	-
		241	VISION	-	-	208	0.0	0.0	-	-	-
		242	DISABILITY	-	-	159	0.0	0.0	-	-	-
		243	DENTAL	-	-	1,057	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	35,000	0.0	0.0	50,000	50,000	50,000
		342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	20,000	20,000	20,000
		390	OTH GEN PROF TECH SRVS	-	-	-	0.0	0.0	39,990	39,990	39,990
		410	CONSUMABLE SUPPLIES	-	-	4,724	0.0	0.0	-	-	-
		Total Function 2240				-	-	148,679			168,776
252	2410	112	CLASS SALARIES	18,076	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,085	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	3,953	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	1,383	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	89	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	18	-	-	0.0	0.0	-	-	-
		241	VISION	381	-	-	0.0	0.0	-	-	-
		243	DENTAL	1,267	-	-	0.0	0.0	-	-	-
Total Function 2410				26,253	-	-			-	-	-
252	690	690	GRANT INDIRECT CHG	-	-	29,214	0.0	0.0	62,399	62,399	62,399
		Total Function 2520				-	-	29,214		62,399	62,399
252	520	520	BLDG ACQUISITION/IMPRVMT	-	-	30,000	0.0	0.0	-	-	-
		Total Function 2542				-	-	30,000		-	-
Total Fund 252				154,477	0	1,672,891			1,672,891	1,672,891	1,672,891

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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:

Revenue Budget

Fund 253

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
253	R3990	MISC STATE FUNDS	61,315	-	-	-	-	-
253			61,315	-	-	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
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				61,315	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 Budget

254 CARES II / ESSER II

Fund Description:

Funds are intended to help school districts safely reopen schools, measure and effectively address significant learning loss, and take other actions to mitigate the impact of COVID-19 on the students and families who depend on k-12 schools.

Special Notes:

Revenue Budget

Fund 254

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
254	R4500	RESTR REV FED GOV TO STAT	-	-	7,188,718	7,188,718	7,188,718	7,188,718
254			-	-	7,188,718	7,188,718	7,188,718	7,188,718

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
254	1111	420	TEXTBOOKS - NEW	-	-	500,000	0.0	0.0	445,579	445,579	445,579
	Total Function 1111			-	-	500,000			445,579	445,579	445,579
	1121	420	TEXTBOOKS - NEW	-	-	231,000	0.0	0.0	150,000	150,000	150,000
	Total Function 1121			-	-	231,000			150,000	150,000	150,000
	1131	420	TEXTBOOKS - NEW	-	-	469,000	0.0	0.0	375,000	375,000	375,000
	Total Function 1131			-	-	469,000			375,000	375,000	375,000
	1490	111	LIC SALARIES	-	-	420,000	0.0	0.0	-	-	-
	Total Function 1490			-	-	420,000			-	-	-
	2520	690	GRANT INDIRECT CHG	-	-	268,139	0.0	0.0	268,139	268,139	268,139
	Total Function 2520			-	-	268,139			268,139	268,139	268,139
	2660	470	COMPUTER SOFTWR	-	-	50,000	0.0	0.0	-	-	-
	Total Function 2660			-	-	50,000			-	-	-
	4150	383	ARCH/ENG SERVICES	-	-	100,000	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	-	-	5,150,579	0.0	0.0	5,950,000	5,950,000	5,950,000
	Total Function 4150			-	-	5,250,579			5,950,000	5,950,000	5,950,000
Total Fund 254				0	0	7,188,718			7,188,718	7,188,718	7,188,718

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

255 ESSER – Summer School (History Only)

Fund Description:

No less than 90% of the resources or \$1,008,925,861 must be allocated to school districts in the same manner as the 2020-21 Title I district funding formula. Each school district receiving an award must designate no less than 20% of the grant funding to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care.

Special Notes:

Revenue Budget

Fund 255

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
255	R4500	RESTR REV FED GOV TO STAT	-	-	2,751,370	-	-	-
255			-	-	2,751,370	-	-	-

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
255	1410	119	SUMMER EMPLOYEES	-	-	375,000	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	22,500	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	99,105	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	28,800	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	-	1,536	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	-	375	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	222,684	0.0	0.0	-	-	-	
		Total Function 1410				-	-	750,000			-	-
	1420	119	SUMMER EMPLOYEES	-	-	225,000	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	13,500	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	59,805	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	17,280	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	-	922	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	-	225	0.0	0.0	-	-	-	
		240	MEDICAL	-	-	8,268	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	144,969	0.0	0.0	-	-	-	
	Total Function 1420				-	-	469,969			-	-	-
	1430	119	SUMMER EMPLOYEES	-	-	400,000	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	24,000	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	106,320	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	30,720	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	-	1,638	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	-	400	0.0	0.0	-	-	-	
		240	MEDICAL	-	-	61,922	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	158,053	0.0	0.0	-	-	-	
	Total Function 1430				-	-	783,053			-	-	-
	3500	119	SUMMER EMPLOYEES	-	-	350,000	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	21,000	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	93,030	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	26,880	0.0	0.0	-	-	-	
231		WRKRS COMP	-	-	1,434	0.0	0.0	-	-	-		

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
255	3500	232	UNEMPLOY COMP	-	-	350	0.0	0.0	-	-	-
		240	MEDICAL	-	-	32,306	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	223,348	0.0	0.0	-	-	-
	Total Function 3500			-	-	748,348			-	-	-
Total Fund 255				0	0	2,751,370			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

257 STEM Beyond School Grant (History Only)

Fund Description:

Lost River Jr. / Sr. High School

Special Notes:

Revenue Budget

Fund 257

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
257	R3299	RESTR GRANTS OTHER	587	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
257	R5400	RESOURCES BEG FUND BAL	-20	-	-	-	-	-
257			567	-	-	-	-	-

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
257	1121	137	EXTRA DUTY/HOURLY	19	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	1	-	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	4	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	1	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	1	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	74	-	-	0.0	0.0	-	-	-	
		Total Function 1121			100	-	-			-	-	-
	2240	342	342	OUT-DIST TRAVEL	169	-	-	0.0	0.0	-	-	-
			413	FOOD SUPPLIES	89	-	-	0.0	0.0	-	-	-
			460	NONCONSUM ITEMS	192	-	-	0.0	0.0	-	-	-
		Total Function 2240			450	-	-			-	-	-
	2520	690	GRANT INDIRECT CHG	17	-	-	0.0	0.0	-	-	-	
		Total Function 2520			17	-	-			-	-	-
	Total Fund 257				567	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

258 Measure 98 - Years 1 & 3 (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 258

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
258	R3299	RESTR GRANTS OTHER	45,518	1,307,276	258,760	-	-	-
258			45,518	1,307,276	258,760	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
258	1121	111	LIC SALARIES	-	67,869	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	-	9,245	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	250	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	3,445	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	15,054	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	6,046	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	324	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	76	-	0.0	0.0	-	-	-	
		240	MEDICAL	-	17,481	-	0.0	0.0	-	-	-	
		241	VISION	-	240	-	0.0	0.0	-	-	-	
		242	DISABILITY	-	144	-	0.0	0.0	-	-	-	
		243	DENTAL	-	1,363	-	0.0	0.0	-	-	-	
		310	INST/PROF/TECH SERVICES	-	10,989	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	5,163	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	12,161	-	0.0	0.0	-	-	-	
	Total Function 1121				-	149,849	-			-	-	-
	1131	111	111	LIC SALARIES	6,794	154,221	-	0.0	0.0	-	-	-
			112	CLASS SALARIES	-	117,963	-	0.0	0.0	-	-	-
			121	SUB LICENSED	-	1,542	-	0.0	0.0	-	-	-
			132	STIPEND-REMOTE LOCATION	-	296	-	0.0	0.0	-	-	-
			137	EXTRA DUTY/HOURLY	162	15,748	-	0.0	0.0	-	-	-
			210	PERS DISTRICT T1/T2	-	31,533	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	10	16,407	-	0.0	0.0	-	-	-
216			PERS DISTRICT OPSPR	36	46,516	-	0.0	0.0	-	-	-	
220			SOC SEC ADMIN	515	21,532	-	0.0	0.0	-	-	-	
231			WRKRS COMP	30	1,226	-	0.0	0.0	-	-	-	
232			UNEMPLOY COMP	7	288	-	0.0	0.0	-	-	-	
240			MEDICAL	714	43,676	-	0.0	0.0	-	-	-	
241			VISION	34	3,020	-	0.0	0.0	-	-	-	
242	DISABILITY	21	337	-	0.0	0.0	-	-	-			
243	DENTAL	98	7,352	-	0.0	0.0	-	-	-			

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
258	1131	310	INST/PROF/TECH SERVICES	-	14,772	-	0.0	0.0	-	-	-
		324	RENTALS	-	490	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	13,167	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	450	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	1,490	48,533	0.0	0.0	-	-	-
		370	TUITION	-	21,706	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	6,627	31,688	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	48	-	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	-	4,779	47,532	0.0	0.0	-	-	-
		422	TEXTBOOKS - REPLACEMENT	-	2,194	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	22,926	26,405	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	-	10,840	28,519	0.0	0.0	-	-	-
		480	COMPUTER HDW	35,449	90,118	68,657	0.0	0.0	-	-	-
		540	DEPRECIABLE EQUIPMENT	-	19,345	-	0.0	0.0	-	-	-
		Total Function 1131				43,869	670,610	251,334			-
1283		111	LIC SALARIES	-	43,692	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	6,997	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	3,342	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	177	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	43	-	0.0	0.0	-	-	-
Total Function 1283				-	54,252	-			-	-	-
1284		111	LIC SALARIES	-	43,146	-	0.0	0.0	-	-	-
		112	CLASS SALARIES	-	329	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	2,586	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	11,456	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	3,127	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	184	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	43	-	0.0	0.0	-	-	-
		240	MEDICAL	-	18,715	-	0.0	0.0	-	-	-
241	VISION	-	902	-	0.0	0.0	-	-	-		

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
258	1284	242	DISABILITY	-	98	-	0.0	0.0	-	-	-
		243	DENTAL	-	1,617	-	0.0	0.0	-	-	-
		Total Function 1284			-	82,204	-			-	-
	2120	111	LIC SALARIES	-	105,072	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	905	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	25,036	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	6,244	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	6,887	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	7,599	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	435	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	100	-	0.0	0.0	-	-	-
		240	MEDICAL	-	17,146	-	0.0	0.0	-	-	-
		241	VISION	-	793	-	0.0	0.0	-	-	-
		242	DISABILITY	-	238	-	0.0	0.0	-	-	-
		243	DENTAL	-	1,574	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	626	-	0.0	0.0	-	-	-
	Total Function 2120			-	172,655	-			-	-	-
	2211	342	OUT-DIST TRAVEL	-	91	-	0.0	0.0	-	-	-
		351	TELEPHONE	-	586	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	19,659	-	0.0	0.0	-	-	-
	Total Function 2211			-	20,336	-			-	-	-
	2240	111	LIC SALARIES	-	64,053	-	0.0	0.0	-	-	-
		121	SUB LICENSED	-	376	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	4,438	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	236	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	4,067	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	17,823	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	4,840	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	284	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	69	-	0.0	0.0	-	-	-
	240	MEDICAL	-	11,344	-	0.0	0.0	-	-	-	

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
258	2240	241	VISION	-	208	-	0.0	0.0	-	-	-	
		242	DISABILITY	-	137	-	0.0	0.0	-	-	-	
		243	DENTAL	-	1,058	-	0.0	0.0	-	-	-	
		310	INST/PROF/TECH SERVICES	-	3,725	-	0.0	0.0	-	-	-	
		341	IN-DIST TRAVEL	-	125	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	4,360	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-	1,092	-	0.0	0.0	-	-	-	
	Total Function 2240				-	118,236	-			-	-	-
	2520	690	GRANT INDIRECT CHG	1,648	39,135	7,426	0.0	0.0	-	-	-	
	Total Function 2520				1,648	39,135	7,426			-	-	-
Total Fund 258				45,518	1,307,276	258,760			0	0	0	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
259	R1940	SVCS OTH LOCAL EDUCA AGEN	17,400	22,800	30,000	30,000	30,000	30,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
259	R5400	RESOURCES BEG FUND BAL	-	-	-	3,489	3,489	3,489
259			17,400	22,800	30,000	33,489	33,489	33,489

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
259	2211	137	EXTRA DUTY/HOURLY	1,823	-	3,400	0.0	0.0	3,400	3,400	3,400
		210	PERS DISTRICT T1/T2	496	-	924	0.0	0.0	924	924	924
		212	PERS PICKUP 6%	109	-	204	0.0	0.0	204	204	204
		220	SOC SEC ADMIN	136	-	254	0.0	0.0	254	254	254
		231	WRKRS COMP	8	-	15	0.0	0.0	15	15	15
		232	UNEMPLOY COMP	2	-	3	0.0	0.0	3	3	3
		341	IN-DIST TRAVEL	129	161	201	0.0	0.0	201	201	201
		390	OTH GEN PROF TECH SRVS	14,487	19,000	25,000	0.0	0.0	28,489	28,489	28,489
		413	FOOD SUPPLIES	209	190	-	0.0	0.0	-	-	-
	Total Function 2211			17,400	19,351	30,000			33,489	33,489	33,489
	7000	820	RESERVED FOR NEXT YEAR	-	3,449	-	0.0	0.0	-	-	-
Total Function 7000			-	3,449	-			-	-	-	
Total Fund 259			17,400	22,800	30,000			33,489	33,489	33,489	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

261 Inflexion / makeSpace

Fund Description:

Partnership with the makeSPACE project through teacher participation in training and research activates, teacher implementation of arts integration strategies, and student participation in both arts integration learning and research actives.

