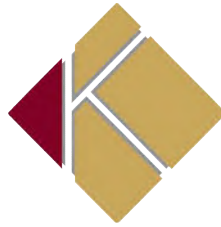




**Fiscal Year
2022-23
Annual Budget
- Adopted -**

7390 South 6th Street
Klamath Falls, Oregon 97603

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KLAMATH

Community College

- Adopted Budget Document 2022-23 -

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INTRODUCTION

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KLAMATH COMMUNITY COLLEGE
BUDGET COMMITTEE
7390 South Sixth Street - Klamath Falls, OR 97603

BUDGET COMMITTEE FOR FISCAL YEAR 2022-2023

<u>BOARD OF EDUCATION:</u>	<u>ZONE:</u>	<u>TERM EXPIRES:</u>
Kate Marquez	Zone 1	2025
Kenneth DeCrans	Zone 2	2023
Rhoda Keown	Zone 3	2025
Dave Jensen	Zone 4	2023
Linda Dill	Zone 5	2025
Helen Petersen	Zone 6	2023
Jason Flowers	Zone 7	2025

APPOINTED BUDGET COMMITTEE MEMBERS:

Ray Holliday (Reappointed 4/20)	2023
Jeffrey White (Appointed 4/20)	2023
Julie Matthews (Appointed 3/19)	2022
Laura Limb (Appointed 3/21)	2024
Paul Hillyer (Appointed 4/22)	2025

EXECUTIVE OFFICER:

Dr. Roberto Gutierrez, President

BUDGET OFFICER:

Geoffrey LaHaie, Vice President of Administrative Services

Klamath Community College District Budget Calendar For Fiscal Year 2022-23

January

January 22	Announcement and kickoff Budget process at the all employee meeting; distribute
January 25	Schedule Budget Presentations
January 26	Send Budget Worksheets to Cost Center Managers

January						
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30	31					

February

February 22	Solicit Board members for Budget Committee applicants to fill vacancies
Feb. 24 – Mar. 11	Budget review sessions with the President

February						
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27	28					

March

March 14-31	Cabinet review budget with VP Administration, corrections are made by budget office as needed
Mar. 25 – Apr. 15	Place advertisement in paper to fill vacant Budget Committee positions.

March						
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27	28	29	30	31		

April

April 8	Budget meeting with Cabinet to establish budget priorities
April 12	Prepare Proposed Budget for Budget Committee
April 26	Submit Budget Committee Applications to Board for approval
April 29	Mail Proposed Budget to Budget Committee

April						
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24	25	26	27	28	29	30

May

May 4	Budget Committee Meeting
May 10	Publish First “Notice of Budget Hearing Financial Summary”
May 14	Publish Second “Notice of Budget Hearing Financial Summary”
May 24	Regular Board Meeting to adopt Proposed Budget
May 25	Final Budget document prepared with changes

May						
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Klamath Community College District

Budget Message

Fiscal Year 2022-23

Introduction

The Board of Education, Citizens, Taxpayers, and Students of Klamath Community College District:

Welcome to the budget development process for fiscal year 2022-23 for the Klamath Community College District. As required by Oregon Revised Statutes 294.305 to 294.565 and Klamath Community College Board Policies Fiscal Affairs and Budgeting and Planning, the proposed budget estimates are hereby submitted for your approval.

We believe that this Budget Message, the proposed FY 2022-23 Budget, other supporting materials and information, and the Budget Committee Meetings will assist you in understanding the College's financial plans for meeting its Mission, Strategic Plan, and Core Themes.

Klamath Community College's Mission Statement

As adopted by the Klamath Community College District Board of Education, our Klamath Community College Mission Statement is:

Klamath Community College provides accessible, quality education and services in response to the diverse needs of the student, business, and community.

The College supports student success in workforce training, academic transfer, foundational skills development, and community education.

Core Themes

The Core Themes adopted by the Klamath Community College District Board of Education are:

1. Provide accessible education and services
2. Provide quality education and services
3. Meet the needs of the students, business, and community
4. Support student success

Strategic Plan Initiatives and Major Accomplishments

Deriving from the College Mission and the Core Themes, the Strategic Plan identifies Strategic Initiatives that guide the College's departments for three years (2018-2021) because of the pandemic, the initiatives were extended an additional year (2022). Each of the following initiatives involve multi-year planning, activities, assessments, and actions.

1. Prosperity – True student success is more than just graduation. In this Initiative, departments will collaborate in supporting prosperity for our students in their well-being, their finances, their completion of degrees and certificates, and their job attainment.
2. Access – The College will make improvements to providing students with access to classes and services wherever the students may be located.
3. Excellence – The College will deepen its commitment to increasing efficiency, ensuring long-term sustainability, and improving workplace culture.
4. Community – The College will enter partnerships, initiate new programs, and conduct activities with the intent of improving the economic viability and cultural vibrancy of our local community.
5. Planning – The College will deepen its commitment to thoughtful planning while still recognizing the value of agility and quick response when opportunities arise.

The College has achieved numerous accomplishments, including:

Prosperity

1. Five new programs of study were created at local high schools; they include Construction Trades, Digital Media and Design, and Education.
2. The KCC Grants Resource Office was instrumental in the acquisition and securing of \$200,000 for the Strategic Innovations Oregon Grant which will provide training for 30 students and employment at Intelifab.
3. The Grow Your Own Teacher Grant provided \$182,000 to increase teacher licensure in the Basin. Students in the Paraeducator degree were given scholarships and were mentored by area teachers. Those teachers were provided with stipends, and additional funds were used for outreach in Spanish and in English.

Access

1. The Southern Oregon Early Learning Professional Development cohort grant allowed for the creation and scholarship of a Spanish language cohort. These Early Childhood Educational professionals will earn certificates and improve daycare in Klamath Falls.
2. The Dual Credit program had 30 high schools participating this year, and the combination of Dual Credit and High School Tuition programs increased 52% in headcount, 36% in credit hours, and 32% in Full Time Equivalent (FTE).
4. The College distributed \$1,781,114 in CARES Act funding directly to students. Another \$28,000 was used to purchase math software to improve distance learning. The College allocated \$15,000 in hotspots for online students, and awarded almost \$99,000 in scholarships. These funds assisted students in maintaining degree progress during the pandemic.

Excellence

1. In response to community need, the Nursing Program received approval from the Oregon State Board of Nursing and the Higher Education Coordinating Commission to offer a Practical Nursing Certificate which will provide 8 additional Nursing graduates to work in our local healthcare industry each year.
2. The Learning Resource Center (LRC) Testing Center became certified to proctor the Airman Knowledge Testing (AKT). It includes exams for pilots, maintenance personnel, dispatchers, parachute riggers and instructors, both flight and ground. They also became an American College Testing (ACT) testing site for all area high schools.

Community

1. A pre-apprenticeship program with a local area High School has been approved at the state level, and four additional offerings are being developed.
2. Administrators and Faculty from Klamath Community College, Oregon Tech, and Southern Oregon University collaborated on Science, Technology, Math, and Engineering (STEM) pathways to increase the number of secondary education teachers in the Basin.

Planning

1. The groundbreaking for the state-of-the-art apprenticeship building occurred on November 10, 2021. The projected completion date is January 1, 2023, and the first classes will be held next Winter term.
2. 5.5 acres was purchased for a childcare center, and the groundbreaking is anticipated in early 2023.
3. The Master Plan project is underway.

Explanation of the Budget Document

The budget document contains the actual revenues and expenditures for fiscal years 2019-20 and 2020-21; the budgeted revenues and expenditures for the current year's adopted budget, fiscal year 2021-22, including supplemental and other budget adjustments, and the proposed budget for fiscal year 2022-23. The budget document also includes charts and graphs to assist the reader in obtaining a comprehensive understanding of the financial categories that support the operations of the College.

The total budget of Klamath Community College District for 2022-23 is proposed at \$71,417,981. The 2022-23 overall budget increased by approximately 12.37% when compared to the 2021-22 budget, primarily due to increased grant funding, increased state sources, and the addition of the Childcare Center.

Overview of Budget Process

Budget preparation began in January, 2022 with a “kick-off” email for our KCC budget development process. Our efforts have centered on continuing community college best-practices of budgeting, with the collaborative nature of the KCC budget process as a cornerstone. We proceeded to train college faculty and staff managers on the process that we introduced several years ago. This process includes budget review presentation sessions with the respective cost center manager, College President, Vice President of Administrative Service and Chief Financial Officer, and Vice President or Executive Director of the respective area.

The goal of this inclusive, college-wide process is to ensure each cost center’s budget request tie directly to the College’s strategic plan. This allows for accountability and ensures that investments made in prior years meet the intended goals. Nine years ago, as a college, we decided to work on investing strongly while facing stiff enrollment declines. After these investments, we were able to work on innovation and efficiency, as our investments began paying off with increasing enrollment. We continue to leverage our capabilities and resources and carefully manage our college’s finances.

Draft budget worksheets and budget review session documents (accomplishments, goals and objectives, challenges, and enrollment forecasts) were completed by all faculty and staff managers, estimating their needs based on their priorities for program improvement and increasing enrollment, retention and completion.

Budget review sessions followed, allowing college leadership to understand more clearly the priorities, opportunities, and challenges of each department. Projected revenues and forecast expenditures were included in this review. Additionally, for each academic program, a Cost Margin Analysis (CMA) detailed the revenue received for the tuition of the program, as well as the costs associated with the program. The CMA is intended to assist in determining the sustainability of each program.

After these review sessions were complete, the President met with Cabinet members to determine absolute top priorities. Through multiple review sessions, a strong budget was developed which met the objectives of maintaining strong educational programs and quality services, as well as improving student success through increased retention and completion, while carefully managing our bottom-line. A summary of the proposed budget document was approved by the President for submission to the Budget Committee.

The Budget Committee meets to receive the budget message and the proposed budget, solicit responses from the public, and approve the amount or rate of tax that the College will impose on the District.

Once the Budget Committee is satisfied with the proposed budget, including any amendments, it is approved and forwarded to the Klamath Community College Board of Education. The Board of Education then holds a public hearing to receive testimony from citizens regarding the budget approved by the Budget Committee. Prior to June 30th, the Board adopts the budget, makes appropriations, declares the tax levy, and categorizes the tax levy. Adoption of the budget is currently scheduled for May 24, 2022.

Significant Changes in Budget

- A. State Aid - State aid is a large portion of our budget. The Oregon Legislature authorized an appropriation of \$695M to be distributed amongst all community colleges based on Full-Time Enrollment (FTE).
- B. Decreased Revenue of Tuition and Fees.
- C. The proposed budget has a positive ending fund balance. The goal with this is to continue to allow for efforts toward allowing for strong cash flow, healthy reserves, investment in efforts to grow enrollment.

General Fund - Revenue Sources

A. Federal Sources

Federal Sources are comprised of Adult Basic Education grant dollars that assist with our Adult Basic Education (ABE), General Education Diploma (GED), English as a Second Language (ESL), and High School Completion. This is also known as “Title II Funds.”

Federal sources account for approximately 1% of the General Fund’s budgeted resources. However, it is important to remember that indirectly, Federal Sources of financial aid to the students drive our tuition revenue.

B. State Sources

State revenues comprise approximately 62% of the General Fund's budgeted resources. State funding for Oregon's 17 community colleges for the last few biennia is as follows:

Fiscal Years 2009-11	\$416,053,163 (with federal backfill)
Fiscal Years 2011-13	\$390,095,286
Fiscal Years 2013-15	\$468,866,776
Fiscal Years 2015-17	\$550,000,000
Fiscal Years 2017-19	\$570,300,000
Fiscal Years 2019-21	\$641,386,996
Fiscal Years 2021-23	\$695,814,935

The history of direct State Aid funding, along with the projection for the next biennium to KCC, is as follows:

2009-11 Biennium	\$ 8,192,505
2011-13 Biennium	\$ 7,830,452
2013-15 Biennium	\$ 9,601,896
2015-17 Biennium	\$11,895,024
2017-19 Biennium	\$15,410,133
2019-21 Biennium	\$19,960,150
2021-23 Biennium	\$26,959,163

C. Local Sources

Current and delinquent property taxes are incorporated into the category of Local Sources revenue. The permanent tax rate for Klamath Community College District is \$0.4117/\$1,000. The collection rate is assumed to be 93 percent, an average collection rate over the past five years by the Klamath County Tax Assessor, resulting in estimated collectible current property taxes of \$2,364,150.

Local Sources comprise approximately 14% percent of the resources for the College's General Fund.

D. Tuition

After much thoughtful planning and discussion, this upcoming fiscal year (2022-23), a tuition increase is proposed for the following: (6% increase)

1. Lecture courses: \$105 (\$111) per credit hour
2. Lecture / lab combined courses: \$150 (\$159) per credit hour
3. Lab courses: \$218 (\$231) per credit hour

E. Fees

Other General Fund fees associated with enrollment at the College are the following:

1. Student I.D. - \$5.00 per term
2. Facility Fee - \$9.00 per credit
3. Technology Fee - \$8.00 per credit
4. Distance Education Fee - \$22.00 per credit
5. Matriculation Fee - \$40.00 one-time fee
6. Lakeview
 - a. Lecture - \$15.00
 - b. Combined Format - \$22.00
 - c. Lab - \$32.00

The College established Student Course Fees cost centers to fund course fees paid by students. The proceeds of the Course Fees are intended to be used to purchase supplies, services and small equipment directly associated with these courses.

Tuition and Fees are estimated to provide 25% of all General Fund resources.

F. Interest Income

Klamath Community College District currently invests all surplus funds in the Oregon State Treasury - Local Government Investment Pool (LGIP) and in a money market account in accordance with Board Policy, Sections 620.0210 and 620.0215. All state aid dollars are wired directly to the LGIP, thereby providing faster accessibility and maximizing interest income. Interest on taxes is also included in this category.

At \$150,050, interest income is anticipated to contribute approximately less than 1% of the General Fund revenues.

G. Other Revenue/Transfers

Miscellaneous Revenue, Cash Over/Short, and Transfers-In comprise this category. Examples of Miscellaneous Revenue include non-sufficient funds (NSF) fees and vending machine revenue.

Transfers In – Indirect Cost Revenue includes the Administrative Cost Allowance from various grants and Financial Aid.

Transfers-In – General Fund are dollars transferred from other funds that are authorized to be transferred to the General Fund.

Other Revenue constitutes 1% of the total General Fund budget.

H. Funds Carried Forward

The beginning fund balance (Carry Forward) for Fiscal Year 2022-23 is projected at approximately \$5,691,477.

Budgeted Ending Unappropriated Fund Balance for the year ending June 30, 2023 is \$4,618,763 with an additional \$1,060,955 contingency.

General Fund - Expenditure Highlights

The General Fund integrates all customary community college activities that are not restricted by the source of funding. These cost centers can be grouped together according to the following categories: Instruction, Instructional Support, Student Services, College Support, Plant Operations, Financial Aid, Contingency, and Transfers.

A. Instruction

Instruction includes all cost centers that provide course instruction to the students. The total budget for instruction is \$7,994,379. The proposed budget will fund 31, 9-month faculty members, and 2, 12-month faculty. Budget is also in support of KCET, which provides Adult Basic Education, General Education Diploma, and English as a Second Language.

In addition to faculty costs, a significant portion of the expenditures in this category are for the support of the contract with Klamath Falls City Schools, County Schools and high school credit recovery.

Instruction costs account for 36% of the General Fund's current expenditures.

B. Instructional Support

This category of Instructional Support incorporates the cost centers that support instructional activities: Academic Administration, the Learning Resources Center, and Staff Development - Instructional. The Vice President of Academic Affairs, two academic deans, and one support staff position are included in Academic Administration.

The College invests approximately \$37,000, or 0.002% of the General Fund budget, for Instructional Staff Development. These funds provide educational training opportunities to ensure that KCC's faculty remain current on the latest educational trends in their field of expertise.

The Learning Resources Center (LRC) provides an area for students to 1) study; 2) receive assistance from tutors; 3) access the internet for research; and 4) review current library materials.

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The Learning Resources Center (LRC) provides an area for students to 1) study; 2) receive assistance from tutors; 3) access the internet for research; and 4) review current library materials.

Instructional Support expense is budgeted at 12% of the General Fund.

C. Student Affairs

The Vice President of Student Affairs oversees the various activities within the student services cost centers. The Registrar is responsible for student records and graduation requirements. The Vice President oversees the Director of Retention and Student Success and the Student Success Representatives who provide services to support students by furnishing admission information, disability services, advising, and enrollment services. A Support Specialist (Receptionist) answers the College's multi-line telephone system and directs students and visitors to appropriate locations.

The expenditures for Student Services activities are estimated to be 13% of the General Fund.

D. College Support

The administrative cost centers inherent in supporting the operations of a college are located in this category. College Support is comprised of the Governing Board, President's Office, Administrative Services, Business Office, Institutional Research/ Assessment/Resource Development, Human Resources, Marketing, Staff Development for Non-Instructional Staff, Security, Information Services, District, and Communications.

College Support comprises 25% percent of the General Fund's budget.

E. Plant Operations

Plant Operations accounts for the maintenance and operation of College facilities. The expense for the campus facilities, utilities, janitorial, repairs, and other similar costs are housed in this category.

This department is accountable to the Vice President of Administrative Services and CFO, and accounts for 7% of the General Fund Budget.

F. Financial Aid - General Fund

The Director of Financial Aid and three Financial Aid Representatives process and monitor Federal Financial Aid for students and works under the auspices of the Vice President of Student Affairs.

This cost center is budgeted in the General Fund at 2%.

G. Contingency and Unappropriated Ending Fund Balance

Local governments may incur expenditures not anticipated during the budget process. Contingency is budgeted in the amount of \$1,060,955 or 5% of the General Fund's budget. ***Only by Board resolution may the Board of Education transfer these funds to an existing appropriation.***

An Unappropriated Fund Balance is proposed at \$4,618,763. An Unappropriated Fund Balance provides the College with funds which are to be used to begin the following fiscal year. No appropriations may be made from an Unappropriated Fund Balance, once the budget has been adopted. The Government Finance Officers Association recommends, at a minimum, that general purpose governments, regardless of size, maintain unreserved fund balances in their general fund of no less than 5 to 15 percent of regular general fund operating revenues.

The General Fund and the Reserve account balances provide the College with 111 days of operating cash at this upcoming budget year's rate of expenditure.

College Priorities, Issues, and Challenges

The College will begin its 26th year of operation effective July 1, 2022. Since its inception, the College has made tremendous progress. This includes gaining accreditation, the purchase and development of the campus, implementation of new academic programs, and other significant achievements as mentioned in the Core Themes and Accomplishments identified above.

The following table reflects the vast desire for post-secondary education that the College has filled:

Fiscal Year	Headcount	Reimbursed Full Time Enrollment (FTE)	% Increase or Decrease
2009 - 2010	5,438	1777	12.00%
2010 - 2011	5,222	1980	11.40%
2011 - 2012	5,376	1984	0.20%
2012 - 2013	4,799	1636	-17.50%
2013 - 2014	4,708	1672	2.20%
2014 - 2015	5,611	1687	0.90%
2015 - 2016	5,928	1882	11.50%
2016 - 2017	6,120	1821	-3.20%
2017 - 2018	6,229	1819	0.00%
2018 - 2019	5,909	1839	1.09%
2019 - 2020	5,685	1953	6.20%
2020 - 2021	4,041	2005	2.67%
2021 - 2022	4,730	1784	-11.02%

(Projected)

Although headcount and Full Time Enrollment (FTE) figures for fiscal year 2021-22 are estimated at this time, the projected ending FTE for fiscal year 2021-22 is anticipated to be approximately 1,784 with a 11.02% decrease in FTE.

All full-time employees and those employees who work 600+ hours in any one calendar year participate in the Public Employees Retirement System (PERS). The College contributes the required 6 percent of eligible employees' gross salary in addition to the College's pre-defined percentage established by PERS according to retirement rates, etc. The following portrays the College's PERS rates since its inception:

<u>Fiscal Year</u>	<u>Rate</u>	<u>OPSRP Rate</u>
1997-98	8.20%	
1998-99	8.20	
1999-2000	9.73	
2001-02	9.49	
2002-03	9.49	
2003-04	10.42	(eff: 8/29/03) 8.04
2004-05	10.42	8.04
2005-06	15.73	12.38
2006-07	15.73	12.38
2007-08	15.00	17.47
2008-09	13.88	16.35
2009-10	10.89	11.53
2010-11	10.89	11.53
2011-12	15.32	13.66
2012-13	15.32	13.66
2013-14	15.77	13.87
2014-15	15.77	13.87
2015-16	19.49	13.94
2016-17	19.49	13.94
2017-18	23.40	16.82
2018-19	23.40	16.82
2019-20	27.46	21.37
2020-21	27.46	21.37
2021-22	27.02	23.33
2022-23	27.02	23.33

Administration has developed and continues to update a multi-year financial planning/forecast model originally developed in June 1998 that allocates limited College resources. A copy of the model follows the Organizational Chart. This model reflects historical revenues and expenditures and currently permits forecasting through FY 2025-26. The model also incorporates the State of Oregon's current estimate of state support based upon the proposed distribution formula.

The financial model also tracks the projected cumulative fund balance and the corresponding number of days operating cash. The model accounts for Faculty Costs and Instructional Support costs differently than the proposed budget. The Model, under Faculty Costs, only reflects the salaries and associated benefits while the Materials and Services along with Capital Outlay are captured in Instructional Support. This permits Administration to view personnel costs separately and budget appropriately.

Acknowledgments

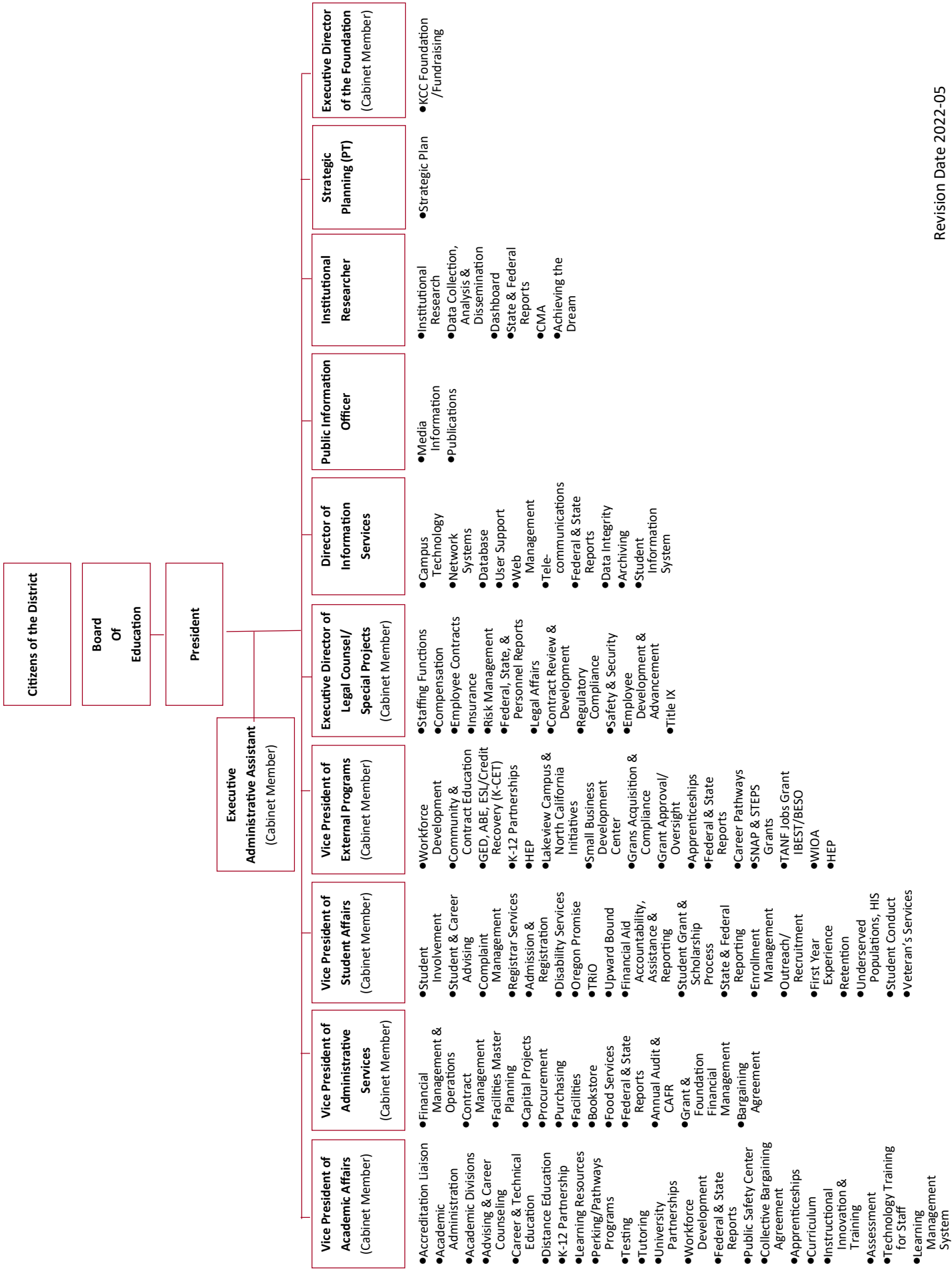
I thank the College's faculty and staff for their many hours of work in preparing their budgets and participating so strongly in our KCC budget development process.

I would like to thank KCC President Dr. Gutierrez for his vision, his passion for serving the Community of Klamath Falls and surrounding neighbors, and his courage to invest in new programs and key personnel in the face of a difficult economy. Our College President's leadership skills have kept everyone focused on establishing priorities that will serve the College and the Klamath Community for years to come.

I would also like to extend special thanks to Assistant Controller Nicole Baker, Interim Director of Business Services/Controller Diane Ackley, Administrative Assistant Sharon Emery, and the dedicated staff of the Business Office for their attention to important details, their continuous encouragement and ability to pull everyone together on this project. Without these very important people, this budget, with its current, collaborative foundation, scope, and detail, simply could not have been prepared.

Respectfully submitted,

Geoffrey LaHaie
Vice President of Administrative Services/CFO
7390 South 6th Street
Klamath Falls, OR 97603
541-880-2392
lahaieg@klamathcc.edu



General Fund Financial Forecast

Assumes 4 annual payments for State Aid

	2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
	Audit	Budget	Estimated	Estimated	Estimated	Estimated	Estimated
Reimbursable FTE	1,993	1,953	1,785	1,662	1,684	1,707	1,729
Total FTE	2,028	1,987	1,825	1,850	1,875	1,900	1,925
Credit Hours Produced	44,129	43,237	40,705	41,263	41,820	42,378	42,935
Tuition Rate	Differentiated	Differentiated	Differentiated	Differentiated	Differentiated	Differentiated	Differentiated
Current Resources:							
Tuition - Credit	4,240,642	4,735,129	3,532,579	3,580,970	3,629,362	3,677,753	3,726,145
Tuition - Non-credit	243,145	249,950	329,655	362,621	398,883	438,771	482,648
State Aid *	10,537,436	11,553,750	12,977,478	12,977,478	12,977,478	12,977,478	12,977,478
Fees	859,914	760,745	698,022	649,895	658,677	667,459	676,242
Property Taxes	2,334,955	2,364,150	2,739,088	2,807,565	2,877,754	2,949,698	3,023,441
Interest Income	84,268	150,050	52,933	53,992	55,071	56,173	57,296
Total Current Resources	18,300,360	19,813,774	20,329,755	20,432,521	20,597,225	20,767,333	20,943,250
Non-Reoccurring Resources:							
Misc Revenue+Transfers In	123,525	464,504	329,963	432,477	438,322	444,166	450,010
TOTAL RESOURCES	18,423,885	20,278,278	20,659,718	20,864,998	21,035,547	21,211,499	21,393,260
Current Expenditures:							
Faculty Costs							
Full-time	3,275,436	3,677,615	3,677,615	3,879,884	4,093,277	4,318,408	4,555,920
Adjunct	1,619,133	1,593,263	1,593,263	1,513,079	1,564,196	1,616,753	1,670,787
Adjunct - Non-credit	52,082	112,100	112,100	126,393	142,508	160,678	181,164
Instructional Contracts	471,719	511,250	509,474	534,948	561,695	589,780	619,269
Instructional Support	2,645,673	3,424,642	3,166,418	3,261,411	3,359,253	3,460,030	3,563,831
Community Education	309,114	557,639	557,639	574,368	591,599	609,347	627,628
Student Svcs/Marketing/Fin Aid	1,935,348	2,854,390	2,857,390	2,943,112	3,031,405	3,122,347	3,216,018
College Support	4,199,443	4,944,460	4,795,460	4,939,324	5,087,504	5,240,129	5,397,332
College Operations & Maint	1,127,068	1,228,530	1,228,530	1,265,386	1,303,347	1,342,448	1,382,721
Transfers Out - 2009 Debt Svc	308,720	304,583	305,233	308,720	304,583	305,233	306,032
Transfers Out - 2015 Debt Svc	411,280	415,417	414,767	411,580	415,418	414,767	413,967
Total Current Expenditures	16,355,016	19,623,889	19,217,889	19,758,203	20,454,786	21,179,920	21,934,669
Non-Reoccurring Expenditures:							
Transfers Out							
PERS Reserve	0	0	0	0	0	0	0
Technology Reserve	0	0	0	0	0	0	0
Equipment Reserve	0	15,000	15,000	15,000	15,000	15,000	15,000
Snow Removal Reserve	0	5,000	5,000	5,000	5,000	5,000	5,000
Rainy Day Reserve	1,067,037	888,777	888,777	547,854	547,854	547,854	547,854
Program Development Reserve	0	0	0	0	0	0	0
Staff Development - Faculty Reserv	40,000	20,000	20,000	20,000	20,000	20,000	20,000
Building Maintenance Reserve	0	65,000	65,000	85,000	85,000	85,000	85,000
Small Business Dev. Ctr.	59,258	107,219	107,219	107,219	107,219	107,219	107,219
Financial Aid	21,482	54,000	54,000	54,000	54,000	54,000	54,000
TRIO	22,363	25,000	25,000	25,000	25,000	25,000	25,000
TRIO Upward Bound	0	50,000	50,000	50,000	50,000	50,000	50,000
GED Wraparound	0	0	0	0	0	0	0
Enterprise Funds	35,654	32,255	32,255	17,720	17,720	17,720	17,720
Capital Projects	220,000	220,000	220,000	120,000	120,000	120,000	120,000
Total Non-Reoccurring Expend:	1,465,794	1,482,251	1,482,251	1,046,793	1,046,793	1,046,793	1,046,793
TOTAL EXPENDITURES	17,820,810	21,106,140	20,700,140	20,804,996	21,501,579	22,226,713	22,981,462
Curr Resources - Curr Exp	2,068,869	654,389	1,441,829	1,106,795	580,761	31,579	-541,409
FUND BALANCE CHANGES:							
FUND BALANCE CHANGE W/O DEBT PREPAYMENT	603,075	-827,862	-40,422	60,002	-466,032	-1,015,214	-1,588,202
CUM FUND BALANCE:							
Cash required per day:	47,851	57,825	56,713	57,000	58,908	60,895	62,963
Number of days of operating cash:	84	55	55	57	47	29	3

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LEGAL INFORMATION

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RESOLUTION No. 194-21-22

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

RESOLUTION ADOPTING THE FISCAL YEAR 2022-23 BUDGET FOR
KLAMATH COMMUNITY COLLEGE DISTRICT

BE IT RESOLVED that the Board of Directors of the Klamath Community College District hereby adopts the budget for fiscal year 2022-23 in the total amount of \$62,665,953

This budget is now on file the office of the Vice President of Administrative Services, Klamath Community College District, 7390 S. 6th Street, Klamath Falls, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2022, for the following purposes:

General Fund #001

Personnel Services	17,023,721
Materials & Services	4,149,049
Capital Outlay	465,160
Transfers Out	2,266,331
General Operating Contingency	<u>1,060,955</u>
Total General Fund Appropriation	24,965,216
Unappropriated Amounts	<u>4,368,763</u>
Fund Total	\$ 29,333,979

SPECIAL REVENUE FUNDS

Financial Aid Fund #050

Personnel Services	81,488
Materials & Services	14,805,488
Transfers Out	<u>20,000</u>
Fund Total	\$ 14,906,976

Technology Fund #060

Personnel Services	65,220
Materials & Services	141,507
Capital Outlay	<u>243,273</u>
Fund Total	\$ 450,000

Student Course Fees Fund #065

Personnel Services	1,117
Materials & Services	2,644,909
Capital Outlay	40,000
Transfers Out	<u>150,000</u>
Fund Total	\$ 2,836,026

Special Projects Budget Authority Fund #070

Personnel Services	436,214
Materials & Services	245,260
Capital Outlay	100,000
Transfers Out	<u>36,833</u>
Fund Total	\$ 818,307

Pathways Fund #080

Personnel Services	16,639
Materials & Services	41,081
Transfers Out	<u>2,688</u>
Fund Total	\$ 60,408

DNS SNAP 50/50 Fund #081

Personnel Services	186,643
Materials & Services	63,974
Transfers Out	<u>47,020</u>
Fund Total	\$ 297,637

ODE Grow Your Own #084

Personnel Services	42,764
Materials & Services	81,996
Transfers Out	<u>2,500</u>
Fund Total	\$ 127,260

TRIO Grant Fund #085

Personnel Services	259,538
Materials & Services	16,854
Transfers Out	<u>19,604</u>
Fund Total	\$ 295,996

Small Business Development Center #095

Personnel Services	444,338
Materials & Services	53,520
Unappropriated Amounts	<u>51,862</u>
Fund Total	\$ 549,720

NSF - NOYCE Grant #096

Personnel Services	45,470
Materials & Services	12,212
Transfers Out	<u>17,305</u>
Fund Total	\$ 74,987

WIOA Grant #099

Personnel Services	792,871
Materials & Services	212,369
Transfers Out	<u>59,801</u>
Fund Total	\$ 1,065,041

TRIO Upward Bound Grant #101

Personnel Services	265,053
Materials & Services	87,843
Transfers Out	<u>36,354</u>
Fund Total	\$ 389,250

Veteran Resource Grant #103

Materials & Services	<u>15,340</u>
Fund Total	\$ 15,340

GED Wraparound #104

Personnel Services	88,544
Materials & Services	10,694
Transfers Out	<u>9,132</u>
Fund Total	\$ 108,370

Wellness Fund #105

Personnel Services	28,013
Materials & Services	<u>23,453</u>
Fund Total	\$ 51,466

High School Equivalency Program (HEP) #106

Personnel Services	372,406
Materials & Services	62,410
Transfers Out	<u>29,593</u>
Fund Total	\$ 464,409

Strengthening Institutions Title III #108

Personnel Services	361,618
Materials & Services	<u>289,531</u>
Fund Total	\$ 651,149

DHS TANF Jobs #109

Personnel Services	87,510
Materials & Services	26,240
Transfers Out	<u>13,650</u>
Fund Total	\$ 127,400

CARES Act #110

Personnel Services	48,923
Materials & Services	899,036
Transfers Out	<u>406,267</u>
Fund Total	\$ 1,354,225

USDA FS Grant #112

Personnel Services	86,625
Materials & Services	<u>28,375</u>
Fund Total	\$ 115,000

DOL Strengthening Community Colleges #113

Personnel Services	40,000
Materials & Services	2,600
Capital Outlay	<u>38,520</u>
Fund Total	\$ 81,120

Benefits Navigator #114

Personnel Services	82,721
Materials & Services	<u>1,729</u>
Fund Total	\$ 84,450

SOESD Ignite Grant #115

Personnel Services	37,000
Materials & Services	<u>35,000</u>
Fund Total	\$ 72,000

ENTERPRISE FUNDS

Bookstore Fund #200

Personnel Services	120,096
Materials & Services	416,524
Capital Outlay	<u>4,000</u>
Total Appropriation	540,620
Unappropriated Amounts	<u>118,691</u>
Fund Total	\$ 659,311

Food Service Fund #250

Materials & Services	<u>17,720</u>
Total Appropriation	17,720
Fund Total	\$ 17,720

RESERVE FUNDS

Reserve for Program Development #300

Materials & Services		<u>3,156</u>
Fund Total	\$	3,156

Reserve for Rainy Day #301

Unappropriated Amounts		<u>2,676,425</u>
Fund Total	\$	2,676,425

Reserve for Equipment #302

Materials & Services		<u>30,000</u>
Fund Total	\$	30,000

Reserve for Furniture #303

Materials & Services		<u>30,000</u>
Fund Total	\$	30,000

Reserve for Technology #304

Capital Outlay		<u>22,386</u>
Fund Total	\$	22,386

Reserve for Building #305

Materials & Services		<u>22,000</u>
Fund Total	\$	22,000

Reserve for Staff Development - Instructional Fund #306

Materials & Services		<u>55,000</u>
Fund Total	\$	55,000

Reserve for Snow Removal Fund #307

Materials & Services		<u>15,000</u>
Fund Total	\$	15,000

Reserve for Building Maintenance Fund #308

Materials & Services		<u>80,000</u>
Fund Total	\$	80,000

Reserve for PERS Liability Fund #310

Personnel Services		<u>1,348,207</u>
Fund Total	\$	1,348,207

DEBT SERVICE FUND

Debt Service Fund #400

Debt Service		<u>720,000</u>
Total Appropriation		<u>720,000</u>
Fund Total	\$	720,000

CAPITAL PROJECTS FUNDS

Capital Projects Fund #500

Materials & Services		<u>320,000</u>
Fund Total	\$	320,000

Apprenticeship, Industrial Trade Center - #503

Personnel Services		204,389
Materials & Services		6,892,398
Capital Outlay		<u>991,473</u>
Fund Total	\$	8,088,260

Capital Projects - Childcare Center #504


Materials & Services		<u>3,000,000</u>
Fund Total	\$	3,000,000

TOTAL APPROPRIATIONS ALL FUNDS:

Personnel Services	22,567,128
Materials & Supplies	34,832,268
Capital Outlay	1,904,812
Debt Service	720,000
Transfers Out	3,117,078
Contingencies	1,060,955
Total Appropriations All Funds	64,202,240
Unappropriated Amounts	<u>7,215,741</u>
Total Adopted Budget	\$ 71,417,981


Kenneth DeCrans, Chairperson

6/28/2022
Date


Dr. Roberto Gutierrez, President

6/29/22
Date

**RESOLUTION IMPOSING AND CATEGORIZING TAXES
KLAMATH COMMUNITY COLLEGE DISTRICT**

BE IT RESOLVED, that the Board of Education of the Klamath Community College District hereby imposes the taxes provided for in the adopted budget at the rate of \$0.4117 per \$1,000 of assessed value of operations and that these taxes are hereby imposed and categorized for tax year 2022-23 upon the assessed value of all taxable property within the district as follows:


General Fund

Education
\$0.4117/\$1,000

The above resolution statements were approved and declares adopted on this 24 day of May 2022.


Kenneth DeCrans, Chairperson

6/28/2022
Date


Dr. Roberto Gutierrez, President

6/29/22
Date

A public meeting of the Klamath Community College Board of Education will be held on May 24, 2022 at 6 pm at 7390 South Sixth Street, Founders Hall Boardroom, Klamath Falls, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Klamath Community College Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected at 7390 South Sixth Street at the Administrative Assistant to Administrative Services Office in building 3, between the hours of 8 a.m. and 5 p.m. or online at klamathcc.edu. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Geoffrey LaHaie

Telephone: 541-880-2392

Email: lahaieg@klamathcc.edu

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance/Net Working Capital	\$9,315,346	\$9,637,952	\$10,523,563
Current Year Property Taxes, other than Local Option Taxes	\$2,399,789	\$2,364,150	\$2,423,250
Current Year Local Option Property Taxes	\$0	\$0	\$0
Tuition and Fees	\$6,919,647	\$8,212,766	\$8,090,200
Other Revenue From Local Sources	\$357,655	\$1,475,678	\$2,717,898
Revenue From State Sources	\$12,715,870	\$20,419,368	\$25,618,505
Revenue From Federal Sources	\$9,130,526	\$17,537,018	\$18,133,076
Interfund Transfers	\$3,004,079	\$3,057,691	\$3,117,078
All Other Budget Resources	\$647,629	\$848,835	\$794,411
Total Resources	\$44,490,541	\$63,553,458	\$71,417,981

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$14,599,142	\$19,117,153	\$22,567,128
Materials and Services	\$13,545,751	\$30,857,090	\$34,832,268
Capital Outlay	\$792,411	\$2,423,577	\$1,904,812
Debt Service	\$720,000	\$720,000	\$720,000
Interfund Transfers	\$3,004,079	\$3,057,691	\$3,117,078
Contingencies	\$1,060,955	\$1,060,955	\$1,060,955
All Other Expenditures	\$0	\$0	\$0
Unappropriated Ending Balance and Reserved for Future Expenditure	\$10,768,203	\$6,316,992	\$7,215,740
Total Requirements	\$44,490,541	\$63,553,458	\$71,417,981

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Name of Organizational Unit or Program FTE for that unit or program			
Instruction	7,319,363	11,200,406	\$11,972,339
FTE	97	100	99
Instructional Support	1,644,012	3,269,328	\$3,494,650
FTE	30	32	33
Student Services Other Than Student Loans and Financial Aid	1,645,758	5,077,026	\$5,426,935
FTE	36	38	38
Student Loans and Financial Aid	6,378,133	15,340,806	\$16,398,096
FTE	4.5	4.0	4
Community Services	0	0	0
FTE	0	0	0
Support Serv. Other Than Facilities Acquisition and Construction	4,242,560	10,292,132	\$11,001,467
FTE	33	35	38
Facilities Acquisition and Construction	7,707,478	10,300,790	\$11,010,722
FTE	2	2	2
Interfund Transfers	3,004,079	2,223,251	3,117,078
Debt Service	720,000	720,000	720,000
Operating Contingency	1,060,955	1,060,955	1,060,955
Unappropriated Ending Fund Balance and Reserves	10,768,203	4,068,763	7,215,740
Total Requirements	44,490,541	\$63,553,458	\$71,417,981
Total FTE	202.5	211.0	214.0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2020-21	Rate or Amount Imposed This Year 2021-22	Rate or Amount Approved Next Year 2022-23
Permanent Rate Levy (rate limit 0.4117 per \$1,000)	0.4117	0.4117	0.4117
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1, 2022.	Estimated Debt Authorized, But Not Incurred July 1, 2022
General Obligation Bonds		
Other Bonds		
Other Borrowings	\$4,569,571	
Total	\$4,569,571	\$0

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

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

FORM OR-ED-50 2022-2023

To assessor of Klamath County

☐ Check here if this is
an amended form.

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

The Klamath Community College District has the responsibility and authority to place the following property tax, fee, charge, or assessment
District name

on the tax roll of Klamath County. The property tax, fee, charge, or assessment is categorized as stated by this form.
County Name

<u>7390 South Sixth Street</u> Mailing Address of District	<u>Klamath Falls</u> City	<u>OR</u> State	<u>97603</u> ZIP Code	<u>July 15, 2022</u> Date Submitted
<u>Geoffrey LaHaie</u> Contact person	<u>V.P. of Admin. Services</u> Title	<u>(541) 880-2392</u> Daytime telephone number	<u>lahaieg@klamathcc.edu</u> Contact person e-mail address	

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

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....	1	<u>0.4117</u>	Excluded from Measure 5 Limits
2. Local option operating tax	2		Dollar Amount of Bond Levy
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....	4a		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....	4c		<u>0</u>

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....	5	<u>0.4117</u>
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 two taxes, attach a sheet showing the information for each.

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

150-504-060 (Rev. 11-05-21)

Form OR-ED-50 (continued on next page)

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

SUMMARY

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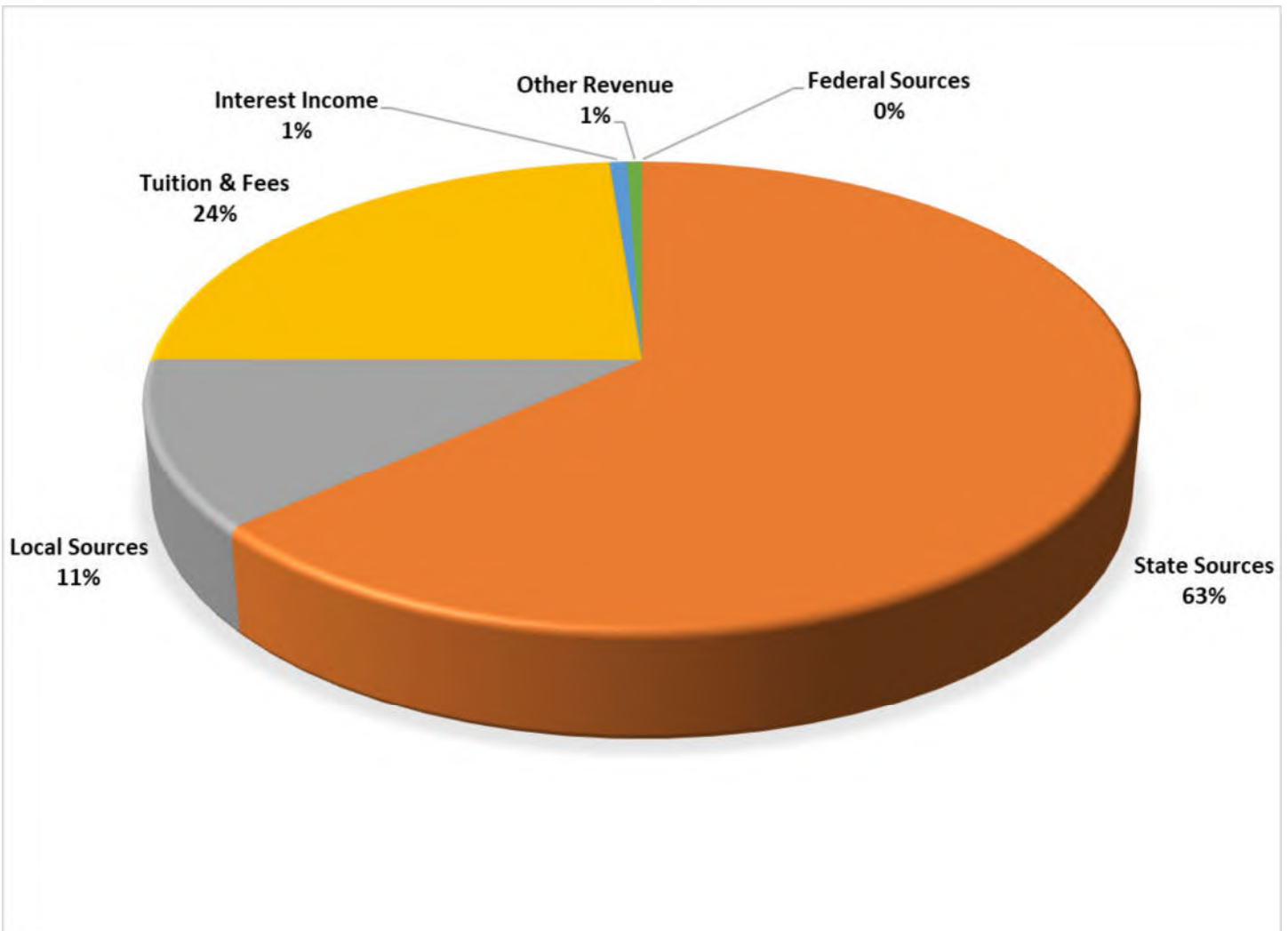
KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

001 - GENERAL FUND REVENUE SOURCES

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
114,148	0	114,148		Federal Sources	0	0	0
9,467,226	10,537,436	11,653,750		State Sources	14,468,205	14,468,205	14,468,205
2,466,037	2,486,801	2,578,650		Local Sources	2,635,250	2,635,250	2,635,250
5,488,137	5,117,397	5,552,680		Tuition & Fees	5,409,200	5,409,200	5,409,200
92,913	84,268	150,050		Interest Income	150,100	150,100	150,100
81,717	97,982	129,000		Other Revenue	129,000	129,000	129,000
265,300	346,549	797,940		Transfers In	850,747	850,747	850,747
5,114,816	6,298,502	5,281,699		CARRY FORWARD	5,691,477	5,691,477	5,691,477
23,090,295	24,968,935	26,257,917		Total Resources	29,333,979	29,333,979	29,333,979

General Fund Revenue Sources



KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
603,900	516,418	714,215	1101	Communication	700,906	700,906	700,906
182,796	191,094	146,082	1102	Education	246,436	246,436	246,436
73,004	56,138	65,244	1103	Health & Physical Ed.	65,173	65,173	65,173
532,813	580,117	572,625	1104	Science	615,142	615,142	615,142
352,281	365,942	422,463	1105	Mathematics	458,448	458,448	458,448
102,885	99,658	102,173	1151	Arts & Letters	102,062	102,062	102,062
326,968	290,165	342,246	1152	Social Sciences	361,231	361,231	361,231
114,013	119,601	132,862	1153	Agricultural Science	146,225	146,225	146,225
205,042	183,208	188,698	1202	Developmental Ed. - Mathematics	201,166	201,166	201,166
141,553	132,048	149,581	1203	Developmental Ed. - Language Arts	47,265	47,265	47,265
893,733	730,824	1,046,806	1205	GED / ESL	966,174	966,174	966,174
167,371	168,612	166,806	1301	Business Mgmt.	177,929	177,929	177,929
385,487	359,480	463,335	1302	Emergency Response Op.	502,205	502,205	502,205
78,120	89,790	104,612	1303	Advanced Mfg. Eng.	112,741	112,741	112,741
531,717	550,520	617,901	1304	Nursing	777,819	777,819	777,819
82,692	142,371	126,128	1305	Automotive	136,483	136,483	136,483
56,890	66,780	170,042	1306	Apprenticeship Related Training	180,853	180,853	180,853
162,700	42,302	25	1308	Culinary Arts	25	25	0
135,646	133,299	160,750	1309	Gen. Ed. Computer Skills	70,154	70,154	70,154
191,625	280,560	320,716	1317	Aviation	330,558	330,558	330,558
126,382	139,061	166,645	1351	Health Information Management	264,411	264,411	264,411
117,474	144,665	147,895	1352	Diesel	174,462	174,462	174,462
130,530	156,768	147,338	1354	Welding	161,110	161,110	161,110
150,126	139,319	122,012	1355	Accounting	130,396	130,396	130,396
84,959	60,258	74,684	1356	Digital Media and Design	74,607	74,607	74,607
120,758	123,801	141,204	1357	Business Technology	151,192	151,192	151,192
218,572	212,424	233,312	1358	Computer Engineering Tech.	250,188	250,188	250,188
254,402	210,362	370,806	1401	Community Ed. - Reimb.	404,367	404,367	404,367
102,736	93,296	149,323	1402	Contract Ed - Reimb.	149,174	149,174	149,174
30,104	5,456	37,510	1403	Community Ed -Non- Reimb.	35,502	35,502	35,502
6,657,280	6,384,336	7,604,038		Total Instruction	7,994,404	7,994,404	7,994,379
12,586	8,359	19,929	2001	Staff Development - Instructional	19,910	19,910	19,910

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
462,705	393,092	501,240	2002	Learning Resources Center	874,411	874,411	714,411
641,181	713,568	888,016	2003	Academic Administration	866,404	866,404	866,404
401,255	438,591	473,321	2004	Teaching & Learning Center	511,468	511,468	511,493
97,561	102,304	167,275	2007	Testing Center	330,082	330,082	240,082
90,316	120,308	160,370	2010	CTE Administration	155,370	155,370	155,370
7,443	7,014	62,421	2011	General Education Administration	62,246	62,246	62,246
0	0	0	2012	Accelerated Learning	206,717	206,717	206,717
1,713,047	1,783,238	2,272,571		Total Academic Support	3,026,608	3,026,608	2,776,633
240,623	344,794	440,846	3001	Management of Student Services	611,671	611,671	611,671
263,279	279,038	464,628	3002	Advising	516,632	516,632	516,632
3,021	2,143	26,298	3003	Disabled Student Services	26,298	26,298	26,298
98,004	90,759	114,962	3004	Outreach	234,397	234,397	234,397
261,247	183,579	211,203	3005	External Programs	279,793	279,793	279,793
159,314	169,841	197,071	3006	Registrar	215,859	215,859	215,859
168,318	169,247	194,986	3007	Veterans Affairs	211,380	211,380	211,380
105,643	19,119	25,850	3008	Title IX	25,850	25,850	25,850
109,404	62,576	78,447	3020	Student Life	81,541	81,541	81,541
12,288	64,674	92,676	3021	First Year Experience	99,122	99,122	99,122
301,322	283,961	573,592	3050	Marketing	659,294	659,294	659,294
1,722,463	1,669,731	2,420,559		Total Student Services	2,961,837	2,961,837	2,961,837
319,222	265,617	433,831	4001	Financial Aid - General Fund	494,349	494,349	494,349
8,772	0	0	4010	Student Stipends	0	0	0
327,993	265,617	433,831		Total Financial Aid	494,349	494,349	494,349
598,822	601,195	725,999	5001	Business Office	809,215	809,215	809,215
396,980	250,898	265,537	5002	Administrative Services	292,386	292,386	292,386
286,462	277,202	375,094	5005	Human Resources	482,918	482,918	482,918
125,223	4,959	30,678	5006	Lake County - Out of District	38,504	38,504	38,504
522,840	826,363	1,008,919	5009	District	1,164,801	1,164,801	1,164,801
1,092,572	1,058,000	1,239,142	5010	Information Services	1,470,470	1,470,470	1,470,470
154,612	204,787	194,318	5011	Grant Management	216,920	216,920	216,920

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
173,661	67,170	217,342	5020	Institutional Research / Assessment /	254,920	254,920	254,920
131,955	63,009	77,800	5031	Communications	85,634	85,634	85,634
140,316	136,559	120,742	5040	Security	161,572	161,572	161,572
526,100	477,777	565,889	5050	President's Office	614,045	614,045	614,045
82,525	84,255	100,500	5051	Governing Board	98,000	98,000	98,000
10,057	11,056	22,500	5052	Foundation Support	27,850	27,850	27,850
146,593	136,213	0	5053	Public Information	0	0	0
4,388,717	4,199,444	4,944,461		Total Institutional Support	5,717,236	5,717,236	5,717,236
1,040,206	1,127,068	1,228,530	6001	Plant Operations	1,477,497	1,477,497	1,477,497
1,040,206	1,127,068	1,228,530		Total Operations & Maintenance	1,477,497	1,477,497	1,477,497
884,869	2,636,047	2,223,251	9001	Transfers	2,232,331	2,232,331	2,232,331
884,869	2,636,047	2,223,251		Total Transfers Out	2,232,331	2,232,331	2,232,331
0	0	1,060,955	9701	Contingency	1,060,955	1,060,955	1,060,955
0	0	1,060,955		Total Contingency	1,060,955	1,060,955	1,060,955
6,298,502	6,903,454	0	00198	Fund Balance	0	0	0
6,298,502	6,903,454	0		Total Fund Balance	0	0	0
0	0	4,068,763	00199	Unappropriated Balance	4,368,763	4,368,763	4,618,763
0	0	4,068,763		Total Unappropriated Balance	4,368,763	4,368,763	4,618,763
23,033,079	24,968,936	26,256,958		Total Expenditures	29,333,979	29,333,979	29,333,979