Special Notes:

Revenue Budget

Fund 261

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
261	R4700	GRANT AID FED GOV INTER	-	-	34,518	25,682	25,682	25,682
261			-	-	34,518	25,682	25,682	25,682

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
261	2240	137	EXTRA DUTY/HOURLY	-	-	23,606	0.0	0.0	17,603	17,603	17,603
		212	PERS PICKUP 6%	-	-	1,416	0.0	0.0	571	571	571
		216	PERS DISTRICT OPSPR	-	-	6,274	0.0	0.0	5,082	5,082	5,082
		220	SOC SEC ADMIN	-	-	1,814	0.0	0.0	1,366	1,366	1,366
		231	WRKRS COMP	-	-	97	0.0	0.0	72	72	72
		232	UNEMPLOY COMP	-	-	24	0.0	0.0	18	18	18
	Total Function 2240			-	-	33,231			24,712	24,712	24,712
	2520	690	GRANT INDIRECT CHG	-	-	1,288	0.0	0.0	970	970	970
	Total Function 2520			-	-	1,288			970	970	970
	Total Fund 261				0	0	34,518			25,682	25,682

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
262	R3940	SMILE	5,886	3,800	5,500	3,800	3,800	3,800
262			5,886	3,800	5,500	3,800	3,800	3,800

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
262	1111	149	STIPEND-SMILE	2,519	1,700	-	0.0	0.0	555	555	555	
		410	CONSUMABLE SUPPLIES	-	-	250	0.0	0.0	139	139	139	
	Total Function 1111			2,519	1,700	250			693	693	693	
	1121	149	STIPEND-SMILE	1,684	1,018	2,500	0.0	0.0	1,387	1,387	1,387	
		410	CONSUMABLE SUPPLIES	-	18	-	0.0	0.0	139	139	139	
	Total Function 1121			1,684	1,035	2,500			1,526	1,526	1,526	
	1131	149	STIPEND-SMILE	1,684	1,018	2,500	0.0	0.0	1,387	1,387	1,387	
		410	CONSUMABLE SUPPLIES	-	47	250	0.0	0.0	194	194	194	
	Total Function 1131			1,684	1,065	2,750			1,581	1,581	1,581	
	Total Fund 262				5,886	3,800	5,500			3,800	3,800	3,800

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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:

Extended through 6/30/2022 due to COVID.

Revenue Budget

Fund 263

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
263	R4300	RESTRICT REV FED GOV	-	21,901	74,637	112,221	112,221	112,221
263			-	21,901	74,637	112,221	112,221	112,221

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
263	2520	690	GRANT INDIRECT CHG	-	628	2,142	0.0	0.0	4,060	4,060	4,060
			Total Function 2520	-	628	2,142			4,060	4,060	4,060
	3100	112	CLASS SALARIES	-	10,434	20,121	0.4	0.0	20,121	20,121	20,121
		212	PERS PICKUP 6%	-	120	1,207	0.0	0.0	1,207	1,207	1,207
		216	PERS DISTRICT OPSPR	-	530	5,394	0.0	0.0	5,394	5,394	5,394
		220	SOC SEC ADMIN	-	798	1,539	0.0	0.0	1,539	1,539	1,539
		231	WRKRS COMP	-	45	86	0.0	0.0	86	86	86
		232	UNEMPLOY COMP	-	10	20	0.0	0.0	20	20	20
		241	VISION	-	322	591	0.0	0.0	591	591	591
		243	DENTAL	-	1,025	1,879	0.0	0.0	2,072	2,072	2,072
		342	OUT-DIST TRAVEL	-	1,844	8,924	0.0	0.0	15,000	15,000	15,000
		390	OTH GEN PROF TECH SRVS	-	3,036	15,971	0.0	0.0	30,000	30,000	30,000
		410	CONSUMABLE SUPPLIES	-	1,444	16,320	0.0	0.0	26,320	26,320	26,320
		450	FOOD (FOOD SERV ONLY)	-	414	443	0.0	0.0	5,811	5,811	5,811
		480	COMPUTER HDW	-	1,251	-	0.0	0.0	-	-	-
			Total Function 3100	-	21,273	72,495			108,161	108,161	108,161
Total Fund 263				0	21,901	74,637			112,221	112,221	112,221

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
265	R3990	MISC STATE FUNDS	3,205	31,181	99,207	51,311	51,311	51,311
265			3,205	31,181	99,207	51,311	51,311	51,311

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
265	1131	341	IN-DIST TRAVEL	-	-	4,125	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	-	3,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	3,205	10,672	38,612	0.0	0.0	24,924	24,924	24,924
		460	NONCONSUM ITEMS	-	15,075	50,622	0.0	0.0	24,924	24,924	24,924
		480	COMPUTER HDW	-	4,558	-	0.0	0.0	-	-	-
	Total Function 1131			3,205	30,305	96,359			49,848	49,848	49,848
	2520	690	GRANT INDIRECT CHG	-	876	2,847	0.0	0.0	1,463	1,463	1,463
			Total Function 2520	-	876	2,847			1,463	1,463	1,463
	Total Fund 265			3,205	31,181	99,207			51,311	51,311	51,311

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
266	R3299	RESTR GRANTS OTHER	15,630	26,311	110,158	25,000	25,000	25,000
266			15,630	26,311	110,158	25,000	25,000	25,000

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
266	3100	342	OUT-DIST TRAVEL	-	-	400	0.0	0.0	-	-	-
		450	FOOD (FOOD SERV ONLY)	15,630	26,311	109,758	0.0	0.0	25,000	25,000	25,000
	Total Function 3100				15,630	26,311	110,158			25,000	25,000
Total Fund 266				15,630	26,311	110,158			25,000	25,000	25,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

267 US Fish Wildlife (History Only)

Fund Description:

Wildlife habitat improvement project at Peterson Elementary School.

Special Notes:

Revenue Budget

Fund 267

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
267	R5400	RESOURCES BEG FUND BAL	847	847	597	-	-	-
267			847	847	597	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
267	2543	410	CONSUMABLE SUPPLIES	-	250	597	0.0	0.0	-	-	-
			Total Function 2543	-	250	597			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	847	597	-	0.0	0.0	-	-	-
			Total Function 7000	847	597	-			-	-	-
Total Fund 267				847	847	597			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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
July 1, 2021 to June 30, 2022
Fund 268**

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
268	R1510	INTEREST ON INVESTMENTS	200	230	-	-	-	-
268	R1920	CONTR/DON PRIVATE SOURCES	5,201	5,289	-	-	-	-
1000 - Revenue from Local Sources			5,401	5,519	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
268	R5400	RESOURCES BEG FUND BAL	6,936	8,681	14,199	14,250	14,250	14,250
5000 - Revenue From Other Sources			6,936	8,681	14,199	14,250	14,250	14,250
Summary			12,337	14,199	14,199	14,250	14,250	14,250

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
268	1121	374	OTHER TUITION	410	-	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	590	-	2,512	0.0	0.0	2,556	2,556	2,556	
	Total Function 1121			1,000	-	2,512			2,556	2,556	2,556	
	1131	410	CONSUMABLE SUPPLIES	584	-	2,563	0.0	0.0	2,614	2,614	2,614	
		460	NONCONSUM ITEMS	2,072	-	9,124	0.0	0.0	9,080	9,080	9,080	
	Total Function 1131			2,656	-	11,687			11,694	11,694	11,694	
	7000	820	RESERVED FOR NEXT YEAR	8,681	14,199	-	0.0	0.0	-	-	-	
	Total Function 7000			8,681	14,199	-			-	-	-	
	Total Fund 268				12,337	14,199	14,199			14,250	14,250	14,250
	TOTAL				12,337	14,199	14,199			14,250	14,250	14,250

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
269	R1510	INTEREST ON INVESTMENTS	1,218	934	1,500	1,220	1,220	1,220
	R1920	CONTR/DON PRIVATE SOURCES	-	5,000	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
269	R5400	RESOURCES BEG FUND BAL	58,540	55,258	51,692	57,260	57,260	57,260
269			59,758	61,192	53,192	58,480	58,480	58,480

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
269	1131	374	OTHER TUITION	4,500	4,500	51,692	0.0	0.0	58,480	58,480	58,480
	Total Function 1131			4,500	4,500	51,692			58,480	58,480	58,480
	2310	374	OTHER TUITION	-	3,500	1,500	0.0	0.0	-	-	-
	Total Function 2310			-	3,500	1,500			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	55,258	53,192	-	0.0	0.0	-	-	-
	Total Function 7000			55,258	53,192	-			-	-	-
	Total Fund 269			59,758	61,192	53,192			58,480	58,480	58,480

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
271	R1920	CONTR/DON PRIVATE SOURCES	29,237	-	15,000	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
271	R5400	RESOURCES BEG FUND BAL	12,021	14,246	2,750	17,270	17,270	17,270
271			41,258	14,246	17,750	17,270	17,270	17,270

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
271	1111	341	IN-DIST TRAVEL	436	-	-	0.0	0.0	-	-	-
	Total Function 1111			436	-	-			-	-	-
	1131	310	INST/PROF/TECH SERVICES	75	-	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	137	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	14,626	3,537	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	3,385	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	428	-	-	0.0	0.0	-	-	-
	Total Function 1131			18,651	3,537	-			-	-	-
	2240	310	INST/PROF/TECH SERVICES	4,770	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	3,156	7,959	17,750	0.0	0.0	17,270	17,270	17,270
	Total Function 2240			7,926	7,959	17,750			17,270	17,270	17,270
	7000	820	RESERVED FOR NEXT YEAR	14,246	2,750	-	0.0	0.0	-	-	-
	Total Function 7000			14,246	2,750	-			-	-	-
	Total Fund 271			41,258	14,246	17,750			17,270	17,270	17,270

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
272	R1920	CONTR/DON PRIVATE SOURCES	6,000	7,600	7,800	7,382	7,382	7,382

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
272	R5400	RESOURCES BEG FUND BAL	2,389	2,835	4,700	-	-	-
272			8,389	10,435	12,500	7,382	7,382	7,382

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
272	1131	137	EXTRA DUTY/HOURLY	3,600	3,600	-	0.0	0.0	-	-	-	
		147	STIPEND-TEAM LEADER	-	-	6,000	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	75	520	6,500	0.0	0.0	7,382	7,382	7,382	
		413	FOOD SUPPLIES	579	-	-	0.0	0.0	-	-	-	
	Total Function 1131			4,254	4,120	12,500			7,382	7,382	7,382	
	2240	312	INST PRGM IMPROV SERV	1,300	-	-	0.0	0.0	-	-	-	
	Total Function 2240			1,300	-	-			-	-	-	
	7000	820	RESERVED FOR NEXT YEAR	2,835	6,316	-	0.0	0.0	-	-	-	
	Total Function 7000			2,835	6,316	-			-	-	-	
	Total Fund 272				8,389	10,435	12,500			7,382	7,382	7,382

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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:

Revenue Budget

Fund 273

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
273	R5200	INTERFUND TRANSFERS	40,884	34,444	50,000	50,000	50,000	50,000
	R5400	RESOURCES BEG FUND BAL	50,000	-	-	-	-	-
273			90,884	34,444	50,000	50,000	50,000	50,000

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
273	2240	121	SUB LICENSED	4,050	7,611	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	49	361	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	97	197	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	315	974	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	310	581	-	0.0	0.0	-	-	-
		231	WRKRS COMP	18	33	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	4	7	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	36,040	24,680	50,000	0.0	0.0	50,000	50,000	50,000
	Total Function 2240			40,884	34,444	50,000			50,000	50,000	50,000
	7000	820	RESERVED FOR NEXT YEAR	50,000	-	-	0.0	0.0	-	-	-
Total Function 7000			50,000	-	-			-	-	-	
Total Fund 273			90,884	34,444	50,000			50,000	50,000	50,000	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
274	R3299	RESTR GRANTS OTHER	135,494	98,394	219,260	249,409	249,409	249,409
274			135,494	98,394	219,260	249,409	249,409	249,409

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
274	1111	137	EXTRA DUTY/HOURLY	14,696	740	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	496	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	837	44	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	2,651	197	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	1,097	50	-	0.0	0.0	-	-	-
		231	WRKRS COMP	63	3	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	14	1	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	6,318	12,721	0.0	0.0	21,509	21,509	21,509
		373	TUITION PRIVATE	102,872	89,378	206,539	0.0	0.0	227,900	227,900	227,900
	Total Function 1111			122,727	96,732	219,260			249,409	249,409	249,409
	2550	343	STUDENT OUT-DIST-TRVL	12,767	1,662	-	0.0	0.0	-	-	-
			Total Function 2550	12,767	1,662	-			-	-	-
	Total Fund 274			135,494	98,394	219,260			249,409	249,409	249,409

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

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 all of our schools with prorated reimbursement from USDA. In 2020 – 2021, Klamath County School District enrolled all of our schools in the CEP program. In addition, COVID reimbursement were at SFSP rates instead of normal NSLP rates.

Revenue Budget

Fund 275

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
275	R1610	DAILY SALES-REIMB PRGRMS	228,877	157,841	22,000	150,000	150,000	150,000
	R1620	DAILY SALES-NON REIMB PRG	-	-	-	2,000	2,000	2,000
	R1630	SPECIAL FUNCTIONS	11,634	7,745	6,500	-	-	-
	R1920	CONTR/DON PRIVATE SOURCES	-	-	3,000	3,000	3,000	3,000

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
275	R3102	SSF-LUNCH MATCH	32,683	33,701	37,400	37,000	37,000	37,000
	R3299	RESTR GRANTS OTHER	14,187	8,817	38,000	5,000	5,000	5,000

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
275	R4505	SCHOOL LUNCH CLAIM	2,577,377	2,848,776	4,232,192	2,871,000	2,871,000	2,871,000
	R4910	COMMODITIES FMV	281,959	309,471	228,438	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
275	R5200	INTERFUND TRANSFERS	84,405	-	59,557	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	-	430,817	430,817	430,817
275			3,231,122	3,366,352	4,627,087	3,498,817	3,498,817	3,498,817

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
275	1292	413	FOOD SUPPLIES	3,518	2,060	2,500	0.0	0.0	-	-	-
			Total Function 1292	3,518	2,060	2,500			-	-	-
	3100	112	CLASS SALARIES	851,975	881,061	925,603	41.7	44.4	925,590	925,590	925,590
		114	MGR CLASSIFIED	73,198	82,793	101,667	1.0	2.0	137,155	137,155	137,155
		119	SUMMER EMPLOYEES	9,514	14,254	15,002	0.0	0.0	15,002	15,002	15,002
		122	SUB CLASSIFIED	48,961	32,588	65,000	0.0	0.0	65,000	65,000	65,000
		130	OVERTIME SALARY	21	-	-	0.0	0.0	-	-	-
		134	STIPEND-CAFETERIA	1,500	1,500	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	8,813	12,510	-	0.0	0.0	11,902	11,902	11,902
		210	PERS DISTRICT T1/T2	82,970	88,531	79,653	0.0	0.0	58,980	58,980	58,980
		212	PERS PICKUP 6%	53,595	49,374	64,341	0.0	0.0	68,188	68,188	68,188
		215	PY PERS RECONCIL.	115	68	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	128,641	151,709	219,178	0.0	0.0	220,175	220,175	220,175
		220	SOC SEC ADMIN	70,018	72,244	84,792	0.0	0.0	88,434	88,434	88,434
		231	WRKRS COMP	26,550	25,942	28,375	0.0	0.0	30,103	30,103	30,103
		232	UNEMPLOY COMP	941	974	8,119	0.0	0.0	1,155	1,155	1,155
		240	MEDICAL	220,808	203,784	196,875	0.0	0.0	202,935	202,935	202,935
		241	VISION	22,979	20,405	20,710	0.0	0.0	20,098	20,098	20,098
		242	DISABILITY	-	-132	-	0.0	0.0	-	-	-
		243	DENTAL	54,719	55,789	58,119	0.0	0.0	62,122	62,122	62,122
		245	LIFE INSURANCE	385	343	270	0.0	0.0	1,319	1,319	1,319
		322	REPAIR & MAINT SERVICE	29,181	29,678	27,000	0.0	0.0	29,000	29,000	29,000
		324	RENTALS	16,385	17,327	16,000	0.0	0.0	16,300	16,300	16,300
		341	IN-DIST TRAVEL	2,238	2,191	2,500	0.0	0.0	2,300	2,300	2,300
		342	OUT-DIST TRAVEL	849	-	900	0.0	0.0	800	800	800
		353	POSTAGE	299	-	1,000	0.0	0.0	300	300	300
		354	ADVERTISING	-	-	500	0.0	0.0	-	-	-
		380	NON-INSTR PROF/TECH	9,195	4,625	11,000	0.0	0.0	9,100	9,100	9,100
		386	DATA PROCESSING SRVS	14,912	5,992	9,900	0.0	0.0	9,900	9,900	9,900
		390	OTH GEN PROF TECH SRVS	-	4,241	-	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	144	48	200	0.0	0.0	160	160	160

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
275	3100	410	CONSUMABLE SUPPLIES	80,956	52,493	90,059	0.0	0.0	61,200	61,200	61,200
		413	FOOD SUPPLIES	3,285	446	10,000	0.0	0.0	3,000	3,000	3,000
		414	DONATED COMMODITIES	281,959	309,471	250,000	0.0	0.0	312,000	312,000	312,000
		419	FUEL - TRANSPORTATION	2,672	2,989	3,500	0.0	0.0	3,600	3,600	3,600
		450	FOOD (FOOD SERV ONLY)	1,102,822	1,086,598	2,299,975	0.0	0.0	1,108,000	1,108,000	1,108,000
		460	NONCONSUM ITEMS	10,907	25,123	18,000	0.0	0.0	11,000	11,000	11,000
		470	COMPUTER SOFTWR	-	498	-	0.0	0.0	-	-	-
		499	WAREHOUSE OFFSET	1,013	-	1,000	0.0	0.0	1,000	1,000	1,000
		520	BLDG ACQUISITION/IMPRVMNT	2,398	-	-	0.0	0.0	2,500	2,500	2,500
		541	INITIAL ADDTL EQUIP	-	-	-	0.0	0.0	5,000	5,000	5,000
		542	REPLACEMENT EQUIP	12,404	3,259	15,000	0.0	0.0	15,000	15,000	15,000
		640	DUES AND FEES	282	479	350	0.0	0.0	500	500	500
		Total Function 3100				3,227,604	3,239,196	4,624,587			3,498,817
7000	820	RESERVED FOR NEXT YEAR	-	125,096	-	0.0	0.0	-	-	-	
Total Function 7000				-	125,096	-			-	-	-
Total Fund 275				3,231,122	3,366,352	4,627,087			3,498,817	3,498,817	3,498,817

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 Budget

276 ORTli (History Only)

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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
276	R2200	RESTRICTED REVENUE	22,006	23,986	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
276	R5400	RESOURCES BEG FUND BAL	-	6,387	2,248	-	-	-
276			22,006	30,373	2,248	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
276	2240	342	OUT-DIST TRAVEL	15,619	4,139	2,248	0.0	0.0	-	-	-
	Total Function 2240			15,619	4,139	2,248			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	6,387	26,234	-	0.0	0.0	-	-	-
	Total Function 7000			6,387	26,234	-			-	-	-
Total Fund 276				22,006	30,373	2,248			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
277	R1920	CONTR/DON PRIVATE SOURCES	-	9,786	-	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
277	R4500	RESTR REV FED GOV TO STAT	-	-	250,000	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
277	R5200	INTERFUND TRANSFERS	-	250,000	400,000	250,000	250,000	250,000
	R5400	RESOURCES BEG FUND BAL	-	-	-	100,000	100,000	100,000
277			-	259,786	650,000	350,000	350,000	350,000

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
277	1111	470	COMPUTER SOFTWR	-	995	-	0.0	0.0	-	-	-
	Total Function 1111			-	995	-			-	-	-
	1250	137	EXTRA DUTY/HOURLY	-	733	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	7	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	43	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	190	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	54	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	3	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	1	-	0.0	0.0	-	-	-
		Total Function 1250			-	1,030	-			-	-
	1283	137	EXTRA DUTY/HOURLY	-	288	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	17	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	76	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	20	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	1	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	0	-	0.0	0.0	-	-	-
	Total Function 1283			-	402	-			-	-	-
	2130	137	EXTRA DUTY/HOURLY	-	1,019	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	61	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	271	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	71	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	4	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	1	-	0.0	0.0	-	-	-
	Total Function 2130			-	1,426	-			-	-	-
	2190	137	EXTRA DUTY/HOURLY	-	199	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	18	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	12	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	38	-	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	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
277	2190	353	POSTAGE	-	2,020	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	1,362	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	1,180	-	0.0	0.0	-	-	-	
			Total Function 2190		-	4,845	-			-	-	-
	2211	137	EXTRA DUTY/HOURLY	-	6,644	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	578	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	396	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	1,276	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	494	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	27	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	7	-	0.0	0.0	-	-	-	
		353	POSTAGE	-	8,205	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	5,706	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	-	508	-	0.0	0.0	-	-	-	
			Total Function 2211		-	23,840	-			-	-	-
	2321	137	EXTRA DUTY/HOURLY	-	2,423	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	776	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	145	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	186	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	10	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	2	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	-	354	-	0.0	0.0	-	-	-	
			Total Function 2321		-	3,897	-			-	-	-
	2410	137	EXTRA DUTY/HOURLY	-	2,981	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	282	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	179	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	558	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	217	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	13	-	0.0	0.0	-	-	-	
			232	UNEMPLOY COMP	-	3	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
277	2410	353	POSTAGE	-	14	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	471	-	0.0	0.0	-	-	-
	Total Function 2410			-	4,718	-			-	-	-
	2520	137	EXTRA DUTY/HOURLY	-	2,355	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	76	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	127	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	563	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	178	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	10	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	2	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	93	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	59	-	0.0	0.0	-	-	-
		Total Function 2520			-	3,464	-			-	-
	2528	341	IN-DIST TRAVEL	-	18	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	24,514	317,756	0.0	0.0	75,000	75,000	75,000
		460	NONCONSUM ITEMS	-	7,963	-	0.0	0.0	-	-	-
	Total Function 2528			-	32,495	317,756			75,000	75,000	75,000
	2542	137	EXTRA DUTY/HOURLY	-	15,503	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	1,528	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	927	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	2,852	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	1,145	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	434	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	15	-	0.0	0.0	-	-	-
		351	TELEPHONE	-	205	-	0.0	0.0	-	-	-
	460	NONCONSUM ITEMS	-	214	-	0.0	0.0	-	-	-	
	Total Function 2542			-	22,824	-			-	-	-
	2544	137	EXTRA DUTY/HOURLY	-	460	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	28	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	123	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	35	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
277	2544	231	WRKRS COMP	-	2	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	0	-	0.0	0.0	-	-	-	
		240	MEDICAL	-	225	-	0.0	0.0	-	-	-	
		241	VISION	-	8	-	0.0	0.0	-	-	-	
		243	DENTAL	-	18	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	36	-	0.0	0.0	-	-	-	
		Total Function 2544			-	934	-			-	-	-
		2550	137	EXTRA DUTY/HOURLY	-	3,465	-	0.0	0.0	-	-	-
			210	PERS DISTRICT T1/T2	-	19	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	-	163	-	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	-	708	-	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	-	258	-	0.0	0.0	-	-	-
			231	WRKRS COMP	-	118	-	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	-	3	-	0.0	0.0	-	-	-
		Total Function 2550			-	4,734	-			-	-	-
		2572	410	CONSUMABLE SUPPLIES	-	10,647	-	0.0	0.0	-	-	-
		Total Function 2572			-	10,647	-			-	-	-
		2573	137	EXTRA DUTY/HOURLY	-	1,511	-	0.0	0.0	-	-	-
			210	PERS DISTRICT T1/T2	-	31	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	-	91	-	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	-	375	-	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	-	105	-	0.0	0.0	-	-	-
			231	WRKRS COMP	-	39	-	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	-	2	-	0.0	0.0	-	-	-
			410	CONSUMABLE SUPPLIES	-	53,340	332,244	0.0	0.0	275,000	275,000	275,000
			460	NONCONSUM ITEMS	-	298	-	0.0	0.0	-	-	-
		499	WAREHOUSE OFFSET	-	4,737	-	0.0	0.0	-	-	-	
	Total Function 2573			-	60,527	332,244			275,000	275,000	275,000	
	2641	137	EXTRA DUTY/HOURLY	-	1,741	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	104	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	463	-	0.0	0.0	-	-	-	