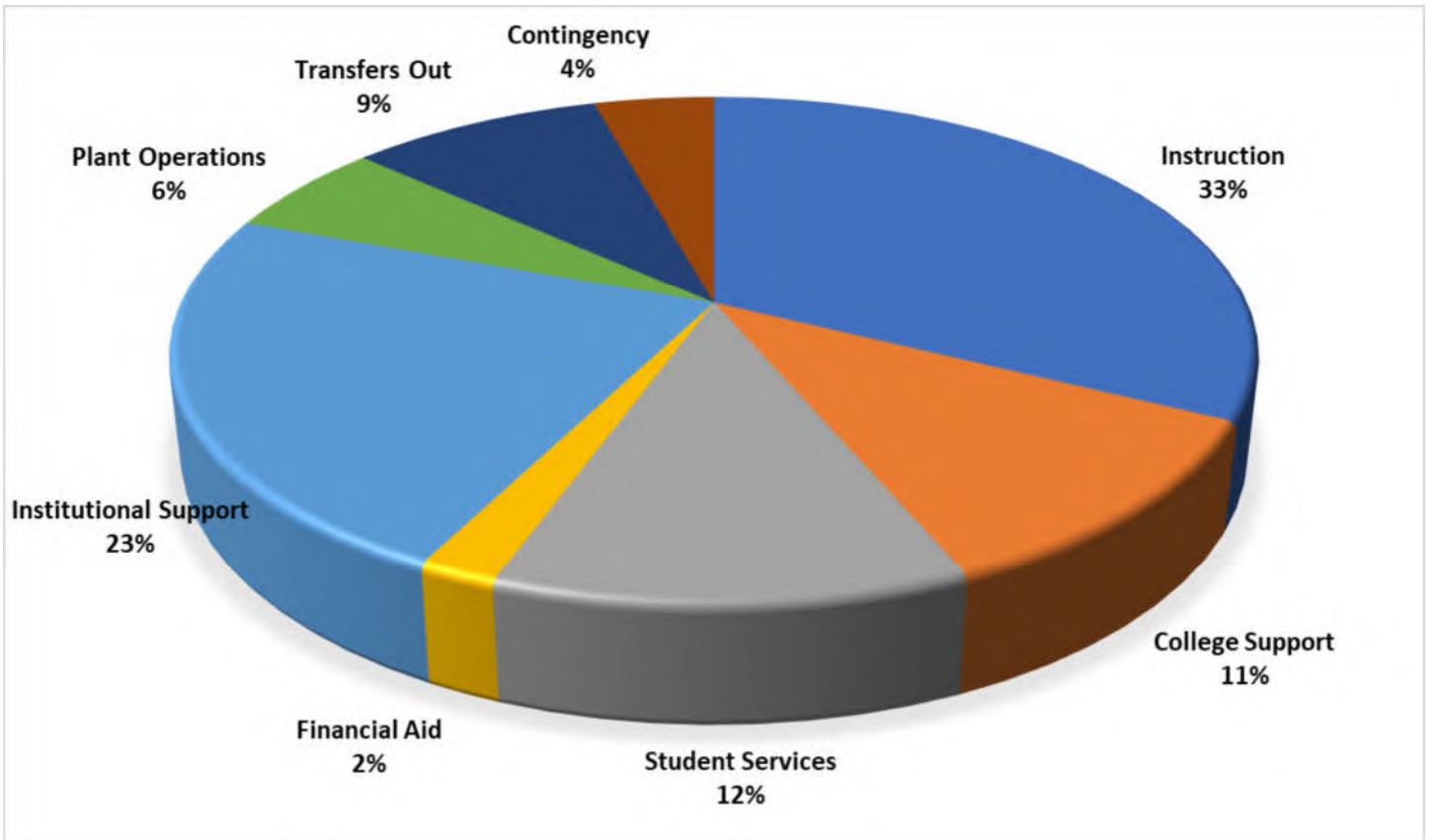
KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactives)

General Fund – Expenditures by Activity



KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

GENERAL FUND - EXPENDITURES BY OBJECT (Includes Inactives)

Actual 2019-20	Actual 2020-21	Budget 2021-22	Category		Proposed Amount	Approved Amount	Adopted Amount
Personnel Services							
603,900	516,418	714,215	1101	Communication	663,106	663,106	663,106
172,583	186,258	146,082	1102	Education	246,436	246,436	246,436
73,004	56,138	65,244	1103	Health & Physical Ed.	65,173	65,173	65,173
525,570	579,329	572,625	1104	Science	615,142	615,142	615,142
352,281	365,882	422,463	1105	Mathematics	458,448	458,448	458,448
102,885	99,658	102,173	1151	Arts & Letters	102,062	102,062	102,062
326,968	290,165	342,246	1152	Social Sciences	361,231	361,231	361,231
114,013	119,601	132,862	1153	Agricultural Science	146,225	146,225	146,225
205,042	183,208	188,698	1202	Developmental Ed. - Mathematics	201,166	201,166	201,166
141,454	132,048	149,581	1203	Developmental Ed. - Language Arts	47,265	47,265	47,265
452,721	245,721	506,660	1205	GED / ESL	426,028	426,028	426,028
167,356	168,490	166,806	1301	Business Management	177,929	177,929	177,929
377,974	356,156	350,935	1302	Emergency Response Op.	419,805	419,805	419,805
77,991	89,544	104,612	1303	Advanced Mfg. Eng.	112,741	112,741	112,741
531,850	550,306	617,901	1304	Nursing	777,819	777,819	777,819
80,911	142,371	126,128	1305	Automotive	136,483	136,483	136,483
56,890	66,780	170,042	1306	Apprenticeship Related Training	180,853	180,853	180,853
162,223	41,252	25	1308	Culinary Arts	25	25	0
135,321	133,197	160,750	1309	Gen. Ed. Computer Skills	70,154	70,154	70,154
191,625	280,234	320,716	1317	Aviation	330,558	330,558	330,558
125,683	138,949	166,645	1351	Health Information Management	264,411	264,411	264,411
103,120	144,665	147,895	1352	Diesel	157,462	157,462	157,462
130,221	156,768	147,338	1354	Welding	161,110	161,110	161,110
150,126	139,112	122,012	1355	Accounting	130,396	130,396	130,396
84,959	60,258	74,684	1356	Digital Media and Design	74,607	74,607	74,607
120,758	123,801	141,204	1357	Business Technology	151,192	151,192	151,192
218,572	212,424	233,312	1358	Computer Engineering Tech.	250,188	250,188	250,188
170,780	113,634	244,506	1401	Community Ed. - Reimb.	268,067	268,067	268,067
59,016	48,127	86,213	1402	Contract Ed - Reimb.	88,064	88,064	88,064
19,889	321	19,910	1403	Community Ed -Non- Reimb.	19,902	19,902	19,902
9,247	5,278	17,429	2001	Staff Development - Instructional	17,410	17,410	17,410
406,706	340,272	396,227	2002	Learning Resources Center	770,398	770,398	610,398
617,459	696,582	835,816	2003	Academic Administration	815,204	815,204	815,204
378,646	420,195	444,167	2004	Teaching & Learning Center	482,514	482,514	482,539

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

GENERAL FUND - EXPENDITURES BY OBJECT (Includes Inactives)

Actual 2019-20	Actual 2020-21	Budget 2021-22	Category		Proposed Amount	Approved Amount	Adopted Amount
Personnel Services							
90,135	101,728	156,125	2007	Testing Center	318,932	318,932	228,932
0	0	0	2012	Accelerated Learning	193,217	193,217	193,217
192,400	321,689	389,246	3001	Management of Student Services	554,071	554,071	554,071
258,994	274,247	447,128	3002	Advising	493,132	493,132	493,132
1,828	1,052	16,298	3003	Disabled Student Services	16,298	16,298	16,298
78,962	82,318	91,462	3004	Outreach	130,897	130,897	130,897
254,058	179,512	202,403	3005	External Programs	264,493	264,493	264,493
151,785	161,903	181,386	3006	Registrar	200,174	200,174	200,174
165,208	168,769	187,416	3007	Veterans Affairs	203,810	203,810	203,810
77,700	0	0	3008	Title IX	0	0	0
97,247	54,794	58,677	3020	Student Life	61,771	61,771	61,771
5,066	55,673	76,276	3021	First Year Experience	82,722	82,722	82,722
88,575	73,245	343,588	3050	Marketing	370,515	370,515	370,515
286,369	241,787	392,281	4001	Financial Aid - General Fund	449,299	449,299	449,299
8,772	0	0	4010	Student Stipends	0	0	0
550,650	555,116	659,849	5001	Business Office	743,065	743,065	743,065
390,079	245,761	252,837	5002	Administrative Services	279,686	279,686	279,686
242,262	244,142	307,594	5005	Human Resources	405,618	405,618	405,618
116,371	4,792	26,678	5006	Lake County - Out of District	15,009	15,009	15,009
29,703	1,126	94,118	5009	District	200,000	200,000	200,000
762,454	731,419	799,266	5010	Information Services	875,804	875,804	875,804
111,920	166,992	174,648	5011	Grant Management	197,250	197,250	197,250
172,354	66,754	200,842	5020	Institutional Research / Assessment / Resource Development	238,420	238,420	238,420
21,812	20,633	12,722	5040	Security	12,722	12,722	12,722
494,748	468,491	527,139	5050	President's Office	575,795	575,795	575,795
146,593	136,213	0	5053	Public Information	0	0	0
659,093	697,246	819,480	6001	Plant Operations	951,447	951,447	951,447
12,902,880	12,258,543	14,855,579	Total Personnel Services		17,023,721	17,023,721	16,773,721

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

GENERAL FUND - EXPENDITURES BY OBJECT (Includes Inactives)

Actual 2019-20	Actual 2020-21	Budget 2021-22	Category		Proposed Amount	Approved Amount	Adopted Amount
<u>Materials and Services</u>							
0	0	0	1101	Communication	12,000	12,000	12,000
10,213	4,836	0	1102	Education	0	0	0
36	0	0	1104	Science	0	0	0
0	60	0	1105	Mathematics	0	0	0
100	0	0	1203	Developmental Ed. - Language Arts	0	0	0
439,781	482,816	538,646	1205	GED / ESL	538,646	538,646	538,646
15	122	0	1301	Business Mgmt.	0	0	0
7,513	3,324	112,400	1302	Emergency Response Op.	82,400	82,400	82,400
129	246	0	1303	Advanced Mfg. Eng.	0	0	0
-133	214	0	1304	Nursing	0	0	0
1,781	0	0	1305	Automotive	0	0	0
477	1,050	0	1308	Culinary Arts	0	0	0
325	102	0	1309	Gen. Ed. Computer Skills	0	0	0
0	327	0	1317	Aviation	0	0	0
699	112	0	1351	Health Information Management	0	0	0
359	0	0	1352	Diesel	0	0	0
309	0	0	1354	Welding	0	0	0
0	207	0	1355	Accounting	0	0	0
83,623	96,728	126,300	1401	Community Ed. - Reimb.	136,300	136,300	136,300
43,720	45,169	63,110	1402	Contract Ed - Reimb.	61,110	61,110	61,110
10,215	5,136	17,600	1403	Community Ed -Non- Reimb.	15,600	15,600	15,600
3,339	3,081	2,500	2001	Staff Development - Instructional	2,500	2,500	2,500
54,037	52,820	102,513	2002	Learning Resources Center	101,513	101,513	101,513
21,124	16,496	49,000	2003	Academic Administration	48,000	48,000	48,000
21,710	18,396	28,154	2004	Distance Ed	27,954	27,954	27,954
282	576	1,150	2007	Testing Center	1,150	1,150	1,150
90,038	104,808	134,870	2010	CTE Administration	129,870	129,870	129,870
7,443	7,014	62,421	2011	General Education Administration	62,246	62,246	62,246
0	0	0	2012	Accelerated Learning	13,500	13,500	13,500
45,971	23,105	51,600	3001	Management of Student Services	57,600	57,600	57,600
3,470	4,791	17,500	3002	Advising	17,500	17,500	17,500
1,194	1,091	10,000	3003	Disabled Student Services	10,000	10,000	10,000
19,042	8,441	23,500	3004	Outreach	103,500	103,500	103,500
4,937	4,067	6,300	3005	External Programs	12,800	12,800	12,800

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

GENERAL FUND - EXPENDITURES BY OBJECT (Includes Inactives)

Actual 2019-20	Actual 2020-21	Budget 2021-22	Category		Proposed Amount	Approved Amount	Adopted Amount
Materials and Services							
7,530	7,938	15,685	3006	Registrar	15,685	15,685	15,685
3,110	478	7,570	3007	Veterans Affairs	7,570	7,570	7,570
27,943	19,119	25,850	3008	Title IX	25,850	25,850	25,850
12,157	7,782	19,770	3020	Student Life	19,770	19,770	19,770
7,222	9,001	16,400	3021	First Year Experience	16,400	16,400	16,400
212,746	210,716	230,004	3050	Marketing	288,779	288,779	288,779
32,852	23,830	41,550	4001	Financial Aid - General Fund	45,050	45,050	45,050
48,172	46,079	66,150	5001	Business Office	66,150	66,150	66,150
5,147	5,138	12,700	5002	Administrative Services	12,700	12,700	12,700
0	0	0	5004	Staff Development - Non-Instructional	0	0	0
43,946	33,060	67,000	5005	Human Resources	76,800	76,800	76,800
7,017	167	4,000	5006	Lake County - Out of District	23,495	23,495	23,495
478,608	401,843	779,251	5009	District	829,251	829,251	829,251
216,335	269,063	301,306	5010	Information Services	414,056	414,056	414,056
42,692	37,795	19,670	5011	Grant Management	19,670	19,670	19,670
1,307	416	16,500	5020	Institutional Research / Assessment / Resource Development	16,500	16,500	16,500
129,855	63,009	69,300	5031	Communications	77,134	77,134	77,134
118,504	115,927	107,870	5040	Security	115,850	115,850	115,850
31,352	9,286	38,750	5050	President's Office	38,250	38,250	38,250
62,039	62,773	66,500	5051	Governing Board	64,000	64,000	64,000
10,057	11,056	22,500	5052	Foundation Support	27,850	27,850	27,850
381,114	429,822	409,050	6001	Plant Operations	514,050	514,050	514,050
2,751,452	2,649,433	3,684,940	Total Materials and Services		4,149,049	4,149,049	4,149,049

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

GENERAL FUND - EXPENDITURES BY OBJECT (Includes Inactives)

Actual 2019-20	Actual 2020-21	Budget 2021-22	Category		Proposed Amount	Approved Amount	Adopted Amount
<u>Capital Outlay</u>							
0	0	0	1101	Communication	25,800	25,800	25,800
7,207	789	0	1104	Science	0	0	0
1,232	2,286	1,500	1205	GED / ESL	1,500	1,500	1,500
0	0	0	1302	Emergency Response Op.	0	0	0
13,995	0	0	1352	Diesel	17,000	17,000	17,000
1,963	0	2,500	2002	Learning Resources Center	2,500	2,500	2,500
2,598	490	3,200	2003	Academic Administration	3,200	3,200	3,200
899	0	1,000	2004	Teaching & Learning Center	1,000	1,000	1,000
7,144	0	10,000	2007	Testing Center	10,000	10,000	10,000
278	15,500	25,500	2010	CTE Administration	25,500	25,500	25,500
2,252	0	0	3001	Management of Student Services	0	0	0
815	0	0	3002	Advising	6,000	6,000	6,000
2,252	0	2,500	3005	External Programs	2,500	2,500	2,500
1,754	0	0	5002	Administrative Services	0	0	0
255	0	500	5005	Human Resources	500	500	500
1,835	0	0	5006	Lake County - Out of District	0	0	0
14,529	423,394	135,550	5009	District	135,550	135,550	135,550
113,782	57,518	138,570	5010	Information Services	180,610	180,610	180,610
2,100	0	8,500	5031	Communications	8,500	8,500	8,500
0	0	150	5040	Security	33,000	33,000	33,000
0	0	0	6001	Plant Operations	12,000	12,000	12,000
174,889	499,976	329,470	Total Capital Outlay		465,160	465,160	465,160
<u>Transfers</u>							
0	0	0	3005	External Programs	0	0	0
20,486	21,482	34,000	5051	Transfers	34,000	34,000	34,000
884,869	2,636,047	2,223,251	9001	Transfers	2,232,331	2,232,331	2,232,331
905,355	2,657,530	2,257,251	Total Transfers		2,266,331	2,266,331	2,266,331
<u>Contingency</u>							
0	0	1,060,955	9701	Contingency	1,060,955	1,060,955	1,060,955
0	0	1,060,955	Total Contingency		1,060,955	1,060,955	1,060,955

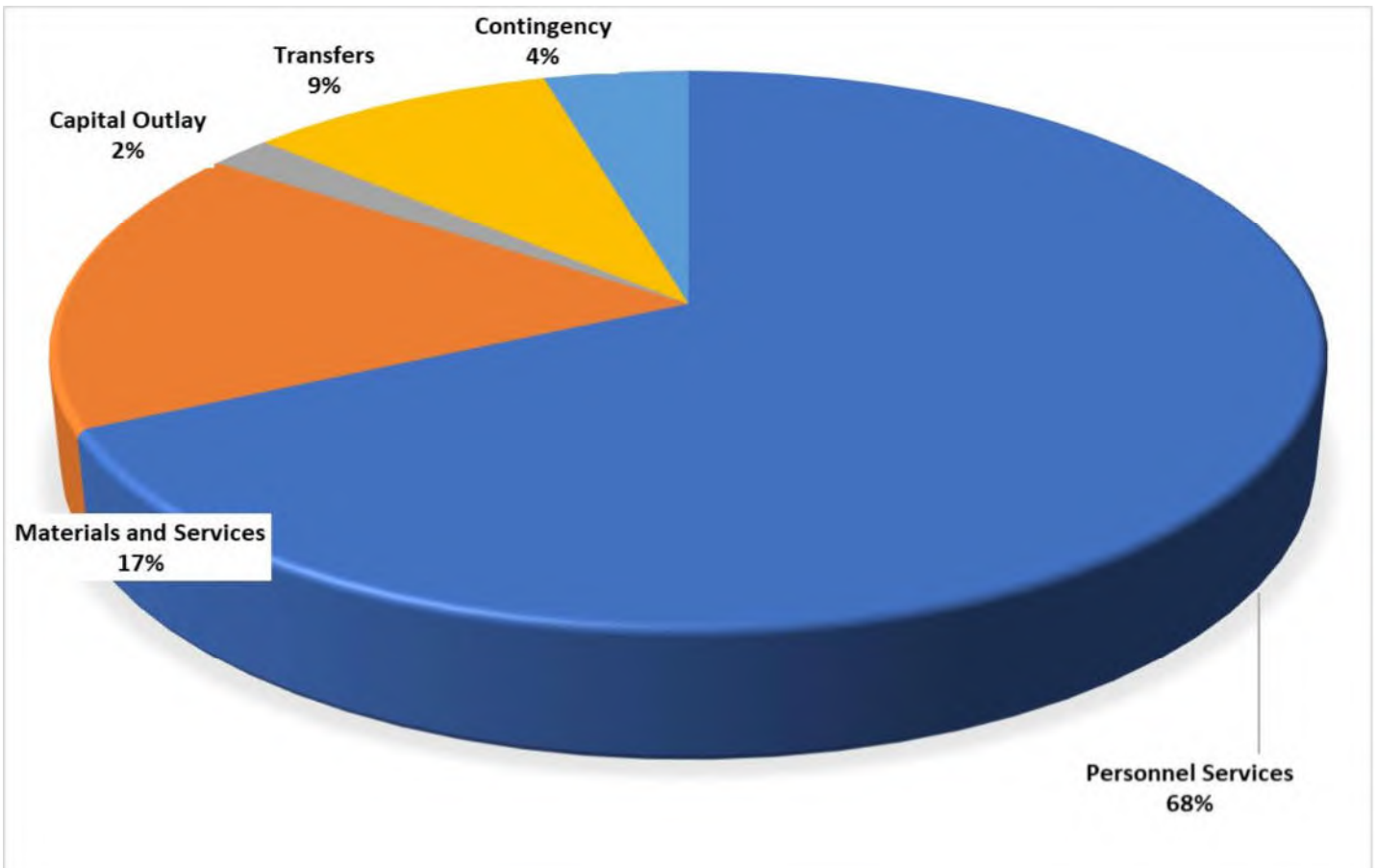
KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

GENERAL FUND - EXPENDITURES BY OBJECT (Includes Inactives)

Actual 2019-20	Actual 2020-21	Budget 2021-22	Category	Proposed Amount	Approved Amount	Adopted Amount
<u>Fund Balance</u>						
6,298,502	6,903,454	0	00198 Fund Balance	0	0	0
6,298,502	6,903,454	0	Total Fund Balance	0	0	0
<u>Unappropriated Fund</u>						
0	0	4,068,763	00199 Unappropriated Balance	4,368,763	4,368,763	4,618,763
0	0	4,068,763	Total Unappropriated Fund	4,368,763	4,368,763	4,618,763
23,033,079	24,968,936	26,256,958	Grand Total	29,333,979	29,333,979	29,333,979

General Fund – Expenditures by Object



KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-23
Summary by Use
General Fund

Account	Instruction	Inst. Support	Student Services	College Support Services	Plant Operations	Plant Additions	Financial Aid/Trans Out	Debt Service	Contingency	Total
PERSONAL SERVICES	4,714,685	1,409,030	1,453,710	2,257,569	535,294		257,498			10,627,786
BENEFIT EXPENSES	2,389,338	938,670	924,173	1,285,801	416,153		191,801			6,145,936
MATERIALS & SERVICES	846,056	386,733	575,454	1,706,706	514,049		39,050			4,068,048
FINANCIAL AID				109,000			6,000			115,000
CAPITAL EXPENDITURES	44,300	42,200	8,500	358,160	12,000		0			465,160
CONTINGENCY EXPENSE									1,060,955	1,060,955
TRANSFERS OUT							2,232,331 *			2,232,331
DEBT SERVICE										0
	7,994,379	2,776,633	2,961,837	5,717,236	1,477,496	0	2,726,680	0	1,060,955	24,715,216

* \$720,000 of Transfers Out is to the Debt Service Fund for Principal and Interest payments.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

Special Revenue Funds Summary

050 - FINANCIAL AID

<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Budget 2021-22</u>	<u>Account Description</u>	<u>Proposed Amount</u>	<u>Approved Amount</u>	<u>Adopted Amount</u>
<u>Resources</u>						
7,188,350	6,518,056	13,552,976	Federal Sources	13,552,976	13,552,976	13,552,976
892,086	1,019,283	1,300,000	State Sources	1,300,000	1,300,000	1,300,000
155,542	82,176	0	Local Sources	0	0	0
20,486	21,482	54,000	Transfers In	54,000	54,000	54,000
8,256,464	7,640,997	14,906,976	Total Resources	14,906,976	14,906,976	14,906,976
<u>Expenditures</u>						
49,740	46,178	81,488	Personnel Services	81,488	81,488	81,488
8,199,764	7,588,475	14,805,488	Materials & Services	14,805,488	14,805,488	14,805,488
6,960	0	20,000	Transfers Out	20,000	20,000	20,000
8,256,464	7,634,653	14,906,976	Total Expenditures	14,906,976	14,906,976	14,906,976
0	6,344	0	Fund Balance	0	0	0
8,256,464	7,640,997	14,906,976	Total Expenditures and Fund Balance	14,906,976	14,906,976	14,906,976

060 - TECHNOLOGY FEES

<u>Resources</u>						
342,078	291,324	349,586	Tuition & Fees	250,000	250,000	250,000
34,619	1,873	0	Interest Income	0	0	0
268,798	258,170	267,612	Carry Forward	200,000	200,000	200,000
645,495	551,367	617,198	Total Resources	450,000	450,000	450,000
<u>Expenditures</u>						
77,876	47,270	65,220	Personnel Services	65,220	65,220	65,220
42,431	47,982	221,507	Materials & Services	141,507	141,507	141,507
267,018	97,138	330,471	Capital Outlay	243,273	243,273	243,273
387,325	192,391	617,198	Total Expenditures	450,000	450,000	450,000
258,170	358,976	0	Fund Balance	0	0	0
645,495	551,367	617,198	Total Expenditures and Fund Balance	450,000	450,000	450,000

065 - STUDENT COURSE FEES

<u>Resources</u>						
940,719	1,510,926	2,310,500	Tuition & Fees	2,431,000	2,431,000	2,431,000
12,181	3,048	0	Interest Income	0	0	0
205,406	279,250	257,000	Carry Forward	405,026	405,026	405,026
1,158,306	1,793,224	2,567,500	Total Resources	2,836,026	2,836,026	2,836,026
<u>Expenditures</u>						
0	0	1,117	Personnel Services	1,117	1,117	1,117
841,015	1,277,198	2,426,383	Materials & Services	2,644,909	2,644,909	2,644,909
0	11,000	40,000	Capital Outlay	40,000	40,000	40,000
37,500	100,000	100,000	Transfers Out	150,000	150,000	150,000
878,515	1,388,198	2,567,500	Total Expenditures	2,836,026	2,836,026	2,836,026
279,250	405,026	0	Fund Balance	0	0	0
1,157,765	1,793,224	2,567,500	Total Expenditures and Fund Balance	2,836,026	2,836,026	2,836,026

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

Special Revenue Funds Summary

070 - SPECIAL PROJECTS BUDGET AUTHORITY

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			<u>Resources</u>			
30,133	188,387	78,000	Federal Sources	100,680	100,680	100,680
81,067	249,899	120,000	State Sources	479,577	479,577	479,577
39,807	32,360	76,347	Local Sources	238,050	238,050	238,050
151,008	470,646	274,347	Total Resources	818,307	818,307	818,307
			<u>Expenditures</u>			
48,788	222,765	181,369	Personnel Services	436,214	436,214	436,214
67,960	236,709	37,978	Materials & Services	245,260	245,260	245,260
0	0	45,000	Capital Outlay	100,000	100,000	100,000
1,741	11,172	10,000	Transfers Out	36,833	36,833	36,833
118,489	470,646	274,347	Total Expenditures	818,307	818,307	818,307
118,489	470,646	274,347	Total Expenditures	818,307	818,307	818,307

080 - PATHWAYS

			<u>Resources</u>			
37,045	30,327	53,769	State Sources	60,408	60,408	60,408
37,045	30,327	53,769	Total Resources	60,408	60,408	60,408
			<u>Expenditures</u>			
27,883	7,208	24,944	Personnel Services	16,639	16,639	16,639
3,603	21,675	27,135	Materials & Services	41,081	41,081	41,081
1,874	1,444	1,690	Transfers Out	2,688	2,688	2,688
33,360	30,327	53,769	Total Expenditures	60,408	60,408	60,408
33,360	30,327	53,769	Total Expenditures	60,408	60,408	60,408

081 - DHS

			<u>Resources</u>			
111,786	111,646	164,979	State Sources	297,637	297,637	297,637
111,786	111,646	164,979	Total Resources	297,637	297,637	297,637
			<u>Expenditures</u>			
37,728	68,113	77,529	Personnel Services	186,643	186,643	186,643
42,331	40,382	46,450	Materials & Services	63,974	63,974	63,974
31,639	3,152	41,000	Transfers Out	47,020	47,020	47,020
111,698	111,646	164,979	Total Expenditures	297,637	297,637	297,637
111,698	111,646	164,979	Total Expenditures	297,637	297,637	297,637