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
277	2641	220	SOC SEC ADMIN	-	133	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	7	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	2	-	0.0	0.0	-	-	-	
		Total Function 2641		-	2,450	-			-	-	-	
	2660	410	CONSUMABLE SUPPLIES	-	1,421	-	0.0	0.0	-	-	-	
		Total Function 2660		-	1,421	-			-	-	-	
	3100	137	EXTRA DUTY/HOURLY	-	3,647	-	0.0	0.0	-	-	-	
			210	PERS DISTRICT T1/T2	-	542	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	-	214	-	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	-	499	-	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	-	257	-	0.0	0.0	-	-	-
			231	WRKRS COMP	-	76	-	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	-	3	-	0.0	0.0	-	-	-
			341	IN-DIST TRAVEL	-	65	-	0.0	0.0	-	-	-
			410	CONSUMABLE SUPPLIES	-	3,752	-	0.0	0.0	-	-	-
			450	FOOD (FOOD SERV ONLY)	-	69,290	-	0.0	0.0	-	-	-
		Total Function 3100		-	78,345	-			-	-	-	
	3300	137	EXTRA DUTY/HOURLY	-	430	-	0.0	0.0	-	-	-	
			212	PERS PICKUP 6%	-	26	-	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	-	114	-	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	-	34	-	0.0	0.0	-	-	-
			231	WRKRS COMP	-	2	-	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	-	0	-	0.0	0.0	-	-	-
			410	CONSUMABLE SUPPLIES	-	185	-	0.0	0.0	-	-	-
		Total Function 3300		-	792	-			-	-	-	
	Total Fund 277				0	259,786	650,000			350,000	350,000	350,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
278	R1920	CONTR/DON PRIVATE SOURCES	23,235	47,896	41,036	-	-	-
	R1990	MISCELLANEOUS	1,500	-	-	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
278	R3299	RESTR GRANTS OTHER	5,936	-	13,920	-	-	-
	R3990	MISC STATE FUNDS	1,906	-	-	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
278	R4500	RESTR REV FED GOV TO STAT	4,901	65,354	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
278	R5400	RESOURCES BEG FUND BAL	15,890	19,327	27,788	40,535	40,535	40,535
278			53,369	132,577	82,744	40,535	40,535	40,535

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
278	1111	121	SUB LICENSED	90	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	374	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	373	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	6	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-200	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	39	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-26	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	1	-	-	0.0	0.0	-	-	-
		242	DISABILITY	-3	-	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	566	999	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	80	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	2,031	1,570	2,591	0.0	0.0	2,914	2,914	2,914
		413	FOOD SUPPLIES	30	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	2,748	1,483	-	0.0	0.0	-	-	-
				Total Function 1111	6,109	4,051	2,591			2,914	2,914
	1121	410	CONSUMABLE SUPPLIES	88	120	1,684	0.0	0.0	1,606	1,606	1,606
		460	NONCONSUM ITEMS	3,200	604	1,671	0.0	0.0	1,671	1,671	1,671
		Total Function 1121	3,288	724	3,354			3,276	3,276	3,276	
	1131	410	CONSUMABLE SUPPLIES	162	2,076	11,829	0.0	0.0	3,500	3,500	3,500
		460	NONCONSUM ITEMS	-	2,483	1,060	0.0	0.0	3,600	3,600	3,600
		470	COMPUTER SOFTWR	2,030	-	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	-	15,000	0.0	0.0	-	-	-
		Total Function 1131	2,192	4,559	27,889			7,100	7,100	7,100	
	1210	310	INST/PROF/TECH SERVICES	-	6,930	-	0.0	0.0	-	-	-
		Total Function 1210	-	6,930	-			-	-	-	
	1229	342	OUT-DIST TRAVEL	1,844	-	-	0.0	0.0	-	-	-
		Total Function 1229	1,844	-	-			-	-	-	
	1250	111	LIC SALARIES	615	-	-	0.0	0.0	-	-	-
		Total Function 1250	615	-	-			-	-	-	
	1490	119	SUMMER EMPLOYEES	3,865	6,065	954	0.0	0.0	954	954	954
		212	PERS PICKUP 6%	176	364	57	0.0	0.0	57	57	57

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
278	1490	216	PERS DISTRICT OPSPR	641	1,612	253	0.0	0.0	253	253	253	
		220	SOC SEC ADMIN	296	464	73	0.0	0.0	73	73	73	
		231	WRKRS COMP	18	68	4	0.0	0.0	4	4	4	
		232	UNEMPLOY COMP	4	6	1	0.0	0.0	1	1	1	
		341	IN-DIST TRAVEL	-	739	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	37	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	-	201	-	0.0	0.0	-	-	-	
	Total Function 1490				5,000	9,557	1,343			1,343	1,343	1,343
	2130	310	310	INST/PROF/TECH SERVICES	8,701	3,392	13,920	0.0	0.0	-	-	-
			410	CONSUMABLE SUPPLIES	1,943	2,445	1,493	0.0	0.0	612	612	612
	Total Function 2130				10,644	5,837	15,413			612	612	612
	2190	111	111	LIC SALARIES	-	465	-	0.0	0.0	-	-	-
			Total Function 2190				-	465	-		-	-
	2240	342	342	OUT-DIST TRAVEL	-	5,000	2,654	0.0	0.0	2,654	2,654	2,654
			Total Function 2240				-	5,000	2,654		2,654	2,654
	2520	690	690	GRANT INDIRECT CHG	175	2,240	-	0.0	0.0	-	-	-
			Total Function 2520				175	2,240	-		-	-
	3100	410	410	CONSUMABLE SUPPLIES	-	-188	-	0.0	0.0	-	-	-
			460	NONCONSUM ITEMS	23	3,280	29,500	0.0	0.0	22,637	22,637	22,637
			542	REPLACEMENT EQUIP	4,151	62,649	-	0.0	0.0	-	-	-
	Total Function 3100				4,174	65,741	29,500			22,637	22,637	22,637
	7000	820	820	RESERVED FOR NEXT YEAR	19,327	27,473	-	0.0	0.0	-	-	-
			Total Function 7000				19,327	27,473	-		-	-
	Total Fund 278				53,369	132,577	82,744			40,535	40,535	40,535

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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

2000 - Revenue From Intermediate Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
279	R2900	REV BEHALF DIST	-	-	500,000	500,000	500,000	500,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
279	R5400	RESOURCES BEG FUND BAL	101,182	27,991	28,000	10,000	10,000	10,000
279			101,182	27,991	528,000	510,000	510,000	510,000

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
279	1111	460	NONCONSUM ITEMS	-	-	100,000	0.0	0.0	100,000	100,000	100,000	
	Total Function 1111			-	-	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	-	275	28,000	0.0	0.0	10,000	10,000	10,000
		324		RENTALS	180	1,525	-	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	250	-	0.0	0.0	-	-	-
		410		CONSUMABLE SUPPLIES	475	10	-	0.0	0.0	-	-	-
		460		NONCONSUM ITEMS	3,320	8	100,000	0.0	0.0	100,000	100,000	100,000
		520		BLDG ACQUISITION/IMPRVMT	47,337	12,248	-	0.0	0.0	-	-	-
		530		GROUNDS IMPROVEMENT	-	4,497	-	0.0	0.0	-	-	-
		640		DUES AND FEES	-	122	-	0.0	0.0	-	-	-
	Total Function 2544			73,191	18,935	128,000			110,000	110,000	110,000	
	7000	820	RESERVED FOR NEXT YEAR	27,991	9,057	-	0.0	0.0	-	-	-	
	Total Function 7000			27,991	9,057	-			-	-	-	
	Total Fund 279				101,182	27,991	528,000			510,000	510,000	510,000

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
280	R1700	EXTRACURRICULAR ACTIVITIE	1,373,913	1,038,758	1,400,000	700,000	700,000	700,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
280	R5400	RESOURCES BEG FUND BAL	911,116	921,511	950,000	1,000,000	1,000,000	1,000,000
280			2,285,029	1,960,268	2,350,000	1,700,000	1,700,000	1,700,000

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
280	1111	410	CONSUMABLE SUPPLIES	272,574	187,416	560,000	0.0	0.0	405,440	405,440	405,440
		541	INITIAL ADDTL EQUIP	-	-	150,000	0.0	0.0	108,600	108,600	108,600
		542	REPLACEMENT EQUIP	-	-	50,000	0.0	0.0	36,200	36,200	36,200
	Total Function 1111			272,574	187,416	760,000			550,240	550,240	550,240
	1121	410	CONSUMABLE SUPPLIES	106,360	70,384	150,000	0.0	0.0	108,600	108,600	108,600
		Total Function 1121			106,360	70,384	150,000			108,600	108,600
	1131	410	CONSUMABLE SUPPLIES	976,591	608,548	1,420,000	0.0	0.0	1,024,680	1,024,680	1,024,680
		520	BLDG ACQUISITION/IMPRVMT	-	-	12,000	0.0	0.0	10,688	10,688	10,688
		540	DEPRECIABLE EQUIPMENT	-	-	8,000	0.0	0.0	5,792	5,792	5,792
		541	INITIAL ADDTL EQUIP	-	4,000	-	0.0	0.0	-	-	-
		Total Function 1131			976,591	612,548	1,440,000			1,041,160	1,041,160
	1229	410	CONSUMABLE SUPPLIES	7,994	1,342	-	0.0	0.0	-	-	-
		Total Function 1229			7,994	1,342	-			-	-
	2543	530	GROUNDS IMPROVEMENT	-	24,310	-	0.0	0.0	-	-	-
			Total Function 2543			-	24,310	-			-
	7000	820	RESERVED FOR NEXT YEAR	921,511	1,064,269	-	0.0	0.0	-	-	-
			Total Function 7000			921,511	1,064,269	-			-
	Total Fund 280			2,285,029	1,960,268	2,350,000			1,700,000	1,700,000	1,700,000

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
281	R1700	EXTRACURRICULAR ACTIVITIE	337,261	267,846	367,000	311,950	311,950	311,950

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
281	R5400	RESOURCES BEG FUND BAL	145,999	155,116	100,000	85,000	85,000	85,000
281			483,261	422,962	467,000	396,950	396,950	396,950

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
281	1122	410	CONSUMABLE SUPPLIES	2,127	50	32,000	0.0	0.0	27,200	27,200	27,200	
		Total Function 1122			2,127	50	32,000			27,200	27,200	27,200
	1132	410	CONSUMABLE SUPPLIES	318,449	221,398	435,000	0.0	0.0	369,750	369,750	369,750	
		541	INITIAL ADDTL EQUIP	5,000	-	-	0.0	0.0	-	-	-	
		542	REPLACEMENT EQUIP	2,568	-	-	0.0	0.0	-	-	-	
	Total Function 1132			326,018	221,398	435,000			369,750	369,750	369,750	
	7000	820	RESERVED FOR NEXT YEAR	155,116	201,514	-	0.0	0.0	-	-	-	
	Total Function 7000			155,116	201,514	-			-	-	-	
	Total Fund 281				483,261	422,962	467,000			396,950	396,950	396,950

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 Budget

282 State of Oregon – Mini Grants (History Only)

Fund Description:

Funds awarded by the State of Oregon for smaller amounts that have a very specific use that is detailed by the state.

Special Notes:

Revenue Budget

Fund 282

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
282	R3299	RESTR GRANTS OTHER	-	-	28,061	-	-	-
282			-	-	28,061	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
282	1131	460	NONCONSUM ITEMS	-	-	8,879	0.0	0.0	-	-	-
			Total Function 1131	-	-	8,879			-	-	-
	2130	310	INST/PROF/TECH SERVICES	-	-	13,520	0.0	0.0	-	-	-
			Total Function 2130	-	-	13,520			-	-	-
	2520	690	GRANT INDIRECT CHG	-	-	662	0.0	0.0	-	-	-
			Total Function 2520	-	-	662			-	-	-
	2550	119	SUMMER EMPLOYEES	-	-	1,750	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	500	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	100	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	134	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	14	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	2	0.0	0.0	-	-	-
		419	FUEL - TRANSPORTATION	-	-	2,500	0.0	0.0	-	-	-
			Total Function 2550	-	-	5,000			-	-	-
Total Fund 282				0	0	28,061			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

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

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

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
283	R3299	RESTR GRANTS OTHER	-	-	46,292	45,341	45,341	45,341
283			-	-	46,292	45,341	45,341	45,341

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
283	1410	119	SUMMER EMPLOYEES	-	-	12,510	0.0	0.0	-	12,510	12,510	
		212	PERS PICKUP 6%	-	-	751	0.0	0.0	-	751	751	
		216	PERS DISTRICT OPSPR	-	-	3,285	0.0	0.0	-	3,284	3,284	
		220	SOC SEC ADMIN	-	-	961	0.0	0.0	-	961	961	
		231	WRKRS COMP	-	-	51	0.0	0.0	-	51	51	
		232	UNEMPLOY COMP	-	-	13	0.0	0.0	-	13	13	
		341	IN-DIST TRAVEL	-	-	-	0.0	0.0	-	500	500	
		342	OUT-DIST TRAVEL	-	-	1,000	0.0	0.0	-	500	500	
		410	CONSUMABLE SUPPLIES	-	-	12,997	0.0	0.0	-	10,985	10,985	
		413	FOOD SUPPLIES	-	-	-	0.0	0.0	-	729	729	
		420	TEXTBOOKS - NEW	-	-	-	0.0	0.0	-	574	574	
		460	NONCONSUM ITEMS	-	-	12,997	0.0	0.0	-	12,792	12,792	
	Total Function 1410				-	-	44,566			-	43,650	43,650
	1460	119	SUMMER EMPLOYEES	-	-	-	0.0	0.0	12,510	-	-	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	751	-	-	
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	3,284	-	-	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	961	-	-	
		231	WRKRS COMP	-	-	-	0.0	0.0	51	-	-	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	13	-	-	
		341	IN-DIST TRAVEL	-	-	-	0.0	0.0	500	-	-	
		342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	500	-	-	
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	10,985	-	-	
		413	FOOD SUPPLIES	-	-	-	0.0	0.0	729	-	-	
420		TEXTBOOKS - NEW	-	-	-	0.0	0.0	574	-	-		
460		NONCONSUM ITEMS	-	-	-	0.0	0.0	12,792	-	-		
690	GRANT INDIRECT CHG	-	-	-	0.0	0.0	1,691	-	-			
Total Function 1460				-	-	-		45,341	-	-		
2520	690	GRANT INDIRECT CHG	-	-	1,727	0.0	0.0	-	1,691	1,691		
Total Function 2520				-	-	1,727			-	1,691	1,691	
Total Fund 283				0	0	46,292			45,341	45,341	45,341	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
284	R1920	CONTR/DON PRIVATE SOURCES	-	59,300	51,497	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
284	R5400	RESOURCES BEG FUND BAL	-	-	33,957	56,393	56,393	56,393
284			-	59,300	85,453	56,393	56,393	56,393

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
284	1111	137	EXTRA DUTY/HOURLY	-	-	10,811	0.0	0.0	7,837	7,837	7,837
		210	PERS DISTRICT T1/T2	-	-	1,399	0.0	0.0	1,399	1,399	1,399
		212	PERS PICKUP 6%	-	-	648	0.0	0.0	492	492	492
		216	PERS DISTRICT OPSPR	-	-	1,506	0.0	0.0	812	812	812
		220	SOC SEC ADMIN	-	-	819	0.0	0.0	593	593	593
		231	WRKRS COMP	-	-	70	0.0	0.0	58	58	58
		232	UNEMPLOY COMP	-	-	10	0.0	0.0	7	7	7
		410	CONSUMABLE SUPPLIES	-	1,326	3,382	0.0	0.0	1,862	1,862	1,862
		460	NONCONSUM ITEMS	-	4,251	5,000	0.0	0.0	1,476	1,476	1,476
		640	DUES AND FEES	-	360	-	0.0	0.0	-	-	-
			Total Function 1111	-	5,937	23,645			14,536	14,536	14,536
	1121	137	EXTRA DUTY/HOURLY	-	247	4,243	0.0	0.0	4,243	4,243	4,243
		210	PERS DISTRICT T1/T2	-	79	768	0.0	0.0	768	768	768
		212	PERS PICKUP 6%	-	15	254	0.0	0.0	254	254	254
		216	PERS DISTRICT OPSPR	-	-	377	0.0	0.0	377	377	377
		220	SOC SEC ADMIN	-	18	320	0.0	0.0	320	320	320
		231	WRKRS COMP	-	1	24	0.0	0.0	24	24	24
		232	UNEMPLOY COMP	-	0	4	0.0	0.0	4	4	4
		322	REPAIR & MAINT SERVICE	-	-	1,000	0.0	0.0	1,000	1,000	1,000
		410	CONSUMABLE SUPPLIES	-	-	10,316	0.0	0.0	7,175	7,175	7,175
		460	NONCONSUM ITEMS	-	-	9,288	0.0	0.0	5,768	5,768	5,768
480	COMPUTER HDW	-	-	1,115	0.0	0.0	1,115	1,115	1,115		
			Total Function 1121	-	360	27,707			21,047	21,047	21,047
	1131	137	EXTRA DUTY/HOURLY	-	57	6,530	0.0	0.0	6,530	6,530	6,530
		210	PERS DISTRICT T1/T2	-	18	812	0.0	0.0	812	812	812
		212	PERS PICKUP 6%	-	3	390	0.0	0.0	390	390	390
		216	PERS DISTRICT OPSPR	-	-	941	0.0	0.0	941	941	941
		220	SOC SEC ADMIN	-	4	495	0.0	0.0	495	495	495
		231	WRKRS COMP	-	0	43	0.0	0.0	43	43	43
		232	UNEMPLOY COMP	-	0	6	0.0	0.0	6	6	6
322	REPAIR & MAINT SERVICE	-	-	1,000	0.0	0.0	375	375	375		

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
284	1131	410	CONSUMABLE SUPPLIES	-	7,346	7,682	0.0	0.0	1,000	1,000	1,000	
		413	FOOD SUPPLIES	-	534	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	2,994	7,086	0.0	0.0	1,102	1,102	1,102	
		480	COMPUTER HDW	-	470	6,115	0.0	0.0	6,115	6,115	6,115	
		541	INITIAL ADDTL EQUIP	-	6,886	-	0.0	0.0	-	-	-	
			Total Function 1131		-	18,313	31,100			17,810	17,810	17,810
	2220	430	LIBRARY BOOKS	-	519	-	0.0	0.0	-	-	-	
			Total Function 2220		-	519	-			-	-	-
	2240	342	OUT-DIST TRAVEL	-	214	-	0.0	0.0	-	-	-	
			390	OTH GEN PROF TECH SRVS	-	-	1,000	0.0	0.0	1,000	1,000	1,000
			Total Function 2240		-	214	1,000			1,000	1,000	1,000
	2550	136	EXTRA BUS TRIPS	-	-	1,417	0.0	0.0	1,417	1,417	1,417	
			212	PERS PICKUP 6%	-	-	85	0.0	0.0	85	85	85
			216	PERS DISTRICT OPSPR	-	-	376	0.0	0.0	376	376	376
			220	SOC SEC ADMIN	-	-	109	0.0	0.0	109	109	109
			231	WRKRS COMP	-	-	12	0.0	0.0	12	12	12
			232	UNEMPLOY COMP	-	-	1	0.0	0.0	1	1	1
			Total Function 2550		-	-	2,000			2,000	2,000	2,000
	7000	820	RESERVED FOR NEXT YEAR	-	33,957	-	0.0	0.0	-	-	-	
			Total Function 7000		-	33,957	-			-	-	-
	Total Fund 284				0	59,300	85,453			56,393	56,393	56,393

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
285	R1510	INTEREST ON INVESTMENTS	1,352	934	1,100	305	305	305
	R1920	CONTR/DON PRIVATE SOURCES	153,702	148,958	155,000	157,000	157,000	157,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
285	R5400	RESOURCES BEG FUND BAL	2,820	-	-	-	-	-
285			157,873	149,892	156,100	157,305	157,305	157,305

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
285	5200	710	TRANSFERS OUT	157,873	149,892	156,100	0.0	0.0	157,305	157,305	157,305
			Total Function 5200	157,873	149,892	156,100			157,305	157,305	157,305
			Total Fund 285	157,873	149,892	156,100			157,305	157,305	157,305

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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:

Revenue Budget

Fund 286

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
286	R1130	CONSTRUCTION EXCISE TAX	385,882	378,100	340,000	300,000	300,000	300,000
	R1510	INTEREST ON INVESTMENTS	2,913	7,836	5,000	5,000	5,000	5,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
286	R5400	RESOURCES BEG FUND BAL	262,715	332,061	683,827	810,334	810,334	810,334
286			651,510	717,997	1,028,827	1,115,334	1,115,334	1,115,334

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
286	2520	640	DUES AND FEES	23,023	21,023	28,000	0.0	0.0	28,000	28,000	28,000	
	Total Function 2520			23,023	21,023	28,000			28,000	28,000	28,000	
	2543	530	GROUNDS IMPROVEMENT	288,577	79,398	-	0.0	0.0	-	-	-	
	Total Function 2543			288,577	79,398	-			-	-	-	
	2544	520	BLDG ACQUISITION/IMPRVMT	-	-	1,000,827	0.0	0.0	1,087,334	1,087,334	1,087,334	
	Total Function 2544			-	-	1,000,827			1,087,334	1,087,334	1,087,334	
	4150	542	REPLACEMENT EQUIP	7,850	-	-	0.0	0.0	-	-	-	
	Total Function 4150			7,850	-	-			-	-	-	
	7000	820	RESERVED FOR NEXT YEAR	332,061	617,576	-	0.0	0.0	-	-	-	
	Total Function 7000			332,061	617,576	-			-	-	-	
	Total Fund 286				651,510	717,997	1,028,827			1,115,334	1,115,334	1,115,334

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
287	R5400	RESOURCES BEG FUND BAL	9,803	-	9,138	4,148	4,148	4,148
287			9,803	-	9,138	4,148	4,148	4,148

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
287	1121	137	EXTRA DUTY/HOURLY	424	-	956	0.0	0.0	1,000	1,000	1,000	
		212	PERS PICKUP 6%	25	-	57	0.0	0.0	60	60	60	
		216	PERS DISTRICT OPSPR	93	-	209	0.0	0.0	266	266	266	
		220	SOC SEC ADMIN	32	-	72	0.0	0.0	77	77	77	
		231	WRKRS COMP	2	-	4	0.0	0.0	4	4	4	
		232	UNEMPLOY COMP	0	-	1	0.0	0.0	1	1	1	
		410	CONSUMABLE SUPPLIES	-	-	2,108	0.0	0.0	173	173	173	
		413	FOOD SUPPLIES	-	-	1,209	0.0	0.0	386	386	386	
	Total Function 1121				576	-	4,615			1,966	1,966	1,966
	1131	410	CONSUMABLE SUPPLIES	88	-	-	0.0	0.0	-	-	-	
	Total Function 1131				88	-	-			-	-	-
	2550	137	EXTRA DUTY/HOURLY	-	-	3,430	0.0	0.0	1,550	1,550	1,550	
			212	PERS PICKUP 6%	-	-	173	0.0	0.0	93	93	93
			216	PERS DISTRICT OPSPR	-	-	630	0.0	0.0	412	412	412
			220	SOC SEC ADMIN	-	-	263	0.0	0.0	119	119	119
			231	WRKRS COMP	-	-	23	0.0	0.0	6	6	6
			232	UNEMPLOY COMP	-	-	4	0.0	0.0	2	2	2
	Total Function 2550				-	-	4,523			2,182	2,182	2,182
	7000	820	RESERVED FOR NEXT YEAR	9,138	-	-	0.0	0.0	-	-	-	
	Total Function 7000				9,138	-	-			-	-	-
	Total Fund 287				9,803	0	9,138			4,148	4,148	4,148

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

289 Klamath Tribes CARES (History Only)

Fund Description:

Funds for Chiloquin School's improvement supports project KT-KCSD02.