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

Special Revenue Funds Summary

084 - ODE GROW YOUR OWN

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			<u>Resources</u>			
0	74,844	0	State Sources	127,260	127,260	127,260
0	74,844	0	Total Resources	127,260	127,260	127,260
			<u>Expenditures</u>			
0	21,133	0	Personnel Services	42,764	42,764	42,764
0	51,840	0	Materials & Services	81,996	81,996	81,996
0	1,870	0	Transfers Out	2,500	2,500	2,500
0	74,844	0	Total Expenditures	127,260	127,260	127,260
0	74,844	0	Total Expenditures and Fund Balance	127,260	127,260	127,260

085 - TRIO GRANT

			<u>Resources</u>			
249,517	245,701	257,322	Federal Sources	261,888	261,888	261,888
18,879	22,363	25,000	Transfers In	34,108	34,108	34,108
268,396	268,064	282,322	Total Resources	295,996	295,996	295,996
			<u>Expenditures</u>			
238,491	228,926	240,002	Personnel Services	259,538	259,538	259,538
11,813	19,281	23,100	Materials & Services	16,854	16,854	16,854
18,092	19,857	19,220	Transfers Out	19,604	19,604	19,604
268,396	268,064	282,322	Total Expenditures	295,996	295,996	295,996
268,396	268,064	282,322	Total Expenditures	295,996	295,996	295,996

095 - SMALL BUSINESS DEVELOPMENT CENTER

			<u>Resources</u>			
33,000	43,420	58,000	Federal Sources	58,000	58,000	58,000
83,095	85,905	64,277	State Sources	149,858	149,858	149,858
59,677	105,207	175,000	Local Sources	175,000	175,000	175,000
107,023	59,258	107,219	Transfers In	115,000	115,000	115,000
56,210	51,862	55,000	Carry Forward	51,862	51,862	51,862
339,005	345,652	459,496	Total Resources	549,720	549,720	549,720
			<u>Expenditures</u>			
227,468	260,201	399,232	Personnel Services	444,338	444,338	444,338
33,776	33,589	60,264	Materials & Services	53,520	53,520	53,520
261,244	293,790	459,496	Total Expenditures	497,858	497,858	497,858
51,862	51,862	0	Fund Balance	0	0	0
0	0	0	Unappropriated Fund Balance	51,862	51,862	51,862
313,106	345,652	459,496	Total Expenditures and Fund Balance	549,720	549,720	549,720

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

Special Revenue Funds Summary

096 – National Science Foundation Grant

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			<u>Resources</u>			
0	0	0	Federal Sources	74,987	74,987	74,987
0	0	0	Total Resources	74,987	74,987	74,987
			<u>Expenditures</u>			
0	0	0	Personnel Services	45,470	45,470	45,470
0	0	0	Materials & Services	12,212	12,212	12,212
0	0	0	Transfers Out	17,305	17,305	17,305
0	0	0	Total Expenditures	74,987	74,987	74,987
0	0	0	Total Expenditures	74,987	74,987	74,987

099 - WIOA

			<u>Resources</u>			
780,721	643,068	723,816	Federal Sources	1,065,041	1,065,041	1,065,041
71,352	87,359	0	State Sources	0	0	0
852,072	730,427	723,816	Total Resources	1,065,041	1,065,041	1,065,041
			<u>Expenditures</u>			
447,196	432,832	497,701	Personnel Services	792,871	792,871	792,871
298,880	233,268	176,574	Materials & Services	212,369	212,369	212,369
96,327	64,348	49,541	Transfers Out	59,801	59,801	59,801
842,403	730,448	723,816	Total Expenditures	1,065,041	1,065,041	1,065,041
842,403	730,448	723,816	Total Expenditures and Fund Balance	1,065,041	1,065,041	1,065,041

101 - TRIO Upward Bound

			<u>Resources</u>			
252,494	230,631	348,925	Federal Sources	353,601	353,601	353,601
0	0	50,000	Transfers In	35,649	35,649	35,649
252,494	230,631	398,925	Total Resources	389,250	389,250	389,250
			<u>Expenditures</u>			
136,043	138,961	174,157	Personnel Services	265,053	265,053	265,053
92,373	74,720	189,974	Materials & Services	87,843	87,843	87,843
16,968	16,950	34,794	Transfers Out	36,354	36,354	36,354
245,384	230,631	398,925	Total Expenditures	389,250	389,250	389,250
245,384	230,631	398,925	Total Expenditures	389,250	389,250	389,250

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

Special Revenue Funds Summary

103 - VETERANS RESOURCE GRANT

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			<u>Resources</u>			
10,830	32,012	70,038	State Sources	15,340	15,340	15,340
10,830	32,012	70,038	Total Resources	15,340	15,340	15,340
			<u>Expenditures</u>			
5,455	11,573	13,038	Personnel Services	0	0	0
5,376	20,439	57,000	Materials & Services	15,340	15,340	15,340
10,830	32,012	70,038	Total Expenditures	15,340	15,340	15,340
10,830	32,012	70,038	Total Expenditures	15,340	15,340	15,340

104 – GED WRAPAROUND

			<u>Resources</u>			
7,779	84,723	0	State Sources	108,370	108,370	108,370
7,779	84,723	0	Total Resources	108,370	108,370	108,370
			<u>Expenditures</u>			
7,072	77,021	0	Personnel Services	88,544	88,544	88,544
0	0	0	Materials & Services	10,694	10,694	10,694
0	0	0	Transfers Out	9,132	9,132	9,132
707	7,702	0	Total Expenditures	108,370	108,370	108,370
7,779	84,723	0	Total Expenditures	108,370	108,370	108,370

105 - WELLNESS FUND

			<u>Resources</u>			
45,522	28,222	21,571	Local Sources	32,588	32,588	32,588
0	0	10,000	Transfers In	10,000	10,000	10,000
9,074	9,074	0	Carry Forward	8,878	8,878	8,878
54,596	37,296	31,571	Total Resources	51,466	51,466	51,466
			<u>Expenditures</u>			
16,396	28,280	28,013	Personnel Services	28,013	28,013	28,013
29,126	139	3,558	Materials & Services	23,453	23,453	23,453
45,522	28,419	31,571	Total Expenditures	51,466	51,466	51,466
45,522	28,419	31,571	Total Expenditures and Fund Balance	51,466	51,466	51,466

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

Special Revenue Funds Summary

106 - HIGH SCHOOL EQUIVALENCY PROG. (HEP)

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed Amount	Approved Amount	Adopted Amount
<u>Resources</u>						
277,618	383,315	419,334	Federal Sources	464,409	464,409	464,409
0	0	0	Transfers In	0	0	0
277,618	383,315	419,334	Total Resources	464,409	464,409	464,409
<u>Expenditures</u>						
137,126	251,116	312,850	Personnel Services	372,406	372,406	372,406
89,674	105,692	77,302	Materials & Services	62,410	62,410	62,410
19,844	26,507	29,162	Transfers Out	29,593	29,593	29,593
246,644	383,315	419,314	Total Expenditures	464,409	464,409	464,409
246,644	383,315	419,314	Total Expenditures and Fund Balance	464,409	464,409	464,409

108 - STRENGTHENING INSTITUTIONS - TITLE III

<u>Resources</u>						
294,435	347,312	402,814	Federal Sources	651,149	651,149	651,149
294,435	347,312	402,814	Total Resources	651,149	651,149	651,149
<u>Expenditures</u>						
145,019	255,571	306,203	Personnel Services	361,618	361,618	361,618
75,571	91,741	96,611	Materials & Services	289,531	289,531	289,531
55,064	0	0	Capital Outlay	0	0	0
275,654	347,312	402,814	Total Expenditures	651,149	651,149	651,149
275,654	347,312	402,814	Total Expenditures and Fund Balance	651,149	651,149	651,149

109 - DHS TANF JOBS

<u>Resources</u>						
85,604	98,725	188,353	State Sources	127,400	127,400	127,400
85,604	98,725	188,353	Total Resources	127,400	127,400	127,400
<u>Expenditures</u>						
56,740	79,939	134,277	Personnel Services	87,510	87,510	87,510
21,434	11,363	33,880	Materials & Services	26,240	26,240	26,240
7,379	7,424	20,196	Transfers Out	13,650	13,650	13,650
85,552	98,725	188,353	Total Expenditures	127,400	127,400	127,400
85,552	98,725	188,353	Total Expenditures and Fund Balance	127,400	127,400	127,400

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

Special Revenue Funds Summary

110 - CARES ACT

<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Account Description</u>	<u>Proposed</u> <u>Amount</u>	<u>Approved</u> <u>Amount</u>	<u>Adopted</u> <u>Amount</u>
			<u>Resources</u>			
0	512,533	1,581,683	Federal Sources	1,354,225	1,354,225	1,354,225
0	512,533	1,581,683	Total Resources	1,354,225	1,354,225	1,354,225
			<u>Expenditures</u>			
7,690	4,076	48,893	Personnel Services	48,923	48,923	48,923
238	238,036	1,057,953	Materials & Services	899,036	899,036	899,036
82,364	184,297	0	Capital Outlay	0	0	0
0	86,124	474,837	Transfers Out	406,267	406,267	406,267
90,292	512,533	1,581,683	Total Expenditures	1,354,225	1,354,225	1,354,225
90,292	512,533	1,581,683	Total Expenditures and Fund Balance	1,354,225	1,354,225	1,354,225

112 - USDA - FS Fund

			<u>Resources</u>			
0	0	0	Federal Sources	115,000	115,000	115,000
0	0	0	Total Resources	115,000	115,000	115,000
			<u>Expenditures</u>			
0	0	0	Personnel Services	86,625	86,625	86,625
0	0	0	Materials & Services	28,375	28,375	28,375
0	0	0	Total Expenditures	115,000	115,000	115,000
0	0	0	Total Expenditures and Fund Balance	115,000	115,000	115,000

113 - DOL Strengthening Community Colleges

			<u>Resources</u>			
0	0	0	Federal Sources	81,120	81,120	81,120
0	0	0	Total Resources	81,120	81,120	81,120
			<u>Expenditures</u>			
0	0	0	Personnel Services	40,000	40,000	40,000
0	0	0	Materials & Services	2,600	2,600	2,600
0	0	0	Capital Outlay	38,520	38,520	38,520
0	0	0	Total Expenditures	81,120	81,120	81,120
0	0	0	Total Expenditures and Fund Balance	81,120	81,120	81,120

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****Special Revenue Funds Summary****114 - Benefits Navigator**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			<u>Resources</u>			
0	0	0	State Sources	84,450	84,450	84,450
0	0	0	Total Resources	84,450	84,450	84,450
			<u>Expenditures</u>			
0	0	0	Personnel Services	82,721	82,721	82,721
0	0	0	Materials & Services	1,729	1,729	1,729
0	0	0	Total Expenditures	84,450	84,450	84,450
0	0	0	Total Expenditures and Fund Balance	84,450	84,450	84,450

115 - SOESD-Ignite Grant

			<u>Resources</u>			
0	0	0	Local Sources	72,000	72,000	72,000
0	0	0	Total Resources	72,000	72,000	72,000
			<u>Expenditures</u>			
0	0	0	Personnel Services	37,000	37,000	37,000
0	0	0	Materials & Services	35,000	35,000	35,000
0	0	0	Total Expenditures	72,000	72,000	72,000
0	0	0	Total Expenditures and Fund Balance	72,000	72,000	72,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

Enterprise Funds Summary

200 - BOOKSTORE

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			<u>Resources</u>			
404,232	433,759	547,960	Other Revenue	509,311	509,311	509,311
107,855	109,681	117,000	Carry Forward	150,000	150,000	150,000
512,087	543,440	664,960	Total Resources	659,311	659,311	659,311
			<u>Expenditures</u>			
86,821	80,592	95,828	Personnel Services	120,096	120,096	120,096
310,570	330,949	449,474	Materials & Services	416,524	416,524	416,524
5,015	0	0	Capital Outlay	4,000	4,000	4,000
402,406	411,541	545,302	Total Expenditures	540,620	540,620	540,620
109,681	131,899	0	Fund Balance	0	0	0
0	0	0	Unappropriated Fund Balance	118,691	118,691	118,691
512,087	543,440	545,302	Total Expenditures, Fund, and Unappropriated Fund Balance	659,311	659,311	659,311

250 - FOOD SERVICE

			<u>Resources</u>			
10,947	7,076	21,825	Other Revenue	6,000	6,000	6,000
33,083	35,654	32,255	Transfers In	11,720	11,720	11,720
882	694	0	Carry Forward	0	0	0
44,912	43,424	54,080	Total Resources	17,720	17,720	17,720
			<u>Expenditures</u>			
33,378	33,558	36,360	Personnel Services	0	0	0
10,840	9,172	17,720	Materials & Services	17,720	17,720	17,720
44,219	42,730	54,080	Total Expenditures	17,720	17,720	17,720
694	694	0	Fund Balance	0	0	0
0	0	0	Unappropriated Fund Balance	0	0	0
44,913	43,424	54,080	Total Expenditures and Fund Balance	17,720	17,720	17,720

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

Reserve Funds Summary

300 - RESERVE FOR PROGRAM DEVELOPMENT

<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Account Description</u>	<u>Proposed</u> <u>Amount</u>	<u>Approved</u> <u>Amount</u>	<u>Adopted</u> <u>Amount</u>
			<u>Resources</u>			
130	24	0	Interest Income	0	0	0
3,026	3,156	3,156	Carry Forward	3,156	3,156	3,156
3,156	3,180	3,156	Total Resources	3,156	3,156	3,156
			<u>Expenditures</u>			
0	0	3,156	Materials & Services	3,156	3,156	3,156
0	0	3,156	Total Expenditures	3,156	3,156	3,156
3,156	3,180	0	Fund Balance	0	0	0
3,156	3,180	3,156	Total Expenditures and Fund Balance	3,156	3,156	3,156

301 - RESERVE - RAINY DAY

			<u>Resources</u>			
6,826	4,764	0	Interest Income	0	0	0
0	1,067,037	888,777	Transfers In	547,854	547,854	547,854
159,235	166,061	1,239,794	Carry Forward	2,128,571	2,128,571	2,128,571
166,061	1,237,862	2,128,571	Total Resources	2,676,425	2,676,425	2,676,425
166,061	1,237,862	0	Fund Balance	0	0	0
0	0	0	Unappropriated Fund Balance	2,676,425	2,676,425	2,676,425
166,061	1,237,862	0	Total Expenditures, Fund, and Unappropriated Fund Balance	2,676,425	2,676,425	2,676,425

302 - RESERVE FOR EQUIPMENT

			<u>Resources</u>			
613	115	0	Interest Income	0	0	0
0	0	15,000	Transfers In	15,000	15,000	15,000
14,306	14,919	15,161	Carry Forward	15,000	15,000	15,000
14,919	15,034	30,161	Total Resources	30,000	30,000	30,000
			<u>Expenditures</u>			
0	0	30,161	Materials & Services	30,000	30,000	30,000
0	0	30,161	Total Expenditures	30,000	30,000	30,000
14,919	15,034	0	Fund Balance	0	0	0
14,919	15,034	30,161	Total Expenditures and Fund Balance	30,000	30,000	30,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

Reserve Funds Summary

303 - RESERVE FOR FURNITURE

<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Account Description</u>	<u>Proposed</u> <u>Amount</u>	<u>Approved</u> <u>Amount</u>	<u>Adopted</u> <u>Amount</u>
			<u>Resources</u>			
1,337	212	0	Interest Income	0	0	0
0	0	25,000	Transfers In	10,000	10,000	10,000
36,267	30,740	26,691	Carry Forward	20,000	20,000	20,000
37,604	30,952	51,691	Total Resources	30,000	30,000	30,000
			<u>Expenditures</u>			
6,863	4,500	51,691	Materials & Services	30,000	30,000	30,000
6,863	4,500	51,691	Total Expenditures	30,000	30,000	30,000
30,740	26,452	0	Fund Balance	0	0	0
37,603	30,952	51,691	Total Expenditures and Fund Balance	30,000	30,000	30,000

304 - RESERVE FOR TECHNOLOGY

			<u>Resources</u>			
913	171	0	Interest Income	0	0	0
21,301	22,215	22,575	Carry Forward	22,386	22,386	22,386
22,214	22,386	22,575	Total Resources	22,386	22,386	22,386
			<u>Expenditures</u>			
0	0	22,575	Capital Outlay	22,386	22,386	22,386
0	0	22,575	Total Expenditures	22,386	22,386	22,386
22,215	22,386	0	Fund Balance	0	0	0
22,215	22,386	22,575	Total Expenditures and Fund Balance	22,386	22,386	22,386

305 - RESERVE FOR BUILDING

			<u>Resources</u>			
68	13	0	Interest Income	0	0	0
0	0	20,000	Transfers In	20,000	20,000	20,000
1,585	1,653	1,680	Carry Forward	2,000	2,000	2,000
1,653	1,666	21,680	Total Resources	22,000	22,000	22,000
			<u>Expenditures</u>			
0	0	21,680	Materials & Services	22,000	22,000	22,000
0	0	21,680	Total Expenditures	22,000	22,000	22,000
1,653	1,666	0	Fund Balance	0	0	0
1,653	1,666	21,680	Total Expenditures and Fund Balance	22,000	22,000	22,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

Reserve Funds Summary

306 - STAFF DEVELOPMENT - INSTRUCTIONAL

<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Account Description</u>	<u>Proposed</u> <u>Amount</u>	<u>Approved</u> <u>Amount</u>	<u>Adopted</u> <u>Amount</u>
			<u>Resources</u>			
118	18	0	Interest Income	0	0	0
0	40,000	20,000	Transfers In	20,000	20,000	20,000
11,981	1,287	35,000	Carry Forward	35,000	35,000	35,000
12,099	41,305	55,000	Total Resources	55,000	55,000	55,000
			<u>Expenditures</u>			
10,813	5,003	55,000	Materials & Services	55,000	55,000	55,000
10,813	5,003	55,000	Total Expenditures	55,000	55,000	55,000
1,287	36,302	0	Fund Balance	0	0	0
12,100	41,305	55,000	Total Expenditures and Fund Balance	55,000	55,000	55,000

307 - RESERVE - SNOW REMOVAL

			<u>Resources</u>			
74	15	0	Interest Income	0	0	0
6,000	0	5,000	Transfers In	3,000	3,000	3,000
926	2,000	7,032	Carry Forward	12,000	12,000	12,000
7,000	2,015	12,032	Total Resources	15,000	15,000	15,000
			<u>Expenditures</u>			
5,000	0	12,032	Materials & Services	15,000	15,000	15,000
5,000	0	12,032	Total Expenditures	15,000	15,000	15,000
2,000	2,015	0	Fund Balance	0	0	0
7,000	2,015	12,032	Total Expenditures and Fund Balance	15,000	15,000	15,000

308 - RESERVE - BUILDING MAINTENANCE

			<u>Resources</u>			
620	-8	0	Interest Income	0	0	0
0	0	65,000	Transfers In	50,000	50,000	50,000
39,618	1,240	5,000	Carry Forward	30,000	30,000	30,000
40,238	1,232	70,000	Total Resources	80,000	80,000	80,000
			<u>Expenditures</u>			
6,610	0	70,000	Materials & Services	80,000	80,000	80,000
32,388	0	0	Capital Outlay	0	0	0
38,998	0	70,000	Total Expenditures	80,000	80,000	80,000
1,240	1,232	0	Fund Balance	0	0	0
40,238	1,232	70,000	Total Expenditures and Fund Balance	80,000	80,000	80,000

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****Reserve Funds Summary****310 - RESERVE PERS LIABILITY**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			<u>Resources</u>			
53,874	10,169	0	Interest Income	0	0	0
1,268,637	1,314,155	1,339,552	Carry Forward	1,348,207	1,348,207	1,348,207
1,322,511	1,324,324	1,339,552	Total Resources	1,348,207	1,348,207	1,348,207
			<u>Expenditures</u>			
7,280	-23,883	1,339,552	Personnel Services	1,348,207	1,348,207	1,348,207
7,280	-23,883	1,339,552	Total Expenditures	1,348,207	1,348,207	1,348,207
1,314,155	1,348,207	0	Fund Balance	0	0	0
1,321,435	1,324,324	1,339,552	Total Expenditures and Fund Balance	1,348,207	1,348,207	1,348,207

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

Debt Service and Capital Funds Summary

400 - DEBT SERVICE FUND

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed Amount	Approved Amount	Adopted Amount
<u>Resources</u>						
38	3	0	Interest Income	0	0	0
719,884	719,996	720,000	Transfers In	720,000	720,000	720,000
1	0	0	Carry Forward	0	0	0
719,923	719,999	720,000	Total Resources	720,000	720,000	720,000
<u>Expenditures</u>						
719,922	719,999	720,000	Debt Service	720,000	720,000	720,000
719,922	719,999	720,000	Total Expenditures	720,000	720,000	720,000
0	0	0	Fund Balance	0	0	0
0	0	0	Unappropriated Fund Balance	0	0	0
719,922	719,999	720,000	Total Expenditures, Fund, and Unappropriated Fund Balance	720,000	720,000	720,000

500 - CAPITAL PROJECTS FUND

<u>Resources</u>						
0	22,678	0	Local Sources	0	0	0
4,656	-99	0	Interest Income	0	0	0
0	500	0	Other Revenue	0	0	0
77,860	220,000	220,000	Transfers In	120,000	120,000	120,000
235,678	38,600	100,000	Carry Forward	200,000	200,000	200,000
318,194	281,679	320,000	Total Resources	320,000	320,000	320,000
<u>Expenditures</u>						
42,040	61,706	0	Personnel Services	0	0	0
265,081	20,881	320,000	Materials & Services	320,000	320,000	320,000
4,747	0	0	Capital Outlay	0	0	0
311,867	82,587	320,000	Total Expenditures	320,000	320,000	320,000
38,660	199,152	0	Fund Balance	0	0	0
350,527	281,739	320,000	Total Expenditures and Fund Balance	320,000	320,000	320,000

503 - CAP PROJ - APPRENTICESHIP, IND, TRADE CENTER-AITC

<u>Resources</u>						
0	164,917	6,900,000	State Sources	6,900,000	6,900,000	6,900,000
0	0	988,260	Local Sources	988,260	988,260	988,260
0	3,600	0	Interest Income	0	0	0
0	471,740	0	Transfers In	0	0	0
700,544	695,753	864,000	Carry Forward	200,000	200,000	200,000
700,544	1,336,010	8,752,260	Total Resources	8,088,260	8,088,260	8,088,260
<u>Expenditures</u>						
0	5,932	203,801	Personnel Services	204,389	204,389	204,389
4,791	396,312	6,892,398	Materials & Services	6,892,398	6,892,398	6,892,398
0	0	1,656,061	Capital Outlay	991,473	991,473	991,473
4,791	402,243	8,752,260	Total Expenditures	8,088,260	8,088,260	8,088,260
4,791	402,243	8,752,260	Total Expenditures and Fund Balance	8,088,260	8,088,260	8,088,260

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****Debt Service and Capital Funds Summary****504 - Childcare Center**

Actual	Actual	Budget		Proposed	Approved	Adopted
2019-20	2020-21	2021-22	Account Description	Amount	Amount	Amount
			<u>Resources</u>			
0	0	0	State Sources	1,500,000	1,500,000	1,500,000
0	0	0	Local Sources	1,000,000	1,000,000	1,000,000
0	0	0	Transfers In	500,000	500,000	500,000
0	0	0	Total Resources	3,000,000	3,000,000	3,000,000
			<u>Expenditures</u>			
0	0	0	Materials & Services	3,000,000	3,000,000	3,000,000
0	0	0	Total Expenditures	3,000,000	3,000,000	3,000,000
0	0	0	Total Expenditures and Fund Balance	3,000,000	3,000,000	3,000,000

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023

Reconciliation of Approved to Adopted Budget
General Fund Revenue

Number	Account Description	Approved Amount	Adopted Amount	Variance
00101	Federal Sources	0	0	0
00102	State Sources	14,468,205	14,468,205	0
00103	Local Sources	2,635,250	2,635,250	0
00104	Tuition & Fees	5,409,200	5,409,200	0
00106	Interest Income	150,100	150,100	0
00105	Other Revenue	129,000	129,000	0
00107	Transfers In	850,747	850,747	0
00109	CARRY FORWARD	5,691,477	5,691,477	0
	Total Resources	29,333,979	29,333,979	0

Reconciliation of Approved to Adopted Budget
General Fund - Expenditures by Activity

Number	Account Description	Approved Amount	Adopted Amount	Variance
1101	Communication	700,906	700,906	0
1102	Education	246,436	246,436	0
1103	Health & Physical Ed.	65,173	65,173	0
1104	Science	615,142	615,142	0
1105	Mathematics	458,448	458,448	0
1151	Arts & Letters	102,062	102,062	0
1152	Social Sciences	361,231	361,231	0
1153	Agricultural Science	146,225	146,225	0
1202	Developmental Ed. - Mathematics	201,166	201,166	0
1203	Developmental Ed. - Language Arts	47,265	47,265	0
1205	GED / ESL	966,174	966,174	0
1301	Business Mgmt.	177,929	177,929	0
1302	Emergency Response Op.	502,205	502,205	0
1303	Advanced Mfg. Eng.	112,741	112,741	0
1304	Nursing	777,819	777,819	0
1305	Automotive	136,483	136,483	0
1306	Apprenticeship Related Training	180,853	180,853	0
1308	Culinary Arts	25	0	-25
1309	Gen. Ed. Computer Skills	70,154	70,154	0
1317	Aviation	330,558	330,558	0
1351	Health Information Management	264,411	264,411	0
1352	Diesel	174,462	174,462	0
1353	CDL	0	0	0
1354	Welding	161,110	161,110	0
1355	Accounting	130,396	130,396	0
1356	Digital Media and Design	74,607	74,607	0

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023

Reconciliation of Approved to Adopted Budget
General Fund - Expenditures by Activity

Number	Account Description	Approved Amount	Adopted Amount	Variance
1357	Business Technology	151,192	151,192	0
1358	Computer Engineering Tech.	250,188	250,188	0
1401	Community Ed. - Reimb.	404,367	404,367	0
1402	Contract Ed - Reimb.	149,174	149,174	0
1403	Community Ed -Non- Reimb.	35,502	35,502	0
	Total Instruction	7,994,404	7,994,379	-25
2001	Staff Development - Instructional	19,910	19,910	0
2002	Learning Resources Center	874,411	714,411	-160,000
2003	Academic Administration	866,404	866,404	0
2004	Teaching & Learning Center	511,468	511,493	25
2007	Testing Center	330,082	240,082	-90,000
2010	CTE Administration	155,370	155,370	0
2011	General Education Administration	62,246	62,246	0
2012	Accelerated Learning	206,717	206,717	0
	Total Academic Support	3,026,608	2,776,633	-249,975
3001	Management of Student Services	611,671	611,671	0
3002	Advising	516,632	516,632	0
3003	Disabled Student Services	26,298	26,298	0
3004	Outreach	234,397	234,397	0
3005	External Programs	279,793	279,793	0
3006	Registrar	215,859	215,859	0
3007	Veterans Affairs	211,380	211,380	0
3008	Title IX	25,850	25,850	0
3010	Student Assessment	0	0	0
3020	Student Life	81,541	81,541	0
3021	First Year Experience	99,122	99,122	0
3050	Marketing	659,294	659,294	0
	Total Student Services	2,961,837	2,961,837	0
4001	Financial Aid - General Fund	494,349	494,349	0
4010	Student Stipends	0	0	0
	Total Financial Aid	494,349	494,349	0
5001	Business Office	809,215	809,215	0
5002	Administrative Services	292,386	292,386	0
5005	Human Resources	482,918	482,918	0