Special Notes:

Revenue Budget

Fund 289

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
289	R4700	GRANT AID FED GOV INTER	-	-	132,720	-	-	-
289			-	-	132,720	-	-	-

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
289	1111	112	CLASS SALARIES	-	-	4,736	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	284	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	1,259	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	364	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	-	19	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	-	5	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	8,666	0.0	0.0	-	-	-	
		419	FUEL - TRANSPORTATION	-	-	334	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-	-	17,040	0.0	0.0	-	-	-	
	Total Function 1111				-	-	32,707			-	-	-
	1121	112	CLASS SALARIES	-	-	4,736	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	284	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	1,259	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	364	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	-	19	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	-	5	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	8,667	0.0	0.0	-	-	-	
		419	FUEL - TRANSPORTATION	-	-	333	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-	-	17,040	0.0	0.0	-	-	-	
	Total Function 1121				-	-	32,707			-	-	-
	1131	112	CLASS SALARIES	-	-	4,736	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	284	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	1,259	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	364	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	-	19	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	-	5	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	8,667	0.0	0.0	-	-	-	
		419	FUEL - TRANSPORTATION	-	-	333	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-	-	17,040	0.0	0.0	-	-	-	
	Total Function 1131				-	-	32,707			-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
289	2542	460	NONCONSUM ITEMS	-	-	34,600	0.0	0.0	-	-	-
	Total Function 2542			-	-	34,600			-	-	-
Total Fund 289				0	0	132,720			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
290	R1920	CONTR/DON PRIVATE SOURCES	1,400	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
290	R5400	RESOURCES BEG FUND BAL	699	-	-	-	-	-
290			2,099	-	-	-	-	-

Functions by Account Code
Budget 2021-2022

Print Date: 6/30/21

KLAMATH COUNTY SCHOOL DISTRICT

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
290	5200	710	TRANSFERS OUT	2,099	-	-	0.0	0.0	-	-	-
			Total Function 5200	2,099	-	-			-	-	-
			Total Fund 290	2,099	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
291	R1510	INTEREST ON INVESTMENTS	391	175	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
291	R5400	RESOURCES BEG FUND BAL	19,984	14,787	6,135	6,157	6,157	6,157
291			20,375	14,961	6,135	6,157	6,157	6,157

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
291	1111	341	IN-DIST TRAVEL	-	18	1,049	0.0	0.0	1,049	1,049	1,049	
		342	OUT-DIST TRAVEL	423	-	416	0.0	0.0	416	416	416	
		343	STUDENT OUT-DIST-TRVL	190	-	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	585	-	-	0.0	0.0	-	-	-	
	Total Function 1111				1,198	18	1,465			1,465	1,465	1,465
	1121	342	OUT-DIST TRAVEL	63	-	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	119	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	-	16	-	0.0	0.0	-	-	-	
	Total Function 1121				63	135	-			-	-	-
	1131	341	IN-DIST TRAVEL	360	-	1,989	0.0	0.0	1,989	1,989	1,989	
		342	OUT-DIST TRAVEL	-	1,705	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	2,934	2,851	1,911	0.0	0.0	1,933	1,933	1,933	
		413	FOOD SUPPLIES	550	782	770	0.0	0.0	770	770	770	
		460	NONCONSUM ITEMS	484	2,178	-	0.0	0.0	-	-	-	
		640	DUES AND FEES	-	1,158	-	0.0	0.0	-	-	-	
	Total Function 1131				4,328	8,674	4,670			4,692	4,692	4,692
	7000	820	RESERVED FOR NEXT YEAR	14,787	6,135	-	0.0	0.0	-	-	-	
	Total Function 7000				14,787	6,135	-			-	-	-
	Total Fund 291				20,375	14,961	6,135			6,157	6,157	6,157

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
292	R1322	TUITION OTHR DIST IN STAT	-	198,206	181,851	150,000	150,000	150,000
292			-	198,206	181,851	150,000	150,000	150,000

**Functions by Account Code
Budget 2021-2022**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
292	1283	111	LIC SALARIES	-	46,754	69,069	0.6	1.6	84,806	84,806	84,806	
		112	CLASS SALARIES	-	46,015	13,503	1.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	5,566	4,745	0.0	0.0	5,088	5,088	5,088	
		216	PERS DISTRICT OPSPR	-	23,894	21,204	0.0	0.0	20,116	20,116	20,116	
		220	SOC SEC ADMIN	-	6,593	6,050	0.0	0.0	6,488	6,488	6,488	
		231	WRKRS COMP	-	389	330	0.0	0.0	352	352	352	
		232	UNEMPLOY COMP	-	88	79	0.0	0.0	85	85	85	
		240	MEDICAL	-	26,145	22,302	0.0	0.0	21,444	21,444	21,444	
		241	VISION	-	1,342	1,102	0.0	0.0	1,077	1,077	1,077	
		242	DISABILITY	-	82	56	0.0	0.0	190	190	190	
		243	DENTAL	-	4,042	3,345	0.0	0.0	3,314	3,314	3,314	
		410	CONSUMABLE SUPPLIES	-	-	22	0.0	0.0	7,040	7,040	7,040	
	Total Function 1283				-	160,910	141,807			150,000	150,000	150,000
	2410		112	CLASS SALARIES	-	24,205	26,101	0.4	0.0	-	-	-
			212	PERS PICKUP 6%	-	1,452	1,566	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	-	6,434	6,938	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	-	1,852	1,997	0.0	0.0	-	-	-
			231	WRKRS COMP	-	112	119	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	-	24	26	0.0	0.0	-	-	-
			241	VISION	-	685	699	0.0	0.0	-	-	-
243	DENTAL	-	2,531	2,599	0.0	0.0	-	-	-			
Total Function 2410				-	37,295	40,045			-	-	-	
Total Fund 292				0	198,206	181,851			150,000	150,000	150,000	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 Budget

293 Southern Oregon ESD – Autism Grant

Fund Description:

Partial funding for an Autism Specialist.

Special Notes:

Revenue Budget

Print Date: Jun 30, 2021

Klamath County School District

Fund 293

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
293	R4500	RESTR REV FED GOV TO STAT	-	38,720	44,770	44,770	44,770	44,770
293			-	38,720	44,770	44,770	44,770	44,770

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
293	2190	111	LIC SALARIES	-	25,330	30,345	0.4	0.4	30,345	30,345	30,345
		210	PERS DISTRICT T1/T2	-	8,209	9,277	0.0	0.0	8,141	8,141	8,141
		212	PERS PICKUP 6%	-	1,530	1,826	0.0	0.0	1,821	1,821	1,821
		220	SOC SEC ADMIN	-	1,901	2,328	0.0	0.0	2,321	2,321	2,321
		231	WRKRS COMP	-	103	125	0.0	0.0	129	129	129
		232	UNEMPLOY COMP	-	26	30	0.0	0.0	30	30	30
		241	VISION	-	284	334	0.0	0.0	329	329	329
		242	DISABILITY	-	55	65	0.0	0.0	73	73	73
		243	DENTAL	-	821	-	0.0	0.0	961	961	961
		244	HEALTH SAVINGS PLAN	-	295	346	0.0	0.0	346	346	346
		290	OTHER BENEFIT COSTS	-	166	82	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	13	0.0	0.0	273	273	273
Total Function 2190				-	38,720	44,770			44,770	44,770	44,770
Total Fund 293				0	38,720	44,770			44,770	44,770	44,770

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

294 Preschool Promise Grant

Fund Description:

The Preschool Promise program is intended to increase access for preschool aged children to quality preschool and enhances quality in existing early education programs in Oregon.

Special Notes:

Revenue Budget

Fund 294

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
294	R3299	RESTR GRANTS OTHER	-	-	267,500	247,500	247,500	247,500
294			-	-	267,500	247,500	247,500	247,500

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
294	1140	111	LIC SALARIES	-	-	48,294	0.0	0.0	-	-	-	
		112	CLASS SALARIES	-	-	50,093	0.0	1.0	27,939	27,939	27,939	
		212	PERS PICKUP 6%	-	-	5,903	0.0	0.0	1,676	1,676	1,676	
		216	PERS DISTRICT OPSPR	-	-	26,149	0.0	0.0	6,627	6,627	6,627	
		220	SOC SEC ADMIN	-	-	7,560	0.0	0.0	2,137	2,137	2,137	
		231	WRKRS COMP	-	-	403	0.0	0.0	123	123	123	
		232	UNEMPLOY COMP	-	-	98	0.0	0.0	28	28	28	
		240	MEDICAL	-	-	-	0.0	0.0	12,850	12,850	12,850	
		241	VISION	-	-	-	0.0	0.0	631	631	631	
		311	INSTRUCTION SERVICES	-	-	3,000	0.0	0.0	3,000	3,000	3,000	
		322	REPAIR & MAINT SERVICE	-	-	1,000	0.0	0.0	1,000	1,000	1,000	
		342	OUT-DIST TRAVEL	-	-	9,500	0.0	0.0	10,000	10,000	10,000	
		350	COMMUNICATION	-	-	300	0.0	0.0	300	300	300	
		386	DATA PROCESSING SRVS	-	-	7,000	0.0	0.0	7,000	7,000	7,000	
		410	CONSUMABLE SUPPLIES	-	-	17,740	0.0	0.0	21,935	21,935	21,935	
		415	PARENT SUPPLIES	-	-	5,800	0.0	0.0	8,000	8,000	8,000	
		421	TEXTBOOKS - TCHR MANUALS	-	-	5,125	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	-	17,549	0.0	0.0	25,500	25,500	25,500	
		480	COMPUTER HDW	-	-	6,000	0.0	0.0	-	-	-	
		540	DEPRECIABLE EQUIPMENT	-	-	39,985	0.0	0.0	118,755	118,755	118,755	
	541	INITIAL ADDTL EQUIP	-	-	5,000	0.0	0.0	-	-	-		
	Total Function 1140				-	-	256,500			247,500	247,500	247,500
	2550	112	112	CLASS SALARIES	-	-	7,814	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	-	-	469	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	-	-	2,077	0.0	0.0	-	-	-
220			SOC SEC ADMIN	-	-	600	0.0	0.0	-	-	-	
231			WRKRS COMP	-	-	32	0.0	0.0	-	-	-	
232			UNEMPLOY COMP	-	-	8	0.0	0.0	-	-	-	
Total Function 2550				-	-	11,000			-	-	-	
Total Fund 294				0	0	267,500			247,500	247,500	247,500	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 Budget

295 Student Leadership Grants (History Only)

Fund Description:

Bonanza / Henley / Mazama High Schools

Special Notes:

Revenue Budget

Fund 295

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
295	R5400	RESOURCES BEG FUND BAL	922	-	-	-	-	-
295			922	-	-	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
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	-	-			-	-	-
Total Fund 295				922	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
297	R1920	CONTR/DON PRIVATE SOURCES	-	-	42,800	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
297	R3299	RESTR GRANTS OTHER	1,120,114	3,436,031	4,841,355	55,000	55,000	55,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
297	R5200	INTERFUND TRANSFERS	-	-	7,496	-	-	-
	R5400	RESOURCES BEG FUND BAL	-1,596	-	-	-	-	-
297			1,118,518	3,436,031	4,891,651	55,000	55,000	55,000