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023

Reconciliation of Approved to Adopted Budget
General Fund - Expenditures by Activity

Number	Account Description	Approved Amount	Adopted Amount	Variance
5006	Lake County - Out of District	38,504	38,504	0
5009	District	1,164,801	1,164,801	0
5010	Information Services	1,470,470	1,470,470	0
5011	Grant Management	216,920	216,920	0
5020	Institutional Research / Assessment / Resource	254,920	254,920	0
5031	Communications	85,634	85,634	0
5040	Security	161,572	161,572	0
5050	President's Office	614,045	614,045	0
5051	Governing Board	98,000	98,000	0
5052	Foundation Support	27,850	27,850	0
5053	Public Information	0	0	0
	Total Institutional Support	5,717,236	5,717,236	0
6001	Plant Operations	1,477,497	1,477,497	0
	Total Operations & Maintenance	1,477,497	1,477,497	0
9001	Transfers	2,232,331	2,232,331	0
	Total Transfers Out	2,232,331	2,232,331	0
9701	Contingency	1,060,955	1,060,955	0
	Total Contingency	1,060,955	1,060,955	0
00198	Fund Balance	0	0	0
	Total Fund Balance	0	0	0
00199	Unappropriated Balance	4,368,763	4,618,763	250,000
	Total Unappropriated Balance	4,368,763	4,618,763	250,000
	Total General Fund Requirements	29,333,979	29,333,979	0

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023

Reconciliation of Approved to Adopted Budget
Special Revenue Funds Summary

Fund # - Description	Approved Amount	Adopted Amount	Variance
050 - FINANCIAL AID			
Resources			
Federal Sources	13,552,976	13,552,976	0
State Sources	1,300,000	1,300,000	0
Local Sources	0	0	0
Transfers In	54,000	54,000	0
Carry Forward	0	0	0
Total Resources	14,906,976	14,906,976	0
Expenditures			
Personnel Services	81,488	81,488	0
Materials & Services	14,805,488	14,805,488	0
Transfers Out	20,000	20,000	0
Total Expenditures	14,906,976	14,906,976	0
Fund Balance	0	0	0
060 - TECHNOLOGY FEES			
Resources			
Tuition & Fees	250,000	250,000	0
Interest Income	0	0	0
Carry Forward	200,000	200,000	0
Total Resources	450,000	450,000	0
Expenditures			
Personnel Services	65,220	65,220	0
Materials & Services	141,507	141,507	0
Capital Outlay	243,273	243,273	0
Total Expenditures	450,000	450,000	0
Fund Balance	0	0	0
065 - STUDENT COURSE FEES			
Resources			
Tuition & Fees	2,431,000	2,431,000	0
Interest Income	0	0	0
Carry Forward	405,026	405,026	0
Total Resources	2,836,026	2,836,026	0
Expenditures			
Personnel Services	1,117	1,117	0
Materials & Services	2,644,909	2,644,909	0
Capital Outlay	40,000	40,000	0
Transfers Out	150,000	150,000	0
Total Expenditures	2,836,026	2,836,026	0
Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023

Reconciliation of Approved to Adopted Budget
Special Revenue Funds Summary

Fund # - Description	Approved Amount	Adopted Amount	Variance
070 - SPECIAL PROJECTS BUDGET AUTHORITY			
Resources			
Federal Sources	100,680	100,680	0
State Sources	479,577	479,577	0
Local Sources	238,050	238,050	0
Total Resources	818,307	818,307	0
Expenditures			
Personnel Services	436,214	436,214	0
Materials & Services	245,260	245,260	0
Capital Outlay	100,000	100,000	0
Transfers Out	36,833	36,833	0
Total Expenditures	818,307	818,307	0
080 - PATHWAYS			
Resources			
State Sources	60,408	60,408	0
Total Resources	60,408	60,408	0
Expenditures			
Personnel Services	16,639	16,639	0
Materials & Services	41,081	41,081	0
Transfers Out	2,688	2,688	0
Total Expenditures	60,408	60,408	0
081 - DHS			
Resources			
State Sources	297,637	297,637	0
Total Resources	297,637	297,637	0
Expenditures			
Personnel Services	186,643	186,643	0
Materials & Services	63,974	63,974	0
Transfers Out	47,020	47,020	0
Total Expenditures	297,637	297,637	0
084 - ODE GROW YOUR OWN			
Resources			
State Sources	127,260	127,260	0
Total Resources	127,260	127,260	0
Expenditures			
Personnel Services	42,764	42,764	0
Materials & Services	81,996	81,996	0
Transfers Out	2,500	2,500	0
Total Expenditures	127,260	127,260	0

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023

Reconciliation of Approved to Adopted Budget
Special Revenue Funds Summary

Fund # - Description	Approved Amount	Adopted Amount	Variance
085 - TRIO GRANT			
Resources			
Federal Sources	261,888	261,888	0
Transfers In	34,108	34,108	0
Total Resources	295,996	295,996	0
Expenditures			
Personnel Services	259,538	259,538	0
Materials & Services	16,854	16,854	0
Transfers Out	19,604	19,604	0
Total Expenditures	295,996	295,996	0
095 - SMALL BUSINESS DEVELOPMENT CENTER			
Resources			
Federal Sources	58,000	58,000	0
State Sources	149,858	149,858	0
Local Sources	175,000	175,000	0
Transfers In	115,000	115,000	0
Carry Forward	51,862	51,862	0
Total Resources	549,720	549,720	0
Expenditures			
Personnel Services	444,338	444,338	0
Materials & Services	53,520	53,520	0
Total Expenditures	497,858	497,858	0
Fund Balance	0	0	0
Unappropriated Fund Balance	51,862	51,862	0
096 - NATIONAL SCIENCE FOUNDATION GRANT			
Resources			
Federal Sources	74,987	74,987	0
Total Resources	74,987	74,987	0
Expenditures			
Personnel Services	45,470	45,470	0
Materials & Services	12,212	12,212	0
Transfers Out	17,305	17,305	0
Total Expenditures	74,987	74,987	0
099 - WIOA			
Resources			
Federal Sources	1,065,041	1,065,041	0
State Sources	0	0	0
Total Resources	1,065,041	1,065,041	0
Expenditures			
Personnel Services	792,871	792,871	0
Materials & Services	212,369	212,369	0
Transfers Out	59,801	59,801	0
Total Expenditures	1,065,041	1,065,041	0

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023

Reconciliation of Approved to Adopted Budget
Special Revenue Funds Summary

Fund # - Description	Approved Amount	Adopted Amount	Variance
101 - TRIO Upward Bound			
Resources			
Federal Sources	353,601	353,601	0
Transfers In	35,649	35,649	0
Total Resources	389,250	389,250	0
Expenditures			
Personnel Services	265,053	265,053	0
Materials & Services	87,843	87,843	0
Transfers Out	36,354	36,354	0
Total Expenditures	389,250	389,250	0
103 - VETERANS RESOURCE GRANT			
Resources			
State Sources	15,340	15,340	0
Total Resources	15,340	15,340	0
Expenditures			
Personnel Services	0	0	0
Materials & Services	15,340	15,340	0
Total Expenditures	15,340	15,340	0
104 - GED WRAPAROUND			
Resources			
State Sources	108,370	108,370	0
Total Resources	108,370	108,370	0
Expenditures			
Personnel Services	88,544	88,544	0
Materials & Services	10,694	10,694	0
Transfers Out	9,132	9,132	0
Total Expenditures	108,370	108,370	0
105 - WELLNESS FUND			
Resources			
Local Sources	32,588	32,588	0
Transfers In	10,000	10,000	0
Carry Forward	8,878	8,878	0
Total Resources	51,466	51,466	0
Expenditures			
Personnel Services	28,013	28,013	0
Materials & Services	23,453	23,453	0
Total Expenditures	51,466	51,466	0

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023

Reconciliation of Approved to Adopted Budget
Special Revenue Funds Summary

Fund # - Description	Approved Amount	Adopted Amount	Variance
106 - HIGH SCHOOL EQUIVALENCY PROG. (HEP)			
Resources			
Federal Sources	464,409	464,409	0
Transfers In	0	0	0
Total Resources	464,409	464,409	0
Expenditures			
Personnel Services	372,406	372,406	0
Materials & Services	62,410	62,410	0
Transfers Out	29,593	29,593	0
Total Expenditures	464,409	464,409	0
108 - STRENGTHENING INSTITUTIONS - TITLE III			
Resources			
Federal Sources	651,149	651,149	0
Total Resources	651,149	651,149	0
Expenditures			
Personnel Services	361,618	361,618	0
Materials & Services	289,531	289,531	0
Capital Outlay	0	0	0
Total Expenditures	651,149	651,149	0
109 - DHS TANF JOBS			
Resources			
State Sources	127,400	127,400	0
Total Resources	127,400	127,400	0
Expenditures			
Personnel Services	87,510	87,510	0
Materials & Services	26,240	26,240	0
Transfers Out	13,650	13,650	0
Total Expenditures	127,400	127,400	0
110 - CARES ACT			
Resources			
Federal Sources	1,354,225	1,354,225	0
Total Resources	1,354,225	1,354,225	0
Expenditures			
Personnel Services	48,923	48,923	0
Materials & Services	899,036	899,036	0
Capital Outlay	0	0	0
Transfers Out	406,267	406,267	0
Total Expenditures	1,354,225	1,354,225	0

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023

Reconciliation of Approved to Adopted Budget
Special Revenue Funds Summary

Fund # - Description	Approved Amount	Adopted Amount	Variance
112 - USDA - FS Fund			
Resources			
Federal Sources	115,000	115,000	0
Total Resources	115,000	115,000	0
Expenditures			
Personnel Services	86,625	86,625	0
Materials & Services	28,375	28,375	0
Total Expenditures	115,000	115,000	0
113 - DOL Strengthening Community Colleges			
Resources			
Federal Sources	81,120	81,120	0
Total Resources	81,120	81,120	0
Expenditures			
Personnel Services	40,000	40,000	0
Materials & Services	2,600	2,600	0
Capital Outlay	38,520	38,520	0
Total Expenditures	81,120	81,120	0
114 - Benefits Navigator			
Resources			
State Sources	84,450	84,450	0
Total Resources	84,450	84,450	0
Expenditures			
Personnel Services	82,721	82,721	0
Materials & Services	1,729	1,729	0
Total Expenditures	84,450	84,450	0
115 - SOESD-Ignite Grant			
Resources			
Local Sources	72,000	72,000	0
Total Resources	72,000	72,000	0
Expenditures			
Personnel Services	37,000	37,000	0
Materials & Services	35,000	35,000	0
Total Expenditures	72,000	72,000	0

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****Reconciliation of Approved to Adopted Budget****Enterprise Funds Summary**

Fund # - Description	Approved Amount	Adopted Amount	Variance
200 - BOOKSTORE			
Resources			
Other Revenue	509,311	509,311	0
Carry Forward	150,000	150,000	0
Total Resources	659,311	659,311	0
Expenditures			
Personnel Services	120,096	120,096	0
Materials & Services	416,524	416,524	0
Capital Outlay	4,000	4,000	0
Total Expenditures	540,620	540,620	0
Fund Balance	0	0	0
Unappropriated Fund Balance	118,691	118,691	0
250 - FOOD SERVICE			
Resources			
Other Revenue	6,000	6,000	0
Transfers In	11,720	11,720	0
Carry Forward	0	0	0
Total Resources	17,720	17,720	0
Expenditures			
Personnel Services	0	0	0
Materials & Services	17,720	17,720	0
Total Expenditures	17,720	17,720	0
Fund Balance	0	0	0
Unappropriated Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023

Reconciliation of Approved to Adopted Budget
Reserve Funds Summary

Fund # - Description	Approved Amount	Adopted Amount	Variance
300 - RESERVE FOR PROGRAM DEVELOPMENT			
Resources			
Interest Income	0	0	0
Carry Forward	3,156	3,156	0
Total Resources	3,156	3,156	0
Expenditures			
Materials & Services	3,156	3,156	0
Total Expenditures	3,156	3,156	0
Fund Balance	0	0	0
301 - RESERVE - RAINY DAY			
Resources			
Interest Income	0	0	0
Transfers In	547,854	547,854	0
Carry Forward	2,128,571	2,128,571	0
Total Resources	2,676,425	2,676,425	0
Fund Balance	0	0	0
Unappropriated Fund Balance	2,676,425	2,676,425	0
302 - RESERVE FOR EQUIPMENT			
Resources			
Interest Income	0	0	0
Transfers In	15,000	15,000	0
Carry Forward	15,000	15,000	0
Total Resources	30,000	30,000	0
Expenditures			
Materials & Services	30,000	30,000	0
Total Expenditures	30,000	30,000	0
Fund Balance	0	0	0
303 - RESERVE FOR FURNITURE			
Resources			
Interest Income	0	0	0
Transfers In	10,000	10,000	0
Carry Forward	20,000	20,000	0
Total Resources	30,000	30,000	0
Expenditures			
Materials & Services	30,000	30,000	0
Total Expenditures	30,000	30,000	0
Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023

Reconciliation of Approved to Adopted Budget
Reserve Funds Summary

Fund # - Description	Approved Amount	Adopted Amount	Variance
304 - RESERVE FOR TECHNOLOGY			
Resources			
Interest Income	0	0	0
Carry Forward	22,386	22,386	0
Total Resources	22,386	22,386	0
Expenditures			
Capital Outlay	22,386	22,386	0
Total Expenditures	22,386	22,386	0
Fund Balance	0	0	0
305 - RESERVE FOR BUILDING			
Resources			
Interest Income	0	0	0
Transfers In	20,000	20,000	0
Carry Forward	2,000	2,000	0
Total Resources	22,000	22,000	0
Expenditures			
Materials & Services	22,000	22,000	0
Total Expenditures	22,000	22,000	0
Fund Balance	0	0	0
306 - STAFF DEVELOPMENT - INSTRUCTIONAL			
Resources			
Interest Income	0	0	0
Transfers In	20,000	20,000	0
Carry Forward	35,000	35,000	0
Total Resources	55,000	55,000	0
Expenditures			
Materials & Services	55,000	55,000	0
Total Expenditures	55,000	55,000	0
Fund Balance	0	0	0
307 - RESERVE - SNOW REMOVAL			
Resources			
Interest Income	0	0	0
Transfers In	3,000	3,000	0
Carry Forward	12,000	12,000	0
Total Resources	15,000	15,000	0
Expenditures			
Materials & Services	15,000	15,000	0
Total Expenditures	15,000	15,000	0
Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023

Reconciliation of Approved to Adopted Budget
Reserve Funds Summary

Fund # - Description	Approved Amount	Adopted Amount	Variance
308 - RESERVE - BUILDING MAINTENANCE			
Resources			
Interest Income	0	0	0
Transfers In	50,000	50,000	0
Carry Forward	30,000	30,000	0
Total Resources	80,000	80,000	0
Expenditures			
Materials & Services	80,000	80,000	0
Capital Outlay	0	0	0
Total Expenditures	80,000	80,000	0
Fund Balance	0	0	0
310 - RESERVE PERS LIABILITY			
Resources			
Interest Income	0	0	0
Carry Forward	1,348,207	1,348,207	0
Total Resources	1,348,207	1,348,207	0
Expenditures			
Personnel Services	1,348,207	1,348,207	0
Total Expenditures	1,348,207	1,348,207	0
Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023

Reconciliation of Approved to Adopted Budget
Debt Service and Capital Funds Summary

Fund # - Description	Approved Amount	Adopted Amount	Variance
400 - DEBT SERVICE FUND			
Resources			
Interest Income	0	0	0
Transfers In	720,000	720,000	0
Carry Forward	0	0	0
Total Resources	720,000	720,000	0
Expenditures			
Debt Service	720,000	720,000	0
Debt Service			
Total Expenditures	720,000	720,000	0
Fund Balance	0	0	0
Unappropriated Fund Balance	0	0	0
500 - CAPITAL PROJECTS FUND			
Resources			
Local Sources	0	0	0
Other Revenue	0	0	0
Interest Income	0	0	0
Transfers In	120,000	120,000	0
Carry Forward	200,000	200,000	0
Total Resources	320,000	320,000	0
Expenditures			
Personnel Services	0	0	0
Materials & Services	320,000	320,000	0
Capital Outlay	0	0	0
Total Expenditures	320,000	320,000	0
Fund Balance	0	0	0
503 - CAP PROJ - APPRENTICESHIP, IND, TRADE CENTER-AITC			
Resources			
State Sources	6,900,000	6,900,000	0
Local Sources	988,260	988,260	0
Interest Income	0	0	0
Transfers In	0	0	0
Carry Forward	200,000	200,000	0
Total Resources	8,088,260	8,088,260	0
Expenditures			
Personnel Services	204,389	204,389	0
Materials & Services	6,892,398	6,892,398	0
Capital Outlay	991,473	991,473	0
Total Expenditures	8,088,260	8,088,260	0

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2022-2023

Reconciliation of Approved to Adopted Budget
Debt Service and Capital Funds Summary

Fund # - Description	Approved Amount	Adopted Amount	Variance
504 - Childcare Center			
Resources			
State Sources	1,500,000	1,500,000	0
Local Sources	1,000,000	1,000,000	0
Transfers In	500,000	500,000	0
Total Resources	3,000,000	3,000,000	0
Expenditures			
Materials & Services	3,000,000	3,000,000	0
Total Expenditures	3,000,000	3,000,000	0

BUDGET DETAIL
(Line Item Control)

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GENERAL FUND

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KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

001 - GENERAL FUND

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
114,148	0	114,148	4010	Adult Basic Education	0	0	0
0	0	0	4110	Grants and Contracts	0	0	0
114,148	0	114,148		Total Federal Sources	0	0	0
9,467,226	10,537,436	11,553,750	4100	College Support	14,368,205	14,368,205	14,368,205
0	0	100,000	4110	Grants and Contracts	100,000	100,000	100,000
9,467,226	10,537,436	11,653,750		Total State Sources	14,468,205	14,468,205	14,468,205
138,208	143,750	200,000	4110	Grants and Contracts	200,000	200,000	200,000
2,222,034	2,260,026	2,260,000	4200	Current Year Taxes	2,316,500	2,316,500	2,316,500
97,845	74,930	104,150	4201	Delinquent Taxes	106,750	106,750	106,750
1,163	0	1,000	4230	Facility Use Fee	1,000	1,000	1,000
4,287	8,096	11,000	4232	Live Work Income	11,000	11,000	11,000
2,500	0	2,500	4735	Agricultural Sales	0	0	0
2,466,037	2,486,801	2,578,650		Total Local Sources	2,635,250	2,635,250	2,635,250
0	0	0	4066	Conveyance - CARES	1,000,000	1,000,000	1,000,000
173,652	68,919	175,143	4500	Credit Tuition - Summer	92,000	92,000	92,000
866,660	599,041	873,968	4501	Credit Tuition - Fall	505,000	505,000	505,000
771,279	525,385	777,697	4502	Credit Tuition - Winter	440,000	440,000	440,000
102,894	487,560	862,796	4503	Credit Tuition - Spring	425,000	425,000	425,000
327,036	412,891	329,845	4504	Distance Ed. Tuition - Summer	340,000	340,000	340,000
561,010	720,355	565,740	4505	Distance Ed. Tuition - Fall	600,000	600,000	600,000
555,122	707,181	559,741	4506	Distance Ed. Tuition - Winter	575,000	575,000	575,000
1,324,502	692,760	575,198	4507	Distance Ed. Tuition - Spring	565,000	565,000	565,000
8,820	9,000	5,000	4509	OIT Course Tuition - Fall	5,000	5,000	5,000
9,705	9,000	5,000	4510	OIT Course Tuition - Winter	5,000	5,000	5,000
0	8,550	5,000	4511	OIT Course Tuition - Spring	5,000	5,000	5,000
18,424	22,991	19,950	4512	Non-Credit Tuition - Summer	50,000	50,000	50,000
153,634	67,468	120,000	4513	Non-Credit Tuition - Fall	100,000	100,000	100,000
37,332	102,141	30,000	4514	Non-Credit Tuition - Winter	100,000	100,000	100,000
62,159	50,231	80,000	4515	Non-Credit Tuition - Spring	70,000	70,000	70,000
253	314	0	4516	Misc. Non-Credit Tuition	0	0	0
1,000	1,040	6,000	4570	Orientation Fee	6,000	6,000	6,000
267,625	463,289	267,625	4572	Distance Ed. Fees	356,000	356,000	356,000
17,722	-182	15,000	4573	Lake County Fee	0	0	0
19,500	18,345	19,000	4574	Student ID Fees	19,000	19,000	19,000
0	0	2,000	4576	KCC Lab Fees	2,000	2,000	2,000
384,185	327,632	390,920	4581	Facility Fees	250,000	250,000	250,000
-35	5,851	12,000	4583	KCET Fee	12,000	12,000	12,000
1,470	2,180	2,200	4590	Installment Fees	2,200	2,200	2,200

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

001 - GENERAL FUND

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
9,125	13,575	17,000	4591	Late Fees	10,000	10,000	10,000
-43,918	-44,469	0	4596	Late Drop Refunds - CR	0	0	0
-1,389	-4,352	0	4597	Late Drop Refunds - NC	0	0	0
-139,629	-149,298	-164,144	4599	15 to Finish	-125,000	-125,000	-125,000
5,488,137	5,117,397	5,552,680		Total Tuition & Fees	5,409,200	5,409,200	5,409,200
63,020	46,402	121,000	4600	Interest, Investment	121,000	121,000	121,000
57	2,764	50	4601	Interest, LGIP - Matching Funds	100	100	100
28,566	34,365	29,000	4602	Interest, Taxes	29,000	29,000	29,000
1,270	737	0	4611	Interest, Money Market	0	0	0
92,913	84,268	150,050		Total Interest Income	150,100	150,100	150,100
49,502	69,797	100,000	4700	Miscellaneous Revenue	100,000	100,000	100,000
26,407	22,586	22,000	4750	Testing Fees	22,000	22,000	22,000
5,812	5,599	7,000	4755	Transcript Fees	7,000	7,000	7,000
-4	0	0	4799	Cash Over / Short	0	0	0
81,717	97,982	129,000		Total Other Revenue	129,000	129,000	129,000
37,500	100,000	100,000	5000	Transfers In - General Fund	150,000	150,000	150,000
227,800	246,549	697,940	5010	Transfers in - Indirect Cost Revenue	700,747	700,747	700,747
265,300	346,549	797,940		Total Transfers In	850,747	850,747	850,747
5,114,816	6,298,502	5,281,699	5999	Carry Forward	5,691,477	5,691,477	5,691,477
5,114,816	6,298,502	5,281,699		Total CARRY FORWARD	5,691,477	5,691,477	5,691,477
23,090,295	24,968,935	26,257,917		Total Resources	29,333,979	29,333,979	29,333,979

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1101 - Communication

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
153,625	116,129	163,200	6120	Adjunct Faculty - Credit	163,200	163,200	163,200
255,204	236,600	312,335	6130	Full Time - 9 Month Faculty	272,965	272,965	272,965
30,767	26,817	36,378	1	FICA	33,367	33,367	33,367
119	105	248	2	Worker's Compensation	248	248	248
1,712	1,351	4,755	3	Unemployment	4,362	4,362	4,362
110,529	80,243	124,491	4	PERS	113,757	113,757	113,757
593	580	645	5	Life Insurance	645	645	645
1,012	999	162	6	Accident/Disability Insurance	162	162	162
50,336	53,601	72,000	7	Health Insurance	74,400	74,400	74,400
3	-8	0	9	Flexible Benefit Plan	0	0	0
603,900	516,418	714,215		Total Personnel Services	663,106	663,106	663,106
0	0	0	7925	Tools & Equipment < \$5,000	12,000	12,000	12,000
0	0	0		Total Materials & Services	12,000	12,000	12,000
0	0	0	8000	Equipment	25,800	25,800	25,800
0	0	0		Total Capital Outlay	25,800	25,800	25,800
603,900	516,418	714,215		Total Expenditures	700,906	700,906	700,906

The Communication (Writing) budget provides funding for four nine-month faculty and adjunct instructors as needed, depending on classroom size. The Department's most current Cost Margin Analysis is positive, as is the reimbursable FTE. For 2020-2021 the department replaced two long term faculty and mentored the new instructors despite COVID challenges. This cost center supports the Strategic Plan Initiatives of Excellence, Access and Prosperity and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1102 - Education

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
50,871	62,187	30,000	6120	Adjunct Faculty - Credit	30,000	30,000	30,000
59,660	62,558	65,733	6130	Full Time - 9 Month Faculty	137,771	137,771	137,771
8,463	9,170	7,324	1	FICA	12,834	12,834	12,834
36	32	172	2	Worker's Compensation	172	172	172
329	337	957	3	Unemployment	1,678	1,678	1,678
30,791	31,920	23,739	4	PERS	26,625	26,625	26,625
137	127	117	5	Life Insurance	117	117	117
229	225	39	6	Accident/Disability Insurance	39	39	39
22,068	19,701	18,000	7	Health Insurance	37,200	37,200	37,200
172,583	186,258	146,082		Total Personnel Services	246,436	246,436	246,436
0	11	0	7060	Books	0	0	0
10,213	4,825	0	7755	Student Tuition Waivers	0	0	0
10,213	4,836	0		Total Materials & Services	0	0	0
182,796	191,094	146,082		Total Expenditures	246,436	246,436	246,436

The Education budget provides funding for two nine-month faculty position and adjunct instructors as necessary, depending on enrollment. The Department's most current Cost Margin Analysis is positive, as is the reimbursable FTE. The program was recently awarded two significant grants to build pathways from the high school through teacher credentialing at SOU. This cost center supports the Strategic Plan Initiatives of Prosperity, Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business and Community", and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1103 - Health & Physical Ed.