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
297	4150	324	RENTALS	-	-	500	0.0	0.0	-	-	-
		354	ADVERTISING	-	400	500	0.0	0.0	-	-	-
		382	LEGAL SERVICES	212	-	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	309,176	409,164	377,496	0.0	0.0	55,000	55,000	55,000
		390	OTH GEN PROF TECH SRVS	300	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	132	-	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	803,215	3,018,756	4,510,155	0.0	0.0	-	-	-
		659	OTHR INS/JUDGEMENTS	7,079	7,710	3,000	0.0	0.0	-	-	-
	Total Function 4150			1,120,114	3,436,031	4,891,651			55,000	55,000	55,000
	7000	820	RESERVED FOR NEXT YEAR	-1,596	-	-	0.0	0.0	-	-	-
Total Function 7000			-1,596	-	-			-	-	-	
Total Fund 297			1,118,518	3,436,031	4,891,651			55,000	55,000	55,000	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
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

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
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



Debt Service Funds

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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

Print Date: Jun 30, 2021

Klamath County School District

Fund 301

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
301	R1111	CUR YR TAXES	2,054,520	2,126,789	2,172,675	2,275,875	2,275,875	2,275,875
	R1112	PRIOR YR TAXES	97,192	101,350	100,000	100,000	100,000	100,000
	R1113	CNTY SALES/BACK TAXES	28,103	25,810	18,140	-	-	-
	R1510	INTEREST ON INVESTMENTS	30,538	25,866	26,500	10,000	10,000	10,000

2000 - Revenue From Intermediate Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
301	R2800	REVENUE LIEU TAXES	-	-	1,360	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
301	R5400	RESOURCES BEG FUND BAL	797,232	822,560	-	-	-	-
301			3,007,585	3,102,375	2,318,675	2,385,875	2,385,875	2,385,875

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
301	5110	610	PRINCIPAL PAYMENTS	855,000	965,000	1,070,000	0.0	0.0	1,180,000	1,180,000	1,180,000
		621	INTEREST (EXCEPT BUS)	1,330,025	1,287,275	1,248,675	0.0	0.0	1,205,875	1,205,875	1,205,875
	Total Function 5110			2,185,025	2,252,275	2,318,675			2,385,875	2,385,875	2,385,875
	7000	820	RESERVED FOR NEXT YEAR	822,560	850,100	-	0.0	0.0	-	-	-
	Total Function 7000			822,560	850,100	-			-	-	-
Total Fund 301				3,007,585	3,102,375	2,318,675			2,385,875	2,385,875	2,385,875

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
310	R1510	INTEREST ON INVESTMENTS	49,853	16,026	18,000	10,000	10,000	10,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
310	R5200	INTERFUND TRANSFERS	210,856	210,856	210,856	210,856	210,856	210,856
	R5400	RESOURCES BEG FUND BAL	824,260	969,969	1,053,000	1,077,000	1,077,000	1,077,000
310			1,084,969	1,196,850	1,281,856	1,297,856	1,297,856	1,297,856

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
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	969,969	1,081,850	1,166,856	0.0	0.0	1,182,856	1,182,856	1,182,856
	Total Function 7000			969,969	1,081,850	1,166,856			1,182,856	1,182,856	1,182,856
Total Fund 310				1,084,969	1,196,850	1,281,856			1,297,856	1,297,856	1,297,856

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
312	R1510	INTEREST ON INVESTMENTS	49,699	126,352	30,000	18,000	18,000	18,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
312	R5200	INTERFUND TRANSFERS	250,959	252,304	245,555	245,555	245,555	245,555
	R5400	RESOURCES BEG FUND BAL	846,517	1,035,619	1,124,500	1,258,500	1,258,500	1,258,500
312			1,147,174	1,414,276	1,400,055	1,522,055	1,522,055	1,522,055

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
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	1,035,619	1,302,721	1,288,500	0.0	0.0	1,410,500	1,410,500	1,410,500
			Total Function 7000	1,035,619	1,302,721	1,288,500			1,410,500	1,410,500	1,410,500
Total Fund 312				1,147,174	1,414,276	1,400,055			1,522,055	1,522,055	1,522,055



Capital Projects Fund

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
401	R1510	INTEREST ON INVESTMENTS	772	61	-	-	-	-
	R1920	CONTR/DON PRIVATE SOURCES	175,729	2,055	-	-	-	-
	R1960	RECOV PRIOR YRS EXP	-	48,515	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
401	R5400	RESOURCES BEG FUND BAL	98,252	9,697	-	-	-	-
401			274,753	60,328	-	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
401	4150	114	MGR CLASSIFIED	19,486	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,178	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	4,294	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	1,508	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	581	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	19	-	-	0.0	0.0	-	-	-
		240	MEDICAL	3,556	-	-	0.0	0.0	-	-	-
		241	VISION	77	-	-	0.0	0.0	-	-	-
		242	DISABILITY	8	-	-	0.0	0.0	-	-	-
		243	DENTAL	333	-	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	88	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	150	-	-	0.0	0.0	-	-	-
		324	RENTALS	6,584	-	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	17,160	2,319	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	650	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	127	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	234	-	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	208,817	58,009	-	0.0	0.0	-	-	-
		640	DUES AND FEES	205	-	-	0.0	0.0	-	-	-
		641	BANK FEES AND CHARGES	1	-	-	0.0	0.0	-	-	-
		Total Function 4150		265,056	60,328	-			-	-	-
7000	820	RESERVED FOR NEXT YEAR		9,697	-	-	0.0	0.0	-	-	-
		Total Function 7000		9,697	-	-			-	-	-
Total Fund 401				274,753	60,328	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
420	R1510	INTEREST ON INVESTMENTS	77,769	45,347	30,000	500	500	500
	R1920	CONTR/DON PRIVATE SOURCES	2,237	2,299	-	-	-	-
	R1960	RECOV PRIOR YRS EXP	-	4,223	-	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
420	R3299	RESTR GRANTS OTHER	14,610	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
420	R5400	RESOURCES BEG FUND BAL	3,476,415	2,387,686	1,753,666	200,000	200,000	200,000
420			3,571,030	2,439,555	1,783,666	200,500	200,500	200,500

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
420	4150	112	CLASS SALARIES	176,956	83,714	91,362	0.0	0.0	-	-	-
		114	MGR CLASSIFIED	38,972	38,974	41,154	0.5	0.2	20,500	20,500	20,500
		210	PERS DISTRICT T1/T2	-	-	2,960	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	12,927	7,388	7,978	0.0	0.0	1,257	1,257	1,257
		216	PERS DISTRICT OPSPR	47,120	32,730	33,510	0.0	0.0	4,969	4,969	4,969
		220	SOC SEC ADMIN	16,319	9,325	10,227	0.0	0.0	1,616	1,616	1,616
		231	WRKRS COMP	9,070	4,877	3,703	0.0	0.0	582	582	582
		232	UNEMPLOY COMP	213	122	134	0.0	0.0	21	21	21
		240	MEDICAL	7,112	9,022	38,587	0.0	0.0	4,738	4,738	4,738
		241	VISION	154	296	1,127	0.0	0.0	158	158	158
		242	DISABILITY	16	-	-	0.0	0.0	-	-	-
		243	DENTAL	666	808	3,034	0.0	0.0	260	260	260
		244	HEALTH SAVINGS PLAN	-	157	157	0.0	0.0	78	78	78
		245	LIFE INSURANCE	177	187	532	0.0	0.0	266	266	266
		290	OTHER BENEFIT COSTS	300	450	450	0.0	0.0	450	450	450
		322	REPAIR & MAINT SERVICE	3,394	1,800	-	0.0	0.0	-	-	-
		324	RENTALS	22,360	12,989	-	0.0	0.0	-	-	-
		328	GARBAGE	56	107	-	0.0	0.0	-	-	-
		329	OTHER PROPERTY SERVICES	-	18,215	-	0.0	0.0	-	-	-
		355	PRINTING BINDING	62	-	-	0.0	0.0	-	-	-
		382	LEGAL SERVICES	-	2,220	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	47,843	48,794	10,000	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	4,282	5,508	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	2,639	4,231	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	71,159	48,324	100,000	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	2,218	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	61,161	7,888	60,000	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	622,285	478,652	1,326,250	0.0	0.0	165,604	165,604	165,604
		530	GROUNDS IMPROVEMENT	27,008	63,487	50,000	0.0	0.0	-	-	-
		550	DEPREC TECH EQUIP	6,470	9,567	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
420	4150	640	DUES AND FEES	-	1,053	-	0.0	0.0	-	-	-
		641	BANK FEES AND CHARGES	2	1	-	0.0	0.0	-	-	-
		659	OTHR INS/JUDGEMENTS	2,403	7,787	2,500	0.0	0.0	-	-	-
	Total Function 4150			1,183,345	898,673	1,783,666			200,500	200,500	200,500
	7000	820	RESERVED FOR NEXT YEAR	2,387,686	1,540,881	-	0.0	0.0	-	-	-
	Total Function 7000			2,387,686	1,540,881	-			-	-	-
Total Fund 420				3,571,030	2,439,555	1,783,666			200,500	200,500	200,500

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
430	R5200	INTERFUND TRANSFERS	268,688	-	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	220,094	40,171	-	-	-
430			268,688	220,094	40,171	-	-	-

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
430	4150	383	ARCH/ENG SERVICES	-	17,691	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	235	325	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	4,013	-	0.0	0.0	-	-	-	
		520	BLDG ACQUISITION/IMPRVMT	38,426	104,036	-	0.0	0.0	-	-	-	
		541	INITIAL ADDTL EQUIP	9,933	38,521	-	0.0	0.0	-	-	-	
		542	REPLACEMENT EQUIP	-	16,800	-	0.0	0.0	-	-	-	
	Total Function 4150				48,594	181,386	-			-	-	-
	5200	710	TRANSFERS OUT	-	-	40,171	0.0	0.0	-	-	-	
	Total Function 5200				-	-	40,171			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	220,094	38,708	-	0.0	0.0	-	-	-	
	Total Function 7000				220,094	38,708	-			-	-	-
	Total Fund 430				268,688	220,094	40,171			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
431	R1920	CONTR/DON PRIVATE SOURCES	30,000	8,000	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
431	R5200	INTERFUND TRANSFERS	375,000	-	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	377,687	-	-	-	-
431			405,000	385,687	-	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
431	4150	324	RENTALS	-	673	-	0.0	0.0	-	-	-
		354	ADVERTISING	1,173	-	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	26,140	5,360	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	33	-	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	-	379,620	-	0.0	0.0	-	-	-
	Total Function 4150			27,313	385,687	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	377,687	-	-	0.0	0.0	-	-	-
	Total Function 7000			377,687	-	-			-	-	-
	Total Fund 431			405,000	385,687	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
432	R5200	INTERFUND TRANSFERS	125,000	-	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	116,090	116,090	116,090	116,090
432			125,000	-	116,090	116,090	116,090	116,090

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
432	4150	112	CLASS SALARIES	-	-	69,654	0.0	0.0	69,654	69,654	69,654
		212	PERS PICKUP 6%	-	-	4,179	0.0	0.0	4,179	4,179	4,179
		216	PERS DISTRICT OPSPR	-	-	18,514	0.0	0.0	18,514	18,514	18,514
		220	SOC SEC ADMIN	-	-	5,328	0.0	0.0	5,328	5,328	5,328
		231	WRKRS COMP	-	-	3,135	0.0	0.0	3,135	3,135	3,135
		240	MEDICAL	-	-	13,002	0.0	0.0	13,002	13,002	13,002
		241	VISION	-	-	1,393	0.0	0.0	1,393	1,393	1,393
		243	DENTAL	-	-	885	0.0	0.0	885	885	885
		382	LEGAL SERVICES	8,910	-	-	0.0	0.0	-	-	-
	Total Function 4150				8,910	-	116,090			116,090	116,090
	7000	820	RESERVED FOR NEXT YEAR	116,090	-	-	0.0	0.0	-	-	-
Total Function 7000				116,090	-	-			-	-	-
Total Fund 432				125,000	0	116,090			116,090	116,090	116,090

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
433	R1920	CONTR/DON PRIVATE SOURCES	39	7,812	70,000	70,000	70,000	70,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
433	R5200	INTERFUND TRANSFERS	52,099	-	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	52,138	60,025	60,000	60,000	60,000
433			52,138	59,950	130,025	130,000	130,000	130,000

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
433	4150	530	GROUNDS IMPROVEMENT	-	-	130,025	0.0	0.0	130,000	130,000	130,000
	Total Function 4150			-	-	130,025			130,000	130,000	130,000
	7000	820	RESERVED FOR NEXT YEAR	52,138	59,950	-	0.0	0.0	-	-	-
	Total Function 7000			52,138	59,950	-			-	-	-
Total Fund 433				52,138	59,950	130,025			130,000	130,000	130,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
434	R5200	INTERFUND TRANSFERS	270,000	-	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	163,719	12,906	-	-	-
434			270,000	163,719	12,906	-	-	-