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
54,064	41,459	51,000	6120	Adjunct Faculty - Credit	51,000	51,000	51,000
4,140	3,246	3,902	1	FICA	3,902	3,902	3,902
23	17	60	2	Worker's Compensation	60	60	60
189	127	510	3	Unemployment	510	510	510
14,588	11,289	9,772	4	PERS	9,702	9,702	9,702
73,004	56,138	65,244		Total Personnel Services	65,173	65,173	65,173
73,004	56,138	65,244		Total Expenditures	65,173	65,173	65,173

The Health and Physical Education Department funds adjunct faculty positions as needed depending on enrollment. The Department's most current Cost Margin Analysis and reimbursable FTE are positive. Enrollment in the Fall, 2020 term was 19 percent lower than the Fall 2019, which had the highest enrollment to date. This enrollment decline was anticipated as in 2020-21 Health and Wellness was removed from several degrees. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1104 - Science

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
85,151	89,165	95,788	6100	Full Time Faculty	103,930	103,930	103,930
63,298	97,993	44,217	6120	Adjunct Faculty - Credit	44,217	44,217	44,217
182,578	184,587	197,710	6130	Full Time - 9 Month Faculty	214,517	214,517	214,517
24,692	16,525	25,000	6800	Part Time Support Staff	25,000	25,000	25,000
2,536	6,437	15,300	6900	Student Wages	15,300	15,300	15,300
27,645	30,645	28,918	1	FICA	30,827	30,827	30,827
92	91	234	2	Worker's Compensation	234	234	234
1,300	1,112	3,780	3	Unemployment	4,030	4,030	4,030
93,501	107,031	88,803	4	PERS	101,812	101,812	101,812
624	624	660	5	Life Insurance	660	660	660
1,058	1,058	216	6	Accident/Disability Insurance	216	216	216
43,094	44,061	72,000	7	Health Insurance	74,400	74,400	74,400
525,570	579,329	572,625		Total Personnel Services	615,142	615,142	615,142
36	0	0	7115	Postage	0	0	0
36	0	0		Total Materials & Services	0	0	0
7,207	789	0	8000	Equipment	0	0	0
7,207	789	0		Total Capital Outlay	0	0	0
532,813	580,117	572,625		Total Expenditures	615,142	615,142	615,142

The Science Department funds one 12-month faculty position, three nine-month faculty, adjunct faculty as needed depending on enrollment and one part-time Lab Coordinator. The Department's most current Cost Margin Analysis is positive, as is the reimbursable FTE. Budgetary challenges posed by the high cost of laboratory equipment has been addressed by an increase in laboratory tuition and course fees, allowing the Science Department to become more viable and sustainable. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business and Community", and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1105 - Mathematics

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
68,869	72,260	77,167	6100	Full Time Faculty	83,727	83,727	83,727
28,495	28,952	54,417	6120	Adjunct Faculty - Credit	54,417	54,417	54,417
129,959	132,229	140,289	6130	Full Time - 9 Month Faculty	155,470	155,470	155,470
0	0	2,222	6800	Part Time Support Staff	2,222	2,222	2,222
0	3,479	0	6900	Student Wages	0	0	0
17,489	18,451	20,968	1	FICA	22,631	22,631	22,631
64	67	89	2	Worker's Compensation	89	89	89
860	721	2,741	3	Unemployment	2,958	2,958	2,958
62,685	65,125	69,945	4	PERS	80,508	80,508	80,508
434	432	463	5	Life Insurance	463	463	463
739	747	162	6	Accident/Disability Insurance	162	162	162
42,584	43,347	54,000	7	Health Insurance	55,800	55,800	55,800
103	73	0	9	Flexible Benefit Plan	0	0	0
352,281	365,882	422,463		Total Personnel Services	458,448	458,448	458,448
0	60	0	7100	Printing	0	0	0
0	60	0		Total Materials & Services	0	0	0
352,281	365,942	422,463		Total Expenditures	458,448	458,448	458,448

The Mathematics General Education Department funds one -twelve-month faculty and two nine-month faculty positions and adjunct faculty as needed depending on enrollment. The department developed online materials for student success including video lectures, and faculty are creating a math lab space to reduce developmental education and support student success. Funding this cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes “Provide Accessible Education and Services”, “Provide Quality Education and Services”, “Meets the Needs of the Student, Business and Community”, and “Support Student Success”. Student Success”.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1151 - Arts & Letters

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
80,676	76,600	79,917	6120	Adjunct Faculty - Credit	79,917	79,917	79,917
6,158	6,004	6,114	1	FICA	6,114	6,114	6,114
23	16	30	2	Worker's Compensation	30	30	30
971	950	799	3	Unemployment	799	799	799
12,839	16,004	15,313	4	PERS	15,202	15,202	15,202
2,108	0	0	7	Health Insurance	0	0	0
111	84	0	9	Flexible Benefit Plan	0	0	0
102,885	99,658	102,173		Total Personnel Services	102,062	102,062	102,062
102,885	99,658	102,173		Total Expenditures	102,062	102,062	102,062

The Arts and Letters Department funds Adjunct Faculty as needed based on enrollment. These classes touch every student in the college and are offered both face-to-face and online. They are often the classes that engage students and make them want to stay in college. The Department's most current Cost Margin Analysis is positive, as is the reimbursable FTE. Funding this cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community", and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1152 - Social Sciences

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
84,153	101,091	79,917	6120	Adjunct Faculty - Credit	79,917	79,917	79,917
134,831	98,527	143,204	6130	Full Time - 9 Month Faculty	155,378	155,378	155,378
0	0	3,500	6800	Part Time Support Staff	3,500	3,500	3,500
242	0	0	6900	Student Wages	0	0	0
15,999	13,979	17,337	1	FICA	18,268	18,268	18,268
53	36	76	2	Worker's Compensation	76	76	76
840	563	2,266	3	Unemployment	2,388	2,388	2,388
63,982	53,162	59,499	4	PERS	64,056	64,056	64,056
311	260	339	5	Life Insurance	339	339	339
528	431	108	6	Accident/Disability Insurance	108	108	108
26,029	22,109	36,000	7	Health Insurance	37,200	37,200	37,200
0	8	0	9	Flexible Benefit Plan	0	0	0
326,968	290,165	342,246		Total Personnel Services	361,231	361,231	361,231
326,968	290,165	342,246		Total Expenditures	361,231	361,231	361,231

The Social Sciences Department funds two nine-month faculty and adjunct faculty as needed based on enrollment. The Department's most current Cost Margin Analysis and reimbursable FTE are positive. The online courses in this discipline have grown significantly, providing quality, accessible education that is available to all students. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1153 - Agricultural Science

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,911	1,609	6,120	6120	Adjunct Faculty - Credit	6,120	6,120	6,120
70,253	74,237	76,093	6130	Full Time - 9 Month Faculty	84,268	84,268	84,268
0	0	1,000	6800	Part Time Support Staff	1,000	1,000	1,000
0	0	2,000	6900	Student Wages	2,000	2,000	2,000
4,656	4,945	6,519	1	FICA	7,144	7,144	7,144
19	18	53	2	Worker's Compensation	53	53	53
186	196	852	3	Unemployment	934	934	934
19,751	20,759	22,000	4	PERS	25,880	25,880	25,880
163	163	171	5	Life Insurance	171	171	171
274	274	54	6	Accident/Disability Insurance	54	54	54
16,800	17,400	18,000	7	Health Insurance	18,600	18,600	18,600
114,013	119,601	132,862		Total Personnel Services	146,225	146,225	146,225
114,013	119,601	132,862		Total Expenditures	146,225	146,225	146,225

The Agricultural Science Department provides funding for one nine-month faculty and adjunct faculty as needed based on enrollment. This Department is very involved in the community and works to provide employment from within the community. The department's most current Cost Margin Analysis is negative, with a positive FTE. They are currently working on a one-year certificate and have made some reductions in the number of credits required to graduate. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1202 - Developmental Ed. - Mathematics

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
63,028	46,117	44,217	6120	Adjunct Faculty - Credit	44,217	44,217	44,217
73,915	75,869	77,217	6130	Full Time - 9 Month Faculty	85,877	85,877	85,877
0	0	3,825	6800	Part Time Support Staff	3,825	3,825	3,825
10,547	9,533	9,582	1	FICA	10,245	10,245	10,245
40	37	50	2	Worker's Compensation	50	50	50
437	371	1,253	3	Unemployment	1,339	1,339	1,339
40,596	38,748	34,310	4	PERS	36,768	36,768	36,768
181	181	191	5	Life Insurance	191	191	191
298	298	54	6	Accident/Disability Insurance	54	54	54
15,999	12,052	18,000	7	Health Insurance	18,600	18,600	18,600
205,042	183,208	188,698		Total Personnel Services	201,166	201,166	201,166
205,042	183,208	188,698		Total Expenditures	201,166	201,166	201,166

The developmental education math department funds one nine-month faculty and adjunct faculty as needed based on enrollment. The Department's most current Cost Margin Analysis and reimbursable FTE are positive. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1203 - Developmental Ed. - Language Arts

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
20,817	16,757	34,017	6120	Adjunct Faculty - Credit	34,017	34,017	34,017
67,812	68,878	59,116	6130	Full Time - 9 Month Faculty	0	0	0
0	0	3,500	6800	Part Time Support Staff	3,500	3,500	3,500
6,658	6,906	7,392	1	FICA	2,870	2,870	2,870
24	23	62	2	Worker's Compensation	32	32	32
266	267	966	3	Unemployment	375	375	375
28,653	28,250	26,298	4	PERS	6,471	6,471	6,471
157	157	175	5	Life Insurance	0	0	0
266	266	54	6	Accident/Disability Insurance	0	0	0
16,800	10,544	18,000	7	Health Insurance	0	0	0
141,454	132,048	149,581		Total Personnel Services	47,265	47,265	47,265
100	0	0	7350	Dues / Memberships	0	0	0
100	0	0		Total Materials & Services	0	0	0
141,553	132,048	149,581		Total Expenditures	47,265	47,265	47,265

The Developmental Education – Language Arts Department provides funding for adjunct faculty as needed based on enrollment. The Department’s most current Cost Margin Analysis is positive, as is the reimbursable FTE. In 2019-2020 this department continues to reduce offerings by providing supports to enable students to move directly to credit courses. This is an excellent step toward student success. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes “Provide Accessible Education and Services”, “Provide Quality Education and Services”, “Meets the Needs of the Student, Business, and Community” and “Support Student Success”.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1205 - GED / ESL

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	619	0	6120	Adjunct Faculty - Credit	0	0	0
190,031	48,225	94,716	6600	Administrative Salaries	122,775	122,775	122,775
0	866	0	6700	Full Time Support Staff	34,981	34,981	34,981
97,881	101,450	222,266	6800	Part Time Support Staff	96,761	96,761	96,761
21,529	13,303	24,249	1	FICA	19,471	19,471	19,471
179	53	165	2	Worker's Compensation	110	110	110
797	474	3,170	3	Unemployment	2,545	2,545	2,545
80,082	46,468	86,760	4	PERS	74,651	74,651	74,651
190	238	226	5	Life Insurance	226	226	226
365	482	108	6	Accident/Disability Insurance	108	108	108
61,668	33,543	75,000	7	Health Insurance	74,400	74,400	74,400
452,721	245,721	506,660		Total Personnel Services	426,028	426,028	426,028
945	649	2,022	7050	Supplies	2,022	2,022	2,022
489	767	1,247	7060	Books	1,247	1,247	1,247
500	450	500	7100	Printing	500	500	500
0	2,146	0	7150	Marketing	0	0	0
1,629	0	11,569	7240	Travel	11,569	11,569	11,569
264	780	2,108	7250	Training & Continuing Education	2,108	2,108	2,108
35	0	111	7350	Dues / Memberships	111	111	111
54	84	54	7360	Subscriptions	54	54	54
7,590	5,431	9,528	7400	Contracted Services	9,528	9,528	9,528
58,010	38,141	50,750	7657	Cont. Serv. Credit Recovery	50,750	50,750	50,750
370,108	433,578	460,500	7657	Cont. Serv., Credit Recovery	460,500	460,500	460,500
0	30	0	7758	Student Tuition Waivers - GED/Other	0	0	0
156	760	257	7925	Tools & Equipment < \$5,000	257	257	257
439,781	482,816	538,646		Total Materials & Services	538,646	538,646	538,646
1,232	2,286	1,500	8000	Equipment	1,500	1,500	1,500
1,232	2,286	1,500		Total Capital Outlay	1,500	1,500	1,500
893,733	730,824	1,046,806		Total Expenditures	966,174	966,174	966,174

The GED/ESL Department Budget provides funding for administration (full and part-time staff) and supplies to support the College's Adult Learning Programs. The Department has steadily gained in total numbers of students served and GED completions each year of operation. This success has further opened opportunities for underserved adults to transition to academic programming at KCC. Educational attainment helps drive personal and community prosperity. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1301 - Business Mgmt.

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
37,321	36,388	34,017	6120	Adjunct Faculty - Credit	34,017	34,017	34,017
73,498	75,334	77,217	6130	Full Time - 9 Month Faculty	83,781	83,781	83,781
8,104	8,589	8,509	1	FICA	9,012	9,012	9,012
32	32	60	2	Worker's Compensation	60	60	60
313	335	1,112	3	Unemployment	1,178	1,178	1,178
30,808	29,931	27,652	4	PERS	31,044	31,044	31,044
181	181	184	5	Life Insurance	184	184	184
298	298	54	6	Accident/Disability Insurance	54	54	54
16,800	17,400	18,000	7	Health Insurance	18,600	18,600	18,600
167,356	168,490	166,806		Total Personnel Services	177,929	177,929	177,929
0	53	0	7060	Books	0	0	0
0	70	0	7350	Dues / Memberships	0	0	0
15	0	0	7400	Contracted Services	0	0	0
15	122	0		Total Materials & Services	0	0	0
167,371	168,612	166,806		Total Expenditures	177,929	177,929	177,929

The Business Management Department budget provides funding for one nine-month faculty and adjunct faculty as needed depending on enrollment. The Department's most current Cost Margin Analysis and reimbursable FTE are positive. The Business Management Department has a 37 percent retention rate term to term and a 79 percent returning to take any class. The department is also utilizing Open Educational Resources to help reduce the cost of textbooks, lowering the costs to students. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community" and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1302 - Emergency Response Op.

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
93,795	68,210	87,720	6120	Adjunct Faculty - Credit	87,720	87,720	87,720
107,870	111,956	118,305	6130	Full Time - 9 Month Faculty	130,755	130,755	130,755
50,995	54,937	0	6800	Part Time Support Staff	35,000	35,000	35,000
638	4,544	38,203	6900	Student Wages	38,203	38,203	38,203
19,166	17,916	18,683	1	FICA	22,313	22,313	22,313
92	85	60	2	Worker's Compensation	60	60	60
794	702	2,442	3	Unemployment	2,917	2,917	2,917
70,319	62,300	49,188	4	PERS	65,304	65,304	65,304
254	254	225	5	Life Insurance	225	225	225
451	451	108	6	Accident/Disability Insurance	108	108	108
33,600	34,800	36,000	7	Health Insurance	37,200	37,200	37,200
377,974	356,156	350,935		Total Personnel Services	419,805	419,805	419,805
47	0	14,400	7050	Supplies	12,900	12,900	12,900
0	0	900	7060	Books	900	900	900
0	0	200	7100	Printing	200	200	200
0	0	500	7150	Marketing	0	0	0
101	0	5,000	7240	Travel	5,000	5,000	5,000
0	0	9,000	7250	Training & Continuing Education	9,000	9,000	9,000
0	0	400	7350	Dues / Memberships	400	400	400
5,744	3,324	12,000	7400	Contracted Services	12,000	12,000	12,000
842	0	8,000	7850	Repairs	0	0	0
0	0	2,000	7920	Equipment Lease / Rental	2,000	2,000	2,000
778	0	60,000	7925	Tools & Equipment < \$5,000	40,000	40,000	40,000
7,513	3,324	112,400		Total Materials & Services	82,400	82,400	82,400
385,487	359,480	463,335		Total Expenditures	502,205	502,205	502,205

The Emergency Response Operations (ERO) Department budget funds two nine-month faculty and adjunct faculty as needed depending on enrollment. The Department's most current Cost Margin Analysis and reimbursable FTE are positive; more specifically, CJA is positive and Fire Science and EMT are negative. This department is working closely with the community service agencies to become the premier training provider for Emergency Response training in the Klamath Basin. An MOU/Partnership with RCC was negotiated April 2021 to offer the first year of paramedicine remote/synchronously at KCC for KCC students with anticipated increase in enrollment. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1303 - Advanced Mfg. Eng.

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
4,300	12,099	7,650	6120	Adjunct Faculty - Credit	7,650	7,650	7,650
49,325	52,123	55,079	6130	Full Time - 9 Month Faculty	59,761	59,761	59,761
2,438	0	1,500	6800	Part Time Support Staff	1,500	1,500	1,500
4,357	4,987	4,914	1	FICA	5,272	5,272	5,272
21	22	105	2	Worker's Compensation	105	105	105
169	193	642	3	Unemployment	689	689	689
14,997	17,738	16,541	4	PERS	18,983	18,983	18,983
108	108	127	5	Life Insurance	127	127	127
200	200	54	6	Accident/Disability Insurance	54	54	54
2,077	2,074	18,000	7	Health Insurance	18,600	18,600	18,600
77,991	89,544	104,612		Total Personnel Services	112,741	112,741	112,741
0	246	0	7050	Supplies	0	0	0
129	0	0	7240	Travel	0	0	0
129	246	0		Total Materials & Services	0	0	0
78,120	89,790	104,612		Total Expenditures	112,741	112,741	112,741

The Advanced Manufacturing and Engineering Department budget funds one nine-month faculty and adjunct faculty as needed depending on enrollment. The department's most recent Cost Margin Analysis is negative, with a positive reimbursable FTE. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1304 - Nursing

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
73,917	0	0	6100	Full Time Faculty	0	0	0
31,137	67,143	45,900	6120	Adjunct Faculty - Credit	45,900	45,900	45,900
109,186	177,036	188,181	6130	Full Time - 9 Month Faculty	269,178	269,178	269,178
105,000	107,100	109,242	6600	Administrative Salaries	118,528	118,528	118,528
34,364	22,231	63,590	6800	Part Time Support Staff	69,214	69,214	69,214
27,070	27,118	31,129	1	FICA	38,466	38,466	38,466
95	87	171	2	Worker's Compensation	194	194	194
1,296	1,060	4,069	3	Unemployment	5,028	5,028	5,028
95,466	81,045	98,846	4	PERS	133,359	133,359	133,359
680	703	535	5	Life Insurance	660	660	660
1,109	1,153	201	6	Accident/Disability Insurance	255	255	255
52,529	65,631	76,037	7	Health Insurance	97,037	97,037	97,037
531,850	550,306	617,901		Total Personnel Services	777,819	777,819	777,819
67	118	0	7240	Travel	0	0	0
-200	96	0	7400	Contracted Services	0	0	0
-133	214	0		Total Materials & Services	0	0	0
531,717	550,520	617,901		Total Expenditures	777,819	777,819	777,819

The Nursing Department Budget funds one nursing program administrator (Dean of Nursing and Health Sciences), LPN Program Lead, 3 - 9 month full-time faculty, and adjunct faculty as needed based on enrollment. The Department's most recent Cost Margin Analysis is negative, with a positive reimbursable FTE. Additional revenue not reflected in CMA from LDH is guaranteed through 2023. All of the program's 2020 graduates are employed as Registered Nurses, with all graduates planning to enroll in RN to BSN programs. In 2021 the curriculum will be reduced from 7 terms to 6 terms with plans to open a LPN exit option by 2022 and increase enrollment by 8 students. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community" and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1305 - Automotive

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	45,792	25,300	6120	Adjunct Faculty - Credit	25,300	25,300	25,300
47,611	50,311	51,318	6130	Full Time - 9 Month Faculty	57,685	57,685	57,685
0	0	5,300	6800	Part Time Support Staff	5,300	5,300	5,300
3,154	6,911	6,267	1	FICA	6,754	6,754	6,754
18	31	26	2	Worker's Compensation	26	26	26
47	271	819	3	Unemployment	883	883	883
13,031	21,342	18,894	4	PERS	21,732	21,732	21,732
110	110	150	5	Life Insurance	150	150	150
203	203	54	6	Accident/Disability Insurance	54	54	54
16,737	17,400	18,000	7	Health Insurance	18,600	18,600	18,600
80,911	142,371	126,128		Total Personnel Services	136,483	136,483	136,483
119	0	0	7240	Travel	0	0	0
249	0	0	7250	Training & Continuing Education	0	0	0
1,413	0	0	7400	Contracted Services	0	0	0
1,781	0	0		Total Materials & Services	0	0	0
82,692	142,371	126,128		Total Expenditures	136,483	136,483	136,483

The Automotive Department budget funds one nine-month faculty position and adjunct faculty as needed based on enrollment. The Department's most recent Cost Margin Analysis is negative, with a positive reimbursable FTE. The Program's most recent enrollment more than doubled, with a 100% retention of students returning to classes within the Automotive Program. They have also recently begun internships with three dealerships in the community. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community" and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1306 - Apprenticeship Related Training

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
42,017	49,546	39,117	6120	Adjunct Faculty - Credit	39,117	39,117	39,117
0	0	75,000	6600	Administrative Salaries	81,375	81,375	81,375
3,214	3,790	8,730	1	FICA	9,218	9,218	9,218
32	38	30	2	Worker's Compensation	30	30	30
126	149	1,141	3	Unemployment	1,205	1,205	1,205
11,500	13,257	28,023	4	PERS	31,308	31,308	31,308
0	0	18,000	7	Health Insurance	18,600	18,600	18,600
56,890	66,780	170,042		Total Personnel Services	180,853	180,853	180,853
56,890	66,780	170,042		Total Expenditures	180,853	180,853	180,853

The Apprenticeship Department budget funds a new director of apprenticeship that will support the expansion of apprenticeship programs with the new facilities. Additional adjunct faculty funding is needed to support increased enrollment. The department's most recent Cost Margin Analysis is positive, as is their reimbursable FTE. The program enjoyed a 95 percent retention of students from Fall 2020 to Winter 2020, with all students returning to take a class in Apprenticeship Related Training. Eighteen local employers have students enrolled in Apprenticeship training. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business and Community" and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1309 - Gen. Ed. Computer Skills

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
38,469	32,669	51,000	6120	Adjunct Faculty - Credit	51,000	51,000	51,000
48,152	50,311	53,165	6130	Full Time - 9 Month Faculty	0	0	0
97	116	4,600	6800	Part Time Support Staff	4,600	4,600	4,600
1,364	1,771	0	6900	Student Wages	0	0	0
6,630	6,415	8,321	1	FICA	4,253	4,253	4,253
31	23	66	2	Worker's Compensation	43	43	43
269	235	1,088	3	Unemployment	556	556	556
24,593	23,909	24,323	4	PERS	9,702	9,702	9,702
114	125	133	5	Life Insurance	0	0	0
204	222	54	6	Accident/Disability Insurance	0	0	0
15,400	17,400	18,000	7	Health Insurance	0	0	0
135,321	133,197	160,750		Total Personnel Services	70,154	70,154	70,154
0	102	0	7060	Books	0	0	0
103	0	0	7240	Travel	0	0	0
222	0	0	7400	Contracted Services	0	0	0
325	102	0		Total Materials & Services	0	0	0
135,646	133,299	160,750		Total Expenditures	70,154	70,154	70,154

The General Education Computer Skills Department budget funds adjunct faculty as needed based on enrollment. The Department's most recent Cost Margin Analysis is positive, as is their reimbursable FTE. The department has launched new content and offered labs at least twice per week in an effort to increase student success and encourage enrollment. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1317 - Aviation

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
66,477	0	0	6100	Full Time Faculty	0	0	0
70,837	140,253	163,000	6120	Adjunct Faculty - Credit	163,000	163,000	163,000
0	67,806	69,162	6600	Administrative Salaries	75,041	75,041	75,041
0	345	0	6900	Student Wages	0	0	0
10,558	15,856	17,760	1	FICA	18,210	18,210	18,210
39	63	55	2	Worker's Compensation	55	55	55
399	620	2,322	3	Unemployment	2,380	2,380	2,380
26,203	37,753	50,163	4	PERS	53,017	53,017	53,017
154	154	200	5	Life Insurance	200	200	200
262	262	54	6	Accident/Disability Insurance	54	54	54
16,695	17,122	18,000	7	Health Insurance	18,600	18,600	18,600
191,625	280,234	320,716		Total Personnel Services	330,558	330,558	330,558
0	327	0	7925	Tools & Equipment < \$5,000	0	0	0
0	327	0		Total Materials & Services	0	0	0
191,625	280,560	320,716		Total Expenditures	330,558	330,558	330,558

The Aviation Department budget funds one director of aviation and adjunct faculty as needed based on enrollment. In addition, part time funds have been added to support tutoring efforts for ground school classes. The department's most recent Cost Margin Analysis is negative, with a positive reimbursable FTE. Since the Airplane Program came back on line in Summer term, 2019 enrollment has increased by 42 percent. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1351 - Health Information Management

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
23,185	32,941	35,300	6120	Adjunct Faculty - Credit	35,300	35,300	35,300
61,866	65,205	68,733	6130	Full Time - 9 Month Faculty	124,576	124,576	124,576
0	0	9,000	6800	Part Time Support Staff	9,000	9,000	9,000
3,339	0	0	6900	Student Wages	0	0	0
6,805	7,555	8,647	1	FICA	12,919	12,919	12,919
26	27	66	2	Worker's Compensation	89	89	89
348	295	1,130	3	Unemployment	1,689	1,689	1,689
19,710	22,333	25,576	4	PERS	43,253	43,253	43,253
144	144	139	5	Life Insurance	277	277	277
249	249	54	6	Accident/Disability Insurance	108	108	108
10,011	10,200	18,000	7	Health Insurance	37,200	37,200	37,200
125,683	138,949	166,645		Total Personnel Services	264,411	264,411	264,411
400	0	0	7150	Marketing	0	0	0
299	112	0	7400	Contracted Services	0	0	0
699	112	0		Total Materials & Services	0	0	0
126,382	139,061	166,645		Total Expenditures	264,411	264,411	264,411

The Health Informatics Department budget funds two nine-month faculty positions and adjunct faculty as needed based on enrollment. The FT HIM instructor also instructs some Health Science courses. The department's most recent Cost Margin Analysis is positive with a positive reimbursable FTE. 2019-20: Graduated 10 HIM students (largest cohort to date): 2 earned EHR Certificates, 8 earned both EHR Certificate and HIM AAS: 100% pass rate: EHR Certification through NHA (6/6); 80% pass rate: BCS Certificate through NHA (4/5 students); 100% pass rate: CCA through AHIMA (3/3). Plan in 2021-22 is to apply for National Accreditation from CAHIM. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community", and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1352 - Diesel

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
10,425	22,049	22,797	6120	Adjunct Faculty - Credit	22,797	22,797	22,797
60,371	62,205	65,733	6130	Full Time - 9 Month Faculty	71,321	71,321	71,321
0	11,890	10,200	6800	Part Time Support Staff	10,200	10,200	10,200
5,368	7,324	7,553	1	FICA	7,980	7,980	7,980
25	27	73	2	Worker's Compensation	73	73	73
241	287	987	3	Unemployment	1,043	1,043	1,043
10,909	23,068	22,359	4	PERS	25,255	25,255	25,255
141	154	139	5	Life Insurance	139	139	139
240	262	54	6	Accident/Disability Insurance	54	54	54
15,400	17,400	18,000	7	Health Insurance	18,600	18,600	18,600
103,120	144,665	147,895		Total Personnel Services	157,462	157,462	157,462
359	0	0	7020	Live-Work Expense	0	0	0
359	0	0		Total Materials & Services	0	0	0
13,995	0	0	8000	Equipment	17,000	17,000	17,000
13,995	0	0		Total Capital Outlay	17,000	17,000	17,000
117,474	144,665	147,895		Total Expenditures	174,462	174,462	174,462

The Diesel Department budget funds one 9-month faculty position, and adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is negative but their reimbursable FTE is positive. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1354 - Welding

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
11,466	32,818	20,400	6120	Adjunct Faculty - Credit	20,400	20,400	20,400
67,812	71,658	75,722	6130	Full Time - 9 Month Faculty	84,213	84,213	84,213
5,992	0	0	6800	Part Time Support Staff	0	0	0
22	0	0	6900	Student Wages	0	0	0
6,274	7,755	7,353	1	FICA	8,003	8,003	8,003
24	26	48	2	Worker's Compensation	48	48	48
379	302	961	3	Unemployment	1,046	1,046	1,046
21,029	26,384	24,634	4	PERS	28,581	28,581	28,581
157	157	165	5	Life Insurance	165	165	165
266	266	54	6	Accident/Disability Insurance	54	54	54
16,800	17,400	18,000	7	Health Insurance	18,600	18,600	18,600
130,221	156,768	147,338		Total Personnel Services	161,110	161,110	161,110
309	0	0	7050	Supplies	0	0	0
309	0	0		Total Materials & Services	0	0	0
130,530	156,768	147,338		Total Expenditures	161,110	161,110	161,110

The Welding Department budget funds one nine-month faculty position and adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is negative but their reimbursable FTE is positive. The department plans to continue to offer dual credit offerings in an effort to stimulate enrollment. By pursuing internship opportunities within the community, they hope to increase their retention. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community" and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1355 - Accounting

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
31,243	22,959	20,400	6120	Adjunct Faculty - Credit	20,400	20,400	20,400
72,782	74,237	57,061	6130	Full Time - 9 Month Faculty	61,912	61,912	61,912
8,069	7,567	5,926	1	FICA	6,297	6,297	6,297
21	25	55	2	Worker's Compensation	55	55	55
335	278	775	3	Unemployment	823	823	823
27,996	24,176	19,527	4	PERS	22,040	22,040	22,040
169	169	215	5	Life Insurance	215	215	215
282	282	54	6	Accident/Disability Insurance	54	54	54
9,229	9,418	18,000	7	Health Insurance	18,600	18,600	18,600
150,126	139,112	122,012		Total Personnel Services	130,396	130,396	130,396
0	207	0	7060	Books	0	0	0
0	207	0		Total Materials & Services	0	0	0
150,126	139,319	122,012		Total Expenditures	130,396	130,396	130,396

The Accounting Department budget funds one nine-month faculty and adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is positive with a positive reimbursable FTE. They collaborate with other relatable programs (Health Information Management, Business Administration, etc.) for program compatibility and are available in face to face format and distance education. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community", and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1356 - Digital Media and Design

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
63,144	47,515	55,437	6120	Adjunct Faculty - Credit	55,437	55,437	55,437
0	0	3,500	6800	Part Time Support Staff	3,500	3,500	3,500
4,831	3,635	4,509	1	FICA	4,509	4,509	4,509
28	22	26	2	Worker's Compensation	26	26	26
219	143	589	3	Unemployment	589	589	589
16,737	8,944	10,623	4	PERS	10,546	10,546	10,546
84,959	60,258	74,684		Total Personnel Services	74,607	74,607	74,607
84,959	60,258	74,684		Total Expenditures	74,607	74,607	74,607

The Digital Media and Design Department budget funds adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is positive with a positive reimbursable FTE. The department recently employed several new adjunct faculty with experience in the field, and two new internship opportunities with local companies were developed. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1357 - Business Technology

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
391	709	11,577	6120	Adjunct Faculty - Credit	11,577	11,577	11,577
72,782	74,237	76,093	6130	Full Time - 9 Month Faculty	82,967	82,967	82,967
5,634	5,759	6,707	1	FICA	7,233	7,233	7,233
18	17	46	2	Worker's Compensation	46	46	46
221	225	877	3	Unemployment	945	945	945
24,462	25,081	27,679	4	PERS	29,598	29,598	29,598
169	169	171	5	Life Insurance	171	171	171
282	282	54	6	Accident/Disability Insurance	54	54	54
16,800	17,322	18,000	7	Health Insurance	18,600	18,600	18,600
120,758	123,801	141,204		Total Personnel Services	151,192	151,192	151,192
120,758	123,801	141,204		Total Expenditures	151,192	151,192	151,192

The Business Technology Department budget funds one nine-month faculty position and adjunct faculty as needed, based on enrollment. The department's most recent Cost Margin Analysis is negative, with a positive Reimbursable FTE. They have been showing a slight positive trend in enrollment over the last two years. They are also redesigning their Office Professional Support Specialist Pathway Certificate in order to capture additional displaced workers. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1358 - Computer Engineering Tech.