**Functions by Account Code
Budget 2021-2022**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
434	4150	383	ARCH/ENG SERVICES	6,281	-	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	100,000	150,813	-	0.0	0.0	-	-	-
		Total Function 4150		106,281	150,813	-			-	-	-
	5200	710	TRANSFERS OUT	-	-	12,906	0.0	0.0	-	-	-
			Total Function 5200		-	-	12,906			-	-
	7000	820	RESERVED FOR NEXT YEAR	163,719	12,906	-	0.0	0.0	-	-	-
			Total Function 7000		163,719	12,906	-			-	-
	Total Fund 434			270,000	163,719	12,906			0	0	0

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 Budget

438 Bonanza School Drainage Project (History Only)

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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
438	R5200	INTERFUND TRANSFERS	-	60,000	102,174	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	20,433	-	-	-
438			-	60,000	122,608	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
438	4150	383	ARCH/ENG SERVICES	-	4,379	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	-	35,187	122,608	0.0	0.0	-	-	-
	Total Function 4150			-	39,567	122,608			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	-	20,433	-	0.0	0.0	-	-	-
	Total Function 7000			-	20,433	-			-	-	-
Total Fund 438				0	60,000	122,608			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

439 Chiloquin Elementary School – Repiping Project (History Only)

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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
439	R5200	INTERFUND TRANSFERS	-	63,000	10,000	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	18,815	-	-	-
439			-	63,000	28,815	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
439	4150	324	RENTALS	-	202	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	-	1,506	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	255	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	-	42,222	28,815	0.0	0.0	-	-	-
	Total Function 4150			-	44,185	28,815			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	-	18,815	-	0.0	0.0	-	-	-
	Total Function 7000			-	18,815	-			-	-	-
Total Fund 439				0	63,000	28,815			0	0	0

Reserve Funds

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
601	R5400	RESOURCES BEG FUND BAL	214,757	-	-	-	-	-
601			214,757	-	-	-	-	-

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
601	5200	710	TRANSFERS OUT	214,757	-	-	0.0	0.0	-	-	-
			Total Function 5200	214,757	-	-			-	-	-
			Total Fund 601	214,757	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
602	R1510	INTEREST ON INVESTMENTS	733	206	500	200	200	200

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
602	R5200	INTERFUND TRANSFERS	-	50,000	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	37,354	20,073	55,484	48,000	48,000	48,000
602			38,087	70,279	55,984	48,200	48,200	48,200

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22	
602	1111	460	NONCONSUM ITEMS	5,661	5,595	22,394	0.0	0.0	19,280	19,280	19,280	
	Total Function 1111			5,661	5,595	22,394			19,280	19,280	19,280	
	1121	460	NONCONSUM ITEMS	10,629	2,529	11,197	0.0	0.0	9,640	9,640	9,640	
	Total Function 1121			10,629	2,529	11,197			9,640	9,640	9,640	
	1131	460	NONCONSUM ITEMS	1,725	5,794	22,394	0.0	0.0	19,280	19,280	19,280	
	Total Function 1131			1,725	5,794	22,394			19,280	19,280	19,280	
	7000	820	RESERVED FOR NEXT YEAR	20,073	56,360	-	0.0	0.0	-	-	-	
	Total Function 7000			20,073	56,360	-			-	-	-	
	Total Fund 602				38,087	70,279	55,984			48,200	48,200	48,200

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 Budget

603 Reserve Fund for Textbooks

Fund Description:

Reserve fund for purchasing textbooks.

Special Notes:

This fund provides resources to replace textbooks throughout the District.

Revenue Budget

Fund 603

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
603	R5200	INTERFUND TRANSFERS	61,309	3,637	500,000	400,000	400,000	400,000
	R5400	RESOURCES BEG FUND BAL	-	-3,637	-	-	-	-
603			61,309	-	500,000	400,000	400,000	400,000

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
603	1111	420	TEXTBOOKS - NEW	5,856	-	-	0.0	0.0	213,333	213,333	213,333
		421	TEXTBOOKS - TCHR MANUALS	8,342	-	-	0.0	0.0	-	-	-
		422	TEXTBOOKS - REPLACEMENT	50,651	-	273,084	0.0	0.0	-	-	-
	Total Function 1111			64,850	-	273,084			213,333	213,333	213,333
	1121	420	TEXTBOOKS - NEW	-	-	-	0.0	0.0	80,000	80,000	80,000
		422	TEXTBOOKS - REPLACEMENT	-	-	82,667	0.0	0.0	-	-	-
	Total Function 1121			-	-	82,667			80,000	80,000	80,000
	1131	420	TEXTBOOKS - NEW	-	-	-	0.0	0.0	106,667	106,667	106,667
		422	TEXTBOOKS - REPLACEMENT	97	-	144,249	0.0	0.0	-	-	-
	Total Function 1131			97	-	144,249			106,667	106,667	106,667
	7000	820	RESERVED FOR NEXT YEAR	-3,637	-	-	0.0	0.0	-	-	-
	Total Function 7000			-3,637	-	-			-	-	-
	Total Fund 603			61,309	0	500,000			400,000	400,000	400,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
604	R5200	INTERFUND TRANSFERS	-	-	75,523	58,800	58,800	58,800
	R5400	RESOURCES BEG FUND BAL	-	-	-	16,200	16,200	16,200
604			-	-	75,523	75,000	75,000	75,000

Functions by Account Code
Budget 2021-2022

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 6/30/21

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
604	2542	542	REPLACEMENT EQUIP	-	-	60,523	0.0	0.0	50,000	50,000	50,000
			Total Function 2542	-	-	60,523			50,000	50,000	50,000
	2543	542	REPLACEMENT EQUIP	-	-	15,000	0.0	0.0	25,000	25,000	25,000
			Total Function 2543	-	-	15,000			25,000	25,000	25,000
Total Fund 604				0	0	75,523			75,000	75,000	75,000

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
605	R5200	INTERFUND TRANSFERS	-	-	400,000	49,000	49,000	49,000
	R5400	RESOURCES BEG FUND BAL	-	-	-	190,874	190,874	190,874
605			-	-	400,000	239,874	239,874	239,874

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
605	1111	480	COMPUTER HDW	-	-	-	0.0	0.0	88,117	88,117	88,117
		550	DEPREC TECH EQUIP	-	-	-	0.0	0.0	24,477	24,477	24,477
	Total Function 1111			-	-	-			112,594	112,594	112,594
	1283	480	COMPUTER HDW	-	-	-	0.0	0.0	127,280	127,280	127,280
		Total Function 1283			-	-	-			127,280	127,280
	2660	480	COMPUTER HDW	-	-	400,000	0.0	0.0	-	-	-
		Total Function 2660			-	-	400,000			-	-
	Total Fund 605				0	0	400,000			239,874	239,874

Trust Funds

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
710	R1510	INTEREST ON INVESTMENTS	2,413	2,748	3,200	1,000	1,000	1,000
	R1920	CONTR/DON PRIVATE SOURCES	164,456	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
710	R5400	RESOURCES BEG FUND BAL	-	166,869	156,000	156,000	156,000	156,000
710			166,869	169,617	159,200	157,000	157,000	157,000

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
710	3390	374	OTHER TUITION	-	5,160	14,000	0.0	0.0	14,000	14,000	14,000
	Total Function 3390			-	5,160	14,000			14,000	14,000	14,000
	7000	820	RESERVED FOR NEXT YEAR	166,869	164,457	145,200	0.0	0.0	143,000	143,000	143,000
	Total Function 7000			166,869	164,457	145,200			143,000	143,000	143,000
Total Fund 710				166,869	169,617	159,200			157,000	157,000	157,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2021 – 2022 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	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
711	R1510	INTEREST ON INVESTMENTS	-	1,559	2,000	1,000	1,000	1,000
	R1920	CONTR/DON PRIVATE SOURCES	-	145,659	19,676	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	Actuals 2018-19	Actual 2019-20	Budgeted 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
711	R5400	RESOURCES BEG FUND BAL	-	-	143,659	161,000	161,000	161,000
711			-	147,218	165,336	162,000	162,000	162,000
Overall			-	147,218	165,336	162,000	162,000	162,000

Functions by Account Code
Budget 2021-2022

Fund	Function	Acct	Acct Title	Actual 2018-19	Actual 2019-20	Budgeted 2020-21	FTE 20-21	FTE 21-22	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
711	3390	374	OTHER TUITION	-	-	10,000	0.0	0.0	5,000	5,000	5,000
	Total Function 3390			-	-	10,000			5,000	5,000	5,000
	7000	820	RESERVED FOR NEXT YEAR	-	147,218	155,336	0.0	0.0	157,000	157,000	157,000
	Total Function 7000			-	147,218	155,336			157,000	157,000	157,000
Total Fund 711				0	147,218	165,336			162,000	162,000	162,000
TOTAL				0	147,218	165,336			162,000	162,000	162,000

Summary Information

**KLAMATH COUNTY SCHOOL DISTRICT
BUDGETED CHANGE IN FUND BALANCE
General Fund 2021 - 2022**

	Budgeted Amounts
Beginning Fund Balance, July 1, 2021	4,000,000
Revenues	82,478,247
Expenditures excluding Ending Fund Balance and Contingency	<u>81,963,876</u>
Net Change in financial position	514,371
Ending Fund Balance plus Contingency, June 30, 2022	<u><u>4,514,371</u></u>

**KLAMATH COUNTY SCHOOL DISTRICT
BUDGETED EXPENDITURES BY MAJOR FUNCTION AND MAJOR OBJECT
General Fund 2021 - 2022**

Major Objects	Major Function								Totals	Percent
	1XXX Instruction	2XXX Support Services	3XXX Enterprise Community Services	4XXX Facilities Construction	51XX Other Debt Service	52XX Transfers	6XXX Other	7XXX Other		
1XX Salaries	26,337,179	14,302,588	-	-	-	-	-	-	40,639,767	47.0%
2XX Benefits	15,617,865	9,897,769	-	-	-	-	-	-	25,515,634	29.5%
3XX Services	2,726,005	4,182,053	-	-	-	-	-	-	6,908,058	8.0%
4XX Supplies	1,971,965	2,300,815	-	-	-	-	-	-	4,272,780	4.9%
5XX Capital	35,000	1,158,916	-	-	-	-	-	-	1,193,916	1.4%
6XX Other Insurance-Loans	38,175	865,760	-	-	1,265,576	-	-	-	2,169,511	2.5%
7XX Transfers	-	-	-	-	-	1,264,211	-	-	1,264,211	1.5%
8XX Contingencies	-	-	-	-	-	-	3,764,371	750,000	4,514,371	5.2%
Totals	46,726,189	32,707,901	-	-	1,265,576	1,264,211	3,764,371	750,000	86,478,247	100%
Percent	54.0%	37.8%	0.0%	0.0%	1.5%	1.5%	4.4%	0.9%	100%	

**KLAMATH COUNTY SCHOOL DISTRICT
FUND SUMMARY PAGE
July 1, 2021 - June 30, 2022**

Fund Group	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2021-2022 Proposed	2021-2022 Approved	2021-2022 Adopted
100	General Fund	76,278,933	82,326,037	89,950,954	86,478,247	86,478,247	86,478,247
200	Special Revenue Funds	14,532,528	17,241,735	38,372,166	29,664,465	29,664,465	29,664,465
301	Debt Service Fund	3,007,585	3,102,375	2,318,675	2,385,875	2,385,875	2,385,875
310	Debt Service Fund	1,084,969	1,196,850	1,281,856	1,297,856	1,297,856	1,297,856
312	Debt Service Fund	1,147,174	1,414,276	1,400,055	1,522,055	1,522,055	1,522,055
400	Capital Projects Funds	4,966,609	3,452,333	2,234,280	446,590	446,590	446,590
600	Reserve Funds	314,153	70,279	1,031,507	763,074	763,074	763,074
710	Trust Fund	166,869	169,617	159,200	157,000	157,000	157,000
711	Trust Fund	-	147,218	165,335	162,000	162,000	162,000
Total		101,498,820	109,120,720	136,914,028	122,877,162	122,877,162	122,877,162