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
33,298	19,713	25,500	6120	Adjunct Faculty - Credit	25,500	25,500	25,500
103,005	108,606	114,766	6130	Full Time - 9 Month Faculty	124,522	124,522	124,522
794	1,522	7,500	6800	Part Time Support Staff	7,500	7,500	7,500
0	647	0	6900	Student Wages	0	0	0
10,432	10,206	11,304	1	FICA	12,050	12,050	12,050
45	44	91	2	Worker's Compensation	91	91	91
416	398	1,478	3	Unemployment	1,575	1,575	1,575
38,016	36,181	36,297	4	PERS	41,374	41,374	41,374
234	243	268	5	Life Insurance	268	268	268
419	436	108	6	Accident/Disability Insurance	108	108	108
31,914	34,427	36,000	7	Health Insurance	37,200	37,200	37,200
218,572	212,424	233,312		Total Personnel Services	250,188	250,188	250,188
218,572	212,424	233,312		Total Expenditures	250,188	250,188	250,188

The Computer Engineering Technology Department Budget funds two nine-month faculty positions and adjunct faculty as needed based on enrollment. The department's most recent Cost Margin Analysis is negative, with a positive Reimbursable FTE. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1401 - Community Ed. - Reimb.

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
57,661	40,650	65,000	6200	Adjunct Faculty - Non-Credit	65,000	65,000	65,000
22,407	0	46,800	6600	Administrative Salaries	50,702	50,702	50,702
39,250	40,038	41,740	6700	Full Time Support Staff	52,807	52,807	52,807
0	0	12,000	6800	Part Time Support Staff	12,000	12,000	12,000
9,050	6,209	12,664	1	FICA	13,809	13,809	13,809
38	30	100	2	Worker's Compensation	100	100	100
372	243	1,637	3	Unemployment	1,787	1,787	1,787
25,486	16,391	28,187	4	PERS	34,284	34,284	34,284
116	65	270	5	Life Insurance	270	270	270
308	142	108	6	Accident/Disability Insurance	108	108	108
16,092	9,866	36,000	7	Health Insurance	37,200	37,200	37,200
170,780	113,634	244,506		Total Personnel Services	268,067	268,067	268,067
24,089	15,112	15,000	7031	Books for Resale	15,000	15,000	15,000
8,043	4,365	18,000	7050	Supplies	18,000	18,000	18,000
10	235	300	7060	Books	300	300	300
625	331	0	7061	Multi-media	0	0	0
90	0	0	7100	Printing	0	0	0
24,765	15,444	20,000	7150	Marketing	0	0	0
663	4,034	2,500	7240	Travel	2,500	2,500	2,500
1,100	1,373	2,500	7250	Training & Continuing Education	2,500	2,500	2,500
0	410	1,000	7350	Dues / Memberships	1,000	1,000	1,000
21,784	49,564	50,000	7400	Contracted Services	80,000	80,000	80,000
1,541	4,423	12,000	7645	Other Fees & Services	12,000	12,000	12,000
421	307	1,000	7920	Equipment Lease / Rental	1,000	1,000	1,000
491	1,130	4,000	7925	Tools & Equipment < \$5,000	4,000	4,000	4,000
83,623	96,728	126,300		Total Materials & Services	136,300	136,300	136,300
254,402	210,362	370,806		Total Expenditures	404,367	404,367	404,367

The Community Education Department budget funds adjunct faculty as needed based on enrollment, one full-time administrative staff, and 1 full-time support staff. The purpose is to provide programs and training offered to business and industry on a per event contract basis, many of which generate Full Time Employment for State funding. This cost center supports the Strategic Plan Initiatives of Community and Excellence, and Core Themes, "Meet the needs of Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1402 - Contract Ed - Reimb.

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
16,427	1,788	15,300	6200	Adjunct Faculty - Non-Credit	15,300	15,300	15,300
6,747	27,452	13,725	6600	Administrative Salaries	15,000	15,000	15,000
0	-90	0	6700	Full Time Support Staff	0	0	0
15,183	0	40,000	6800	Part Time Support Staff	40,000	40,000	40,000
2,957	2,265	5,280	1	FICA	5,378	5,378	5,378
17	10	50	2	Worker's Compensation	70	70	70
150	88	690	3	Unemployment	703	703	703
12,017	8,021	4,688	4	PERS	5,324	5,324	5,324
17	47	53	5	Life Insurance	135	135	135
244	157	12	6	Accident/Disability Insurance	54	54	54
5,259	8,389	6,414	7	Health Insurance	6,100	6,100	6,100
59,016	48,127	86,213		Total Personnel Services	88,064	88,064	88,064
774	5	500	7050	Supplies	500	500	500
40	0	3,000	7060	Books	3,000	3,000	3,000
25	77	200	7100	Printing	200	200	200
1,758	0	2,000	7150	Marketing	0	0	0
0	0	1,000	7160	Promotional Items	1,000	1,000	1,000
974	0	1,500	7240	Travel	1,500	1,500	1,500
1,723	845	6,500	7250	Training & Continuing Education	6,500	6,500	6,500
4,066	0	0	7300	Student Support - Exempt	0	0	0
0	113	0	7301	Student Support - Non-Educational	0	0	0
50	199	500	7350	Dues / Memberships	500	500	500
199	0	0	7360	Subscriptions	0	0	0
450	35,360	360	7400	Contracted Services	360	360	360
0	260	0	7645	Other Fees & Services	0	0	0
450	6,112	5,000	7736	Misc. Scholarships	5,000	5,000	5,000
88	0	0	7751	Emp. Tuition Waivers - Non-Credit	0	0	0
13,743	849	20,000	7755	Student Tuition Waivers	20,000	20,000	20,000
16,564	1,348	20,000	7756	Student Tuition Waivers - Non-Credit	20,000	20,000	20,000
828	3	250	7758	Student Tuition Waivers - GED/Other	250	250	250
1,989	0	1,800	7925	Tools & Equipment < \$5,000	1,800	1,800	1,800
0	0	500	7935	Software < \$5,000	500	500	500
43,720	45,169	63,110		Total Materials & Services	61,110	61,110	61,110
102,736	93,296	149,323		Total Expenditures	149,174	149,174	149,174

The Contract Education Department budget funds adjunct faculty (as needed depending on enrollment) and 1 Administrative Staff position. The Department's purpose is to offer programs and training to business and industry on a per event, contract basis, many of which generate Full Time Employment for State funding. This cost center supports the Strategic Plan Initiatives of Community and Excellence, and Core Themes, "Meet the needs of Student, Business, and Community," and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1403 - Community Ed -Non- Reimb.

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
17,815	308	17,340	6200	Adjunct Faculty - Non-Credit	17,340	17,340	17,340
1,384	12	1,327	1	FICA	1,327	1,327	1,327
10	0	15	2	Worker's Compensation	15	15	15
90	0	173	3	Unemployment	173	173	173
590	0	1,055	4	PERS	1,047	1,047	1,047
19,889	321	19,910		Total Personnel Services	19,902	19,902	19,902
39	0	300	7031	Books for Resale	300	300	300
1,589	574	5,000	7050	Supplies	5,000	5,000	5,000
0	491	0	7060	Books	0	0	0
0	0	2,000	7150	Marketing	0	0	0
156	2,487	3,000	7240	Travel	3,000	3,000	3,000
1,191	725	1,500	7250	Training & Continuing Education	1,500	1,500	1,500
5,595	0	5,000	7400	Contracted Services	5,000	5,000	5,000
750	0	400	7830	Facilities Rental	400	400	400
0	860	200	7850	Repairs	200	200	200
896	0	200	7925	Tools & Equipment < \$5,000	200	200	200
10,215	5,136	17,600		Total Materials & Services	15,600	15,600	15,600
30,104	5,456	37,510		Total Expenditures	35,502	35,502	35,502

This Community Education Department budget funds non-credit courses that do not qualify for Full-Time Employment reimbursement from the State of Oregon. These are typically adult hobby courses (personal enrichment) taught by adjunct faculty. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and Core Theme "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2001 - Staff Development - Instructional

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
7,186	4,113	13,617	6120	Adjunct Faculty - Credit	13,617	13,617	13,617
548	314	1,042	1	FICA	1,042	1,042	1,042
2	1	25	2	Worker's Compensation	25	25	25
22	13	136	3	Unemployment	136	136	136
1,490	837	2,609	4	PERS	2,590	2,590	2,590
0	0	0	9	Flexible Benefit Plan	0	0	0
9,247	5,278	17,429		Total Personnel Services	17,410	17,410	17,410
632	116	0	7050	Supplies	0	0	0
566	443	0	7060	Books	0	0	0
0	395	0	7250	Training & Continuing Education	0	0	0
1,617	1,952	0	7360	Subscriptions	0	0	0
524	176	2,500	7400	Contracted Services	2,500	2,500	2,500
3,339	3,081	2,500		Total Materials & Services	2,500	2,500	2,500
12,586	8,359	19,929		Total Expenditures	19,910	19,910	19,910

The Staff Development budget funds adjunct faculty as needed. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2002 - Learning Resources Center

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
100,286	100,789	112,637	6600	Administrative Salaries	122,211	122,211	122,211
12,240	0	0	6700	Full Time Support Staff	0	0	0
132,928	104,894	146,000	6800	Part Time Support Staff	265,215	265,215	231,215
30,274	10,148	0	6900	Student Wages	146,000	146,000	20,000
21,125	16,173	19,786	1	FICA	40,807	40,807	40,807
165	121	255	2	Worker's Compensation	255	255	255
1,127	633	2,586	3	Unemployment	5,334	5,334	5,334
62,223	51,662	43,832	4	PERS	87,945	87,945	87,945
245	437	222	5	Life Insurance	222	222	222
438	476	108	6	Accident/Disability Insurance	108	108	108
45,653	54,938	70,800	7	Health Insurance	102,300	102,300	102,300
406,706	340,272	396,227		Total Personnel Services	770,398	770,398	610,398
852	78	2,500	7050	Supplies	2,500	2,500	2,500
10,498	12,795	15,000	7060	Books	15,000	15,000	15,000
325	25	500	7061	Multi-media	500	500	500
0	180	100	7100	Printing	100	100	100
0	340	1,000	7150	Marketing	0	0	0
-110	0	500	7240	Travel	500	500	500
0	0	500	7250	Training & Continuing Education	500	500	500
0	5,674	5,513	7350	Dues / Memberships	5,513	5,513	5,513
42,472	20,119	66,150	7360	Subscriptions	66,150	66,150	66,150
0	13,610	10,000	7400	Contracted Services	10,000	10,000	10,000
0	0	250	7935	Software < \$5,000	250	250	250
0	0	500	7940	Furniture < \$5,000	500	500	500
54,037	52,820	102,513		Total Materials & Services	101,513	101,513	101,513
1,963	0	2,500	8000	Equipment	2,500	2,500	2,500
1,963	0	2,500		Total Capital Outlay	2,500	2,500	2,500
462,705	393,092	501,240		Total Expenditures	874,411	874,411	714,411

The Learning Resources Center (LRC) budget funds the LRC Director, one full-time librarian and part-time tutoring staff and teaching assistants. The LRC provides access to high-quality information, instruction, tutoring, assessments and other resources to support the mission, goals and curriculum of Klamath Community College. The LRC is a member of a consortium of libraries in Oregon and Washington. This membership provides KCC students and instructors access to the collections of one hundred and eight academic, public and school libraries. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business and Community", and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2003 - Academic Administration

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
306,890	391,671	359,090	6600	Administrative Salaries	503,281	503,281	503,281
86,689	56,425	153,107	6700	Full Time Support Staff	0	0	0
29,467	33,864	39,183	1	FICA	38,501	38,501	38,501
110	121	196	2	Worker's Compensation	180	180	180
1,176	1,326	5,095	3	Unemployment	5,006	5,006	5,006
115,437	123,803	151,645	4	PERS	155,335	155,335	155,335
865	984	1,122	5	Life Insurance	977	977	977
1,464	1,656	378	6	Accident/Disability Insurance	324	324	324
75,363	86,733	126,000	7	Health Insurance	111,600	111,600	111,600
617,459	696,582	835,816		Total Personnel Services	815,204	815,204	815,204
906	2,608	2,400	7050	Supplies	5,400	5,400	5,400
491	622	500	7060	Books	500	500	500
104	300	500	7100	Printing	500	500	500
3	0	100	7115	Postage	100	100	100
0	2,389	0	7150	Marketing	0	0	0
5,314	1,436	8,000	7240	Travel	8,000	8,000	8,000
5,323	2,880	5,000	7250	Training & Continuing Education	5,000	5,000	5,000
360	0	16,000	7350	Dues / Memberships	12,000	12,000	12,000
50	0	2,000	7360	Subscriptions	2,000	2,000	2,000
2,674	1,055	5,000	7400	Contracted Services	5,000	5,000	5,000
4,555	4,800	5,000	7755	Student Tuition Waivers	5,000	5,000	5,000
747	0	2,000	7925	Tools & Equipment < \$5,000	2,000	2,000	2,000
0	408	500	7935	Software < \$5,000	500	500	500
597	0	2,000	7940	Furniture < \$5,000	2,000	2,000	2,000
21,124	16,496	49,000		Total Materials & Services	48,000	48,000	48,000
2,598	490	3,000	8000	Equipment	3,000	3,000	3,000
0	0	200	8040	Software	200	200	200
2,598	490	3,200		Total Capital Outlay	3,200	3,200	3,200
641,181	713,568	888,016		Total Expenditures	866,404	866,404	866,404

The Academic Administration Department budget funds the Vice President of Academic Affairs, two deans, and 3 support staff. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business and Community", and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2004 - Teaching & Learning Center

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
200,588	215,990	218,499	6600	Administrative Salaries	237,074	237,074	237,074
34,790	35,071	36,045	6700	Full Time Support Staff	39,472	39,472	39,472
0	0	6,349	6800	Part Time Support Staff	6,349	6,349	6,349
0	4,431	0	6900	Student Wages	0	0	0
17,560	19,300	19,958	1	FICA	21,641	21,641	21,641
79	103	160	2	Worker's Compensation	160	160	185
776	756	2,609	3	Unemployment	2,829	2,829	2,829
66,122	73,079	69,669	4	PERS	81,111	81,111	81,111
514	511	608	5	Life Insurance	608	608	608
923	920	270	6	Accident/Disability Insurance	270	270	270
57,293	70,034	90,000	7	Health Insurance	93,000	93,000	93,000
378,646	420,195	444,167		Total Personnel Services	482,514	482,514	482,539
260	675	1,500	7050	Supplies	1,500	1,500	1,500
574	344	150	7060	Books	150	150	150
156	112	104	7100	Printing	104	104	104
685	200	200	7150	Marketing	0	0	0
2,517	0	7,000	7240	Travel	7,000	7,000	7,000
3,425	4,629	8,000	7250	Training & Continuing Education	8,000	8,000	8,000
120	50	200	7350	Dues / Memberships	200	200	200
0	7,998	0	7360	Subscriptions	0	0	0
6,490	0	5,000	7400	Contracted Services	5,000	5,000	5,000
3,923	1,605	2,500	7925	Tools & Equipment < \$5,000	2,500	2,500	2,500
2,560	2,784	3,000	7935	Software < \$5,000	3,000	3,000	3,000
1,000	0	500	7940	Furniture < \$5,000	500	500	500
21,710	18,396	28,154		Total Materials & Services	27,954	27,954	27,954
899	0	1,000	8000	Equipment	1,000	1,000	1,000
899	0	1,000		Total Capital Outlay	1,000	1,000	1,000
401,255	438,591	473,321		Total Expenditures	511,468	511,468	511,493

The Center for Teaching and Learning (CTL) budget funds four full-time administrative staff, and one full-time support staff. The CTL is a physical center which assists with design and delivery of distance education at Klamath Community College. The center also promotes mentoring and provides workshops to benefit faculty and students in utilizing software and technology on campus. Support requests are given a high priority, with a 24 to 48-hour turnaround criteria. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community", and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2007 - Testing Center

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	6600	Administrative Salaries	55,335	55,335	55,335
41,434	42,924	42,707	6700	Full Time Support Staff	31,596	31,596	31,596
20,901	25,953	90,000	6800	Part Time Support Staff	126,092	126,092	36,092
4,769	5,248	10,152	1	FICA	16,296	16,296	16,296
37	42	60	2	Worker's Compensation	60	60	60
177	206	1,327	3	Unemployment	2,130	2,130	2,130
14,010	16,578	11,689	4	PERS	36,083	36,083	36,083
0	0	136	5	Life Insurance	136	136	136
0	0	54	6	Accident/Disability Insurance	54	54	54
8,808	10,776	0	7	Health Insurance	51,150	51,150	51,150
90,135	101,728	156,125		Total Personnel Services	318,932	318,932	228,932
282	191	250	7050	Supplies	250	250	250
0	0	200	7250	Training & Continuing Education	200	200	200
0	0	500	7350	Dues / Memberships	500	500	500
0	385	0	7400	Contracted Services	0	0	0
0	0	200	7925	Tools & Equipment < \$5,000	200	200	200
282	576	1,150		Total Materials & Services	1,150	1,150	1,150
7,144	0	10,000	8000	Equipment - Exempt	10,000	10,000	10,000
7,144	0	10,000		Total Capital Outlay	10,000	10,000	10,000
97,561	102,304	167,275		Total Expenditures	330,082	330,082	240,082

The Testing Center budget funds the Testing Center's one full-time administrative staff, and one full-time support staff. Increase in need for part time staff to support expanded evening hours for the testing center and increase remote testing opportunities. Having recently undergone a site and equipment expansion/upgrade, the Testing Center acquired Ramsay Corporation as a new testing client. Ramsay Corporation provides hundreds of up-to-date technical and assessment exams in the construction and trade industry. This new partnership strengthens the Testing Center's ability to meet the needs of the local workforce. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes "Provide Accessible Education and Services", "Provide Quality Education and Services".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2010 - CTE Administration

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
6,406	13,814	13,000	7020	Live-Work Expense	13,000	13,000	13,000
8,913	14,876	6,000	7050	Supplies	6,000	6,000	6,000
1,630	2,586	2,000	7060	Books	2,000	2,000	2,000
0	0	1,000	7061	Multi-media	1,000	1,000	1,000
520	180	1,000	7100	Printing	1,000	1,000	1,000
0	263	535	7115	Postage	535	535	535
1,659	282	5,000	7150	Marketing	0	0	0
2,212	4,911	6,000	7240	Travel	6,000	6,000	6,000
4,714	1,932	5,000	7250	Training & Continuing Education	5,000	5,000	5,000
1,490	836	3,000	7350	Dues / Memberships	3,000	3,000	3,000
1,676	3,097	3,000	7360	Subscriptions	3,000	3,000	3,000
19,182	18,982	21,000	7400	Contracted Services	21,000	21,000	21,000
318	0	1,000	7820	Uniform Rental	1,000	1,000	1,000
389	819	10,000	7850	Repairs	10,000	10,000	10,000
2,169	3,507	3,885	7920	Equipment Lease / Rental	3,885	3,885	3,885
35,053	38,364	38,500	7925	Tools & Equipment < \$5,000	38,500	38,500	38,500
3,532	0	10,470	7935	Software < \$5,000	10,470	10,470	10,470
175	359	4,480	7940	Furniture < \$5,000	4,480	4,480	4,480
90,038	104,808	134,870		Total Materials & Services	129,870	129,870	129,870
278	15,500	25,500	8000	Equipment	25,500	25,500	25,500
278	15,500	25,500		Total Capital Outlay	25,500	25,500	25,500
90,316	120,308	160,370		Total Expenditures	155,370	155,370	155,370

The Career Technical Education Administration budget funds Materials & Services expenditures for Career Technical Associates of Applied Science Degrees and relieves necessity of line-item budgeting at the cost center level. Increases in live work, supplies, and equipment are needed for the auto, diesel, and ERO programs.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2011 - General Education Administration

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
187	364	3,605	7050	Supplies	3,605	3,605	3,605
612	179	3,000	7060	Books	3,000	3,000	3,000
0	0	350	7061	Multi-media	350	350	350
260	180	420	7100	Printing	420	420	420
375	7	525	7115	Postage	525	525	525
0	0	175	7150	Marketing	0	0	0
366	982	7,175	7240	Travel	7,175	7,175	7,175
156	199	630	7250	Training & Continuing Education	630	630	630
50	50	1,821	7350	Dues / Memberships	1,821	1,821	1,821
29	0	490	7360	Subscriptions	490	490	490
1,334	4,552	2,730	7400	Contracted Services	2,730	2,730	2,730
0	0	3,500	7850	Repairs	3,500	3,500	3,500
3,674	501	20,000	7925	Tools & Equipment < \$5,000	20,000	20,000	20,000
400	0	18,000	7940	Furniture < \$5,000	18,000	18,000	18,000
7,443	7,014	62,421		Total Materials & Services	62,246	62,246	62,246
7,443	7,014	62,421		Total Expenditures	62,246	62,246	62,246

The General Education Administration budget funds Materials & Services expenditures for General Education discipline and relieves necessity of line-item budgeting at the cost center level. This cost center supports the Strategic Plan Initiatives of Excellence, and the Core Themes “Provide Accessible Education and Services”, “Provide Quality Education and Services”, “Meets the Needs of the Student, Business, and Community”, and “Support Student Success”.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2012 - Accelerated Learning

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	6600	Administrative Salaries	58,538	58,538	58,538
0	0	0	6700	Full Time Support Staff	54,250	54,250	54,250
0	0	0	1	FICA	8,628	8,628	8,628
0	0	0	2	Worker's Compensation	46	46	46
0	0	0	3	Unemployment	1,128	1,128	1,128
0	0	0	4	PERS	33,081	33,081	33,081
0	0	0	5	Life Insurance	238	238	238
0	0	0	6	Accident/Disability Insurance	108	108	108
0	0	0	7	Health Insurance	37,200	37,200	37,200
0	0	0		Total Personnel Services	193,217	193,217	193,217
0	0	0	7050	Supplies	8,500	8,500	8,500
0	0	0	7240	Travel	5,000	5,000	5,000
0	0	0		Total Materials & Services	13,500	13,500	13,500
0	0	0		Total Expenditures	206,717	206,717	206,717

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3001 - Management of Student Services

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
18,483	112,634	113,100	6600	Administrative Salaries	136,526	136,526	136,526
77,476	78,326	80,308	6700	Full Time Support Staff	161,170	161,170	161,170
16,995	2,494	55,000	6800	Part Time Support Staff	55,000	55,000	55,000
0	7,527	0	6900	Student Wages	0	0	0
8,336	15,064	19,003	1	FICA	26,981	26,981	26,981
62	78	80	2	Worker's Compensation	80	80	80
238	589	2,475	3	Unemployment	3,518	3,518	3,518
25,324	52,946	64,714	4	PERS	95,830	95,830	95,830
256	366	404	5	Life Insurance	404	404	404
541	654	162	6	Accident/Disability Insurance	162	162	162
44,687	51,012	54,000	7	Health Insurance	74,400	74,400	74,400
192,400	321,689	389,246		Total Personnel Services	554,071	554,071	554,071
1,535	270	1,000	7050	Supplies	1,000	1,000	1,000
350	0	500	7060	Books	500	500	500
7,298	700	600	7100	Printing	600	600	600
2,750	0	0	7150	Marketing	0	0	0
1,183	0	3,500	7240	Travel	3,500	3,500	3,500
3,676	282	8,000	7250	Training & Continuing Education	8,000	8,000	8,000
150	21	500	7350	Dues / Memberships	500	500	500
18,514	9,292	20,000	7400	Contracted Services	26,000	26,000	26,000
8,741	10,841	17,000	7449	Commencement	17,000	17,000	17,000
0	450	0	7646	Prizes and Awards	0	0	0
1,267	1,249	0	7925	Tools & Equipment < \$5,000	0	0	0
508	0	500	7940	Furniture < \$5,000	500	500	500
45,971	23,105	51,600		Total Materials & Services	57,600	57,600	57,600
2,252	0	0	8000	Equipment	0	0	0
2,252	0	0		Total Capital Outlay	0	0	0
240,623	344,794	440,846		Total Expenditures	611,671	611,671	611,671

The Management of Student Services budget funds salaries for the Vice President of Student Affairs, the Administrative Assistant to the Division, and two full-time staff. This cost center supports the Strategic Plan Initiatives of Planning and Excellence and the Core Theme "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3002 - Advising

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
52,183	59,149	60,762	6600	Administrative Salaries	68,097	68,097	68,097
101,324	105,218	169,134	6700	Full Time Support Staff	189,700	189,700	189,700
99	0	0	6800	Part Time Support Staff	0	0	0
0	0	40,000	6900	Student Wages	40,000	40,000	40,000
11,666	12,471	20,647	1	FICA	22,781	22,781	22,781
70	76	150	2	Worker's Compensation	150	150	150
451	491	2,699	3	Unemployment	2,978	2,978	2,978
42,055	39,146	62,922	4	PERS	75,612	75,612	75,612
339	323	544	5	Life Insurance	544	544	544
781	648	270	6	Accident/Disability Insurance	270	270	270
50,026	56,725	90,000	7	Health Insurance	93,000	93,000	93,000
258,994	274,247	447,128		Total Personnel Services	493,132	493,132	493,132
369	1,104	3,000	7050	Supplies	3,000	3,000	3,000
0	0	500	7060	Books	500	500	500
104	112	0	7100	Printing	0	0	0
523	277	10,000	7250	Training & Continuing Education	10,000	10,000	10,000
0	0	500	7350	Dues / Memberships	500	500	500
2,474	3,299	3,500	7935	Software < \$5,000	3,500	3,500	3,500
3,470	4,791	17,500		Total Materials & Services	17,500	17,500	17,500
0	0	0	8000	Equipment	6,000	6,000	6,000
815	0	0	8040	Software	0	0	0
815	0	0		Total Capital Outlay	6,000	6,000	6,000
263,279	279,038	464,628		Total Expenditures	516,632	516,632	516,632

The Student Advising budget funds salaries for the Director for Student Success and three Student Success Advisors and one Student Success Associate. This department is essential to the success of students. Their basic role is to meet with students to complete onboarding and registration, improve retention and completion (especially with first-year students), and assist with Dual Credit and Credit Recovery student registration. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Theme "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3003 - Disabled Student Services

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	15,000	6800	Part Time Support Staff	15,000	15,000	15,000
1,707	973	0	6900	Student Wages	0	0	0
114	74	1,148	1	FICA	1,148	1,148	1,148
2	1	0	2	Worker's Compensation	0	0	0
4	3	150	3	Unemployment	150	150	150
1,828	1,052	16,298		Total Personnel Services	16,298	16,298	16,298
0	316	500	7050	Supplies	500	500	500
1,194	775	3,000	7250	Training & Continuing Education	3,000	3,000	3,000
0	0	5,000	7400	Contracted Services	5,000	5,000	5,000
0	0	1,500	7925	Tools & Equipment < \$5,000	1,500	1,500	1,500
1,194	1,091	10,000		Total Materials & Services	10,000	10,000	10,000
3,021	2,143	26,298		Total Expenditures	26,298	26,298	26,298

The Disabled Student Services Department budget funds temporary staff to support students with disabilities in need of academic support services. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Theme "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3004 - Outreach

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
39,446	35,232	43,106	6600	Administrative Salaries	45,639	45,639	45,639
0	0	0	6700	Full Time Support Staff	25,000	25,000	25,000
4,248	13,686	13,467	6800	Part Time Support Staff	13,467	13,467	13,467
3,430	1,029	0	6900	Student Wages	0	0	0
3,617	3,815	4,328	1	FICA	6,434	6,434	6,434
26	24	45	2	Worker's Compensation	45	45	45
168	150	557	3	Unemployment	832	832	832
11,377	10,846	11,798	4	PERS	20,718	20,718	20,718
104	104	108	5	Life Insurance	108	108	108
194	194	54	6	Accident/Disability Insurance	54	54	54
16,351	17,239	18,000	7	Health Insurance	18,600	18,600	18,600
78,962	82,318	91,462		Total Personnel Services	130,897	130,897	130,897
1,278	635	1,500	7050	Supplies	1,500	1,500	1,500
0	60	0	7100	Printing	0	0	0
10,811	6,143	10,000	7150	Marketing	0	0	0
3,987	953	7,000	7240	Travel	7,000	7,000	7,000
2,412	119	2,500	7250	Training & Continuing Education	2,500	2,500	2,500
175	500	500	7350	Dues / Memberships	500	500	500
380	31	2,000	7400	Contracted Services	92,000	92,000	92,000
19,042	8,441	23,500		Total Materials & Services	103,500	103,500	103,500
98,004	90,759	114,962		Total Expenditures	234,397	234,397	234,397

The Outreach Department budget funds salaries for one full-time administrative staff and one part-time staff. The department's purpose is to increase student enrollment through strategic recruitment, outreach, and information. The department focuses on the recruitment of Oregon Promise students. The department also recruits students for all programs, workforce training, community education and K-CET as well. This cost center supports the Strategic Plan Initiative of Access and the Core Theme "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3005 - External Programs

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
74,119	71,482	86,970	6600	Administrative Salaries	113,925	113,925	113,925
88,621	44,871	45,462	6700	Full Time Support Staff	49,327	49,327	49,327
12,498	9,010	10,131	1	FICA	12,489	12,489	12,489
59	35	32	2	Worker's Compensation	32	32	32
463	350	1,324	3	Unemployment	1,633	1,633	1,633
47,214	36,625	39,016	4	PERS	49,702	49,702	49,702
317	239	129	5	Life Insurance	129	129	129
406	409	57	6	Accident/Disability Insurance	57	57	57
30,361	16,493	19,281	7	Health Insurance	37,200	37,200	37,200
254,058	179,512	202,403		Total Personnel Services	264,493	264,493	264,493
645	1,240	300	7050	Supplies	300	300	300
187	44	0	7060	Books	0	0	0
52	240	500	7100	Printing	500	500	500
3,439	574	2,000	7240	Travel	2,000	2,000	2,000
582	1,412	2,500	7250	Training & Continuing Education	2,500	2,500	2,500
32	557	1,000	7400	Contracted Services	7,500	7,500	7,500
4,937	4,067	6,300		Total Materials & Services	12,800	12,800	12,800
2,252	0	2,500	8000	Equipment	2,500	2,500	2,500
2,252	0	2,500		Total Capital Outlay	2,500	2,500	2,500
261,247	183,579	211,203		Total Expenditures	279,793	279,793	279,793

The External Programs Department budget funds the Executive Director of External Programs and one full-time support staff salary. External Programs is made up of a variety of departments that contribute to the strategic initiatives at KCC: K-CET, Workforce Development, Grants Resources, WIOA, SNAP 50/50, TANF Jobs, STEPS, Career Pathways and the KCC Foundation. This cost center supports the Strategic Plan Initiatives of Access, Community, and Excellence, and Core Themes "Meets the needs of Student, Business, and Community", and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3006 - Registrar

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
74,346	104,505	106,595	6600	Administrative Salaries	117,827	117,827	117,827
22,224	0	0	6700	Full Time Support Staff	0	0	0
7,073	8,056	8,155	1	FICA	9,014	9,014	9,014
43	40	53	2	Worker's Compensation	53	53	53
210	315	1,066	3	Unemployment	1,178	1,178	1,178
24,803	28,603	29,175	4	PERS	34,559	34,559	34,559
245	258	235	5	Life Insurance	235	235	235
435	456	108	6	Accident/Disability Insurance	108	108	108
22,406	19,670	36,000	7	Health Insurance	37,200	37,200	37,200
151,785	161,903	181,386		Total Personnel Services	200,174	200,174	200,174
636	397	800	7050	Supplies	800	800	800
2,897	3,755	3,885	7100	Printing	3,885	3,885	3,885
0	0	3,000	7240	Travel	3,000	3,000	3,000
0	99	3,500	7250	Training & Continuing Education	3,500	3,500	3,500
612	624	1,000	7350	Dues / Memberships	1,000	1,000	1,000
3,385	3,064	3,500	7360	Subscriptions	3,500	3,500	3,500
7,530	7,938	15,685		Total Materials & Services	15,685	15,685	15,685
159,314	169,841	197,071		Total Expenditures	215,859	215,859	215,859

The Registrar's budget funds salaries for two full-time Administrative Staff, with a small budget for materials and services. The Registrar is responsible for maintaining the integrity of transcripts, academic policies, and student records to ensure each student's successful progression toward certificate and degree-goal attainment. This cost center supports the Strategic Plan Initiatives of Prosperity and Excellence, and the Core Theme "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3007 - Veterans Affairs

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
58,895	60,073	61,274	6600	Administrative Salaries	66,483	66,483	66,483
47,795	48,751	49,726	6700	Full Time Support Staff	53,953	53,953	53,953
8,159	8,339	8,492	1	FICA	9,213	9,213	9,213
43	41	60	2	Worker's Compensation	60	60	60
256	325	1,110	3	Unemployment	1,204	1,204	1,204
29,201	29,785	30,381	4	PERS	35,323	35,323	35,323
237	237	265	5	Life Insurance	265	265	265
428	428	108	6	Accident/Disability Insurance	108	108	108
20,194	20,790	36,000	7	Health Insurance	37,200	37,200	37,200
165,208	168,769	187,416		Total Personnel Services	203,810	203,810	203,810
362	478	500	7050	Supplies	500	500	500
52	0	70	7100	Printing	70	70	70
2,695	0	7,000	7240	Travel	7,000	7,000	7,000
3,110	478	7,570		Total Materials & Services	7,570	7,570	7,570
168,318	169,247	194,986		Total Expenditures	211,380	211,380	211,380

The Veterans Affairs Department budget provides funding for one full-time Administrative staff and one full-time support staff. Klamath Community College has been selected as a Military Friendly school for seven consecutive years. This cost center supports the Strategic Plan Initiatives of Prosperity, Access, and Community, and the Core Theme, "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3008 - Title IX

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
47,962	0	0	6600	Administrative Salaries	0	0	0
3,637	0	0	1	FICA	0	0	0
17	0	0	2	Worker's Compensation	0	0	0
174	0	0	3	Unemployment	0	0	0
13,093	0	0	4	PERS	0	0	0
118	0	0	5	Life Insurance	0	0	0
200	0	0	6	Accident/Disability Insurance	0	0	0
12,500	0	0	7	Health Insurance	0	0	0
77,700	0	0		Total Personnel Services	0	0	0
268	0	750	7050	Supplies	750	750	750
0	1,480	750	7100	Printing	750	750	750
872	0	5,500	7240	Travel	5,500	5,500	5,500
8,928	595	6,000	7250	Training & Continuing Education	6,000	6,000	6,000
110	74	250	7350	Dues / Memberships	250	250	250
17,766	16,870	12,500	7400	Contracted Services	12,500	12,500	12,500
0	100	100	7925	Tools & Equipment < \$5,000	100	100	100
27,943	19,119	25,850		Total Materials & Services	25,850	25,850	25,850
105,643	19,119	25,850		Total Expenditures	25,850	25,850	25,850

Klamath Community College's intent is to comply with federal regulations regarding Title IX, and enable students to access the services of confidential mental health professionals. This cost center supports the Strategic Plan Initiatives of Access, Planning, and Community, and Core Theme "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3020 - Student Life

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
24,685	16,000	20,400	6600	Administrative Services	22,135	22,135	22,135
34,774	6,977	0	6700	Full Time Support Staff	0	0	0
5,500	16,434	20,000	6900	Student Wages	20,000	20,000	20,000
4,990	3,007	3,091	1	FICA	3,223	3,223	3,223
35	28	30	2	Worker's Compensation	30	30	30
169	118	404	3	Unemployment	421	421	421
14,510	3,283	5,583	4	PERS	6,492	6,492	6,492
159	62	115	5	Life Insurance	115	115	115
358	173	54	6	Accident/Disability Insurance	54	54	54
12,066	8,712	9,000	7	Health Insurance	9,300	9,300	9,300
97,247	54,794	58,677		Total Personnel Services	61,771	61,771	61,771
11,045	3,166	8,270	7050	Supplies	8,270	8,270	8,270
0	60	300	7100	Printing	300	300	300
0	0	1,230	7240	Travel	1,230	1,230	1,230
169	0	1,270	7250	Training & Continuing Education	1,270	1,270	1,270
0	387	0	7301	Student Support - Non-Educational	0	0	0
0	123	1,700	7350	Dues / Memberships	1,700	1,700	1,700
0	146	0	7360	Subscriptions	0	0	0
701	1,770	7,000	7400	Contracted Services	7,000	7,000	7,000
0	1,770	0	7646	Prizes and Awards	0	0	0
242	0	0	7920	Equipment Lease / Rental	0	0	0
0	359	0	7940	Furniture < \$5,000	0	0	0
12,157	7,782	19,770		Total Materials & Services	19,770	19,770	19,770
109,404	62,576	78,447		Total Expenditures	81,541	81,541	81,541

The Student Life budget funds half of the wages for one full-time Student Life Coordinator, the other half is covered by ASKCC. This department improves student success by connecting and engaging students in their initial year at Klamath Community College. It also develops and manages on campus activities and events which enhance the students sense of membership in the campus community. The Core Theme Student Success is supported in this department. Strategic Initiatives of Improved Access and Reputation for Excellence are a focus for this area.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3021 - First Year Experience

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,743	32,035	42,698	6600	Administrative Salaries	46,328	46,328	46,328
0	3,488	0	6700	Full Time Support Staff	0	0	0
133	2,728	3,266	1	FICA	3,544	3,544	3,544
1	17	30	2	Worker's Compensation	30	30	30
10	107	427	3	Unemployment	463	463	463
2,631	9,723	11,686	4	PERS	13,588	13,588	13,588
4	90	115	5	Life Insurance	115	115	115
2	166	54	6	Accident/Disability Insurance	54	54	54
541	7,321	18,000	7	Health Insurance	18,600	18,600	18,600
5,066	55,673	76,276		Total Personnel Services	82,722	82,722	82,722
4,918	4,892	7,125	7050	Supplies	7,125	7,125	7,125
0	0	200	7060	Books	200	200	200
52	0	75	7100	Printing	75	75	75
0	0	1,000	7240	Travel	1,000	1,000	1,000
615	0	1,500	7250	Training & Continuing Education	1,500	1,500	1,500
0	387	0	7301	Student Support - Non-Educational	0	0	0
0	146	500	7360	Subscriptions	500	500	500
1,362	3,446	5,000	7400	Contracted Services	5,000	5,000	5,000
0	130	0	7646	Prizes and Awards	0	0	0
0	0	1,000	7925	Tools & Equipment < \$5,000	1,000	1,000	1,000
275	0	0	7935	Software < \$5,000	0	0	0
7,222	9,001	16,400		Total Materials & Services	16,400	16,400	16,400
12,288	64,674	92,676		Total Expenditures	99,122	99,122	99,122

The First Year Experience budget provides funding for one full-time Administrative Staff. This First Year Experience Coordinator's primary purpose is to increase student participation in activities that promote personal, professional, and leadership development through on campus activities and events. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Theme "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3050 - Marketing

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
53,122	47,743	152,357	6600	Administrative Salaries	214,133	214,133	214,133
0	0	46,670	6700	Full Time Support Staff	0	0	0
4,080	3,598	15,226	1	FICA	16,381	16,381	16,381
25	19	120	2	Worker's Compensation	90	90	90
206	141	1,990	3	Unemployment	2,141	2,141	2,141
14,543	9,115	54,475	4	PERS	62,805	62,805	62,805
126	109	534	5	Life Insurance	402	402	402
233	201	216	6	Accident/Disability Insurance	162	162	162
16,239	12,319	72,000	7	Health Insurance	74,400	74,400	74,400
88,575	73,245	343,588		Total Personnel Services	370,515	370,515	370,515
558	4,112	500	7050	Supplies	500	500	500
0	99	0	7061	Multi-media	0	0	0
63,820	54,100	70,000	7100	Printing	70,000	70,000	70,000
4,499	5,615	4,554	7110	Catalog	4,554	4,554	4,554
757	1,968	500	7150	Marketing	59,275	59,275	59,275
0	4,205	0	7151	Marketing - Military	0	0	0
41,446	31,154	45,000	7160	Promotional Items	45,000	45,000	45,000
22,978	27,116	28,000	7170	Cont. Serv. - Radio	28,000	28,000	28,000
5,113	9,900	10,000	7172	Cont. Serv.- Television	10,000	10,000	10,000
20,090	3,871	17,000	7173	Cont. Serv. - Newspaper	17,000	17,000	17,000
37,502	42,156	30,000	7174	Cont. Serv. - Other Media	30,000	30,000	30,000
502	204	6,000	7240	Travel	6,000	6,000	6,000
100	89	450	7350	Dues / Memberships	450	450	450
0	90	0	7360	Subscriptions	0	0	0
13,921	25,528	15,000	7400	Contracted Services	15,000	15,000	15,000
1,310	508	3,000	7925	Tools & Equipment < \$5,000	3,000	3,000	3,000
150	0	0	7935	Software < \$5,000	0	0	0
212,746	210,716	230,004		Total Materials & Services	288,779	288,779	288,779
301,322	283,961	573,592		Total Expenditures	659,294	659,294	659,294

The Marketing and Communications budget provides funding for one full-time director of Communications, one full-time marketing manager, one full-time videographer, and one full-time webmaster. The director of Communications is responsible for general management of department, media relations, press releases, board and administrative representation, content generation and editing, and maintaining branding and style consistency. The marketing manager manages outside contract work, develops creatives for marketing efforts, manages marketing budget, manages social media, and orders merchandise. The webmaster creates content for and manages the website, develops creatives for marketing efforts, assists in management of MyKCC, conducts Jenzabar updates, and analyzes web traffic and back-end web data. This cost center supports the five Strategic Plan initiatives of access, prosperity, excellence, community, and planning, as well as these core themes: "support student success," "accessible education and service," and "meets needs of the student, business, and community." Department activities are aimed at producing multi-faceted branding and marketing efforts, including advertising campaigns, to promote public interest and

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

4001 - Financial Aid - General Fund

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
55,619	54,374	54,543	6600	Administrative Salaries	61,350	61,350	61,350
118,065	89,576	166,953	6700	Full Time Support Staff	196,148	196,148	196,148
12,761	10,276	16,944	1	FICA	19,699	19,699	19,699
77	61	150	2	Worker's Compensation	150	150	150
474	407	2,215	3	Unemployment	2,575	2,575	2,575
45,697	39,408	60,622	4	PERS	75,524	75,524	75,524
316	267	583	5	Life Insurance	583	583	583
627	531	270	6	Accident/Disability Insurance	270	270	270
52,732	46,887	90,000	7	Health Insurance	93,000	93,000	93,000
286,369	241,787	392,281		Total Personnel Services	449,299	449,299	449,299
1,096	1,049	800	7050	Supplies	800	800	800
312	120	250	7100	Printing	250	250	250
880	0	2,000	7240	Travel	4,500	4,500	4,500
4,654	450	10,000	7250	Training & Continuing Education	10,000	10,000	10,000
1,061	1,023	1,500	7350	Dues / Memberships	1,500	1,500	1,500
18,906	15,213	22,000	7400	Contracted Services	22,000	22,000	22,000
5,944	4,832	5,000	7757	Senior Discounts	6,000	6,000	6,000
0	1,144	0	7940	Furniture < \$5,000	0	0	0
32,852	23,830	41,550		Total Materials & Services	45,050	45,050	45,050
319,222	265,617	433,831		Total Expenditures	494,349	494,349	494,349

The Financial Aid-General Fund Budget funds one full-time Administrative Salary and three full-time Support Staff. These are the Financial Aid Office's Financial Aid Director, and three full-time Financial Aid Advisors. The Financial Aid Office is responsible for the timely and accurate dispensing of Financial Aid to qualifying Klamath Community College students. This cost center supports the Strategic Plan Initiatives of Excellence and Access and the Core Theme "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5001 - Business Office

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
148,585	136,560	81,151	6600	Administrative Salaries	258,505	258,505	258,505
190,843	194,775	296,936	6700	Full Time Support Staff	171,043	171,043	171,043
1,117	0	0	6800	Part Time Support Staff	0	0	0
77	0	0	6900	Student Wages	0	0	0
25,615	24,807	28,924	1	FICA	32,860	32,860	32,860
151	139	240	2	Worker's Compensation	240	240	240
1,113	971	3,781	3	Unemployment	4,295	4,295	4,295
78,255	90,647	103,483	4	PERS	125,987	125,987	125,987
807	798	902	5	Life Insurance	902	902	902
1,497	1,455	432	6	Accident/Disability Insurance	432	432	432
102,591	104,963	144,000	7	Health Insurance	148,800	148,800	148,800
550,650	555,116	659,849		Total Personnel Services	743,065	743,065	743,065
2,127	430	0	7050	Supplies	0	0	0
208	0	0	7100	Printing	0	0	0
2,457	529	4,000	7240	Travel	4,000	4,000	4,000
748	952	5,000	7250	Training & Continuing Education	5,000	5,000	5,000
205	95	150	7350	Dues / Memberships	150	150	150
40,274	43,993	56,000	7400	Contracted Services	56,000	56,000	56,000
907	80	500	7925	Tools & Equipment < \$5,000	500	500	500
1,247	0	500	7940	Furniture < \$5,000	500	500	500
48,172	46,079	66,150		Total Materials & Services	66,150	66,150	66,150
598,822	601,195	725,999		Total Expenditures	809,215	809,215	809,215

The Business Office Budget provides funding for four Administrative Staff salaries and four full-time support staff. These positions are Director of Business Services and Controller, Accountant for General Ledger, Grants Accountant, and four full-time support staff: Payroll Specialist, Purchasing Specialist, Accounts Payable and Cashier. The Business Office is responsible for the stewardship of financial resources entrusted to Klamath Community College and supports the college's ability to offer quality services. The Business Office works with College Departments to ensure compliance with State and Federal financial regulations. This cost center supports the Strategic Plan Initiative of Excellence, and the Core Theme, "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5002 - Administrative Services

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
210,413	118,200	120,546	6600	Administrative Salaries	131,100	131,100	131,100
47,819	37,626	38,354	6700	Full Time Support Staff	44,301	44,301	44,301
19,037	11,468	12,156	1	FICA	13,418	13,418	13,418
63	38	80	2	Worker's Compensation	50	50	50
735	449	1,571	3	Unemployment	1,736	1,736	1,736
56,767	42,650	43,490	4	PERS	51,445	51,445	51,445
697	395	479	5	Life Insurance	328	328	328
1,054	641	162	6	Accident/Disability Insurance	108	108	108
53,493	34,294	36,000	7	Health Insurance	37,200	37,200	37,200
390,079	245,761	252,837		Total Personnel Services	279,686	279,686	279,686
281	198	200	7050	Supplies	200	200	200
0	0	200	7060	Books	200	200	200
104	1,380	200	7100	Printing	200	200	200
2,198	31	6,000	7240	Travel	6,000	6,000	6,000
741	0	4,000	7250	Training & Continuing Education	4,000	4,000	4,000
257	260	500	7350	Dues / Memberships	500	500	500
1,566	2,773	1,000	7400	Contracted Services	1,000	1,000	1,000
0	496	600	7925	Tools & Equipment < \$5,000	600	600	600
5,147	5,138	12,700		Total Materials & Services	12,700	12,700	12,700
1,754	0	0	8000	Equipment	0	0	0
1,754	0	0		Total Capital Outlay	0	0	0
396,980	250,898	265,537		Total Expenditures	292,386	292,386	292,386

The Administrative Services Department budget provides funding for one Administrative Salary position and one full-time support staff. The Vice President of Administrative Services is responsible for oversight of Klamath Community College's Fiscal and Plant operations. The full-time support staff provides administrative support in all areas related to these responsibilities and other duties as necessary. This cost center supports the Strategic Plan Initiatives of Excellence and Planning and the Core Theme, "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5005 - Human Resources

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	6,435	0	6000	Taxable Reimbursement Expenses	0	0	0
158,318	177,216	123,300	6600	Administrative Salaries	199,347	199,347	199,347
1,462	0	60,027	6700	Full Time Support Staff	37,975	37,975	37,975
220	1,600	20,000	6800	Part Time Support Staff	20,000	20,000	20,000
12,047	14,008	15,555	1	FICA	19,685	19,685	19,685
43	42	60	2	Worker's Compensation	90	90	90
411	548	2,024	3	Unemployment	2,564	2,564	2,564
36,929	15,856	50,176	4	PERS	69,606	69,606	69,606
336	381	398	5	Life Insurance	497	497	497
563	611	54	6	Accident/Disability Insurance	54	54	54
31,933	27,443	36,000	7	Health Insurance	55,800	55,800	55,800
242,262	244,142	307,594		Total Personnel Services	405,618	405,618	405,618
1,043	217	1,200	7050	Supplies	4,000	4,000	4,000
16	19	150	7060	Books	150	150	150
156	240	150	7100	Printing	150	150	150
3,773	9,708	8,000	7150	Marketing	0	0	0
1,809	-88	5,000	7240	Travel	5,000	5,000	5,000
10,313	0	12,000	7242	Employee Relocation	12,000	12,000	12,000
4,387	6,567	7,000	7243	Interview Travel Reimbursement	7,000	7,000	7,000
3,077	1,019	5,000	7250	Training & Continuing Education	6,000	6,000	6,000
2,856	128	1,500	7350	Dues / Memberships	1,500	1,500	1,500
11,898	6,292	12,000	7360	Subscriptions	12,000	12,000	12,000
4,617	8,600	15,000	7400	Contracted Services	27,000	27,000	27,000
0	0	0	7925	Tools & Equipment < \$5,000	2,000	2,000	2,000
0	359	0	7940	Furniture < \$5,000	0	0	0
43,946	33,060	67,000		Total Materials & Services	76,800	76,800	76,800
255	0	500	8000	Equipment	500	500	500
255	0	500		Total Capital Outlay	500	500	500
286,462	277,202	375,094		Total Expenditures	482,918	482,918	482,918

The Human Resources Department budget provides funding for two full-time Administrative Salaries, and one full-time Support Staff. The Executive Director of Human Resources and Legal Counsel, and Human Resources Manager are responsible for carrying out all Legal and Human Resource responsibilities for Klamath Community College. This cost center supports the Strategic Plan Initiatives of Prosperity, Access, and Excellence and the Core Theme "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5006 - Lake County - Out of District

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
44,036	0	0	6600	Administrative Salaries - LV	0	0	0
26,537	0	10,005	6800	Part-Time Support Staff - LV	10,856	10,856	10,856
5,416	0	765	1	FICA	830	830	830
45	0	20	2	Worker's Compensation	30	30	30
245	0	100	3	Unemployment	109	109	109
18,509	0	2,738	4	PERS	3,184	3,184	3,184
109	37	0	5	Life Insurance	0	0	0
190	32	0	6	Accident/Disability Insurance	0	0	0
21,285	4,724	13,050	7	Health Insurance	0	0	0
116,371	4,792	26,678		Total Personnel Services	15,009	15,009	15,009
1,252	130	0	7050	Supplies - LV	0	0	0
2,395	37	0	7150	Marketing - LV	0	0	0
2,702	0	2,000	7240	Travel - LV	2,000	2,000	2,000
503	0	0	7250	Training & Continuing Education	0	0	0
0	0	2,000	7400	Contracted Services - LV	21,495	21,495	21,495
165	0	0	7925	Tools & Equipment < \$5,000 - LV	0	0	0
7,017	167	4,000		Total Materials & Services	23,495	23,495	23,495
1,835	0	0	8000	Equipment - LV	0	0	0
1,835	0	0		Total Capital Outlay	0	0	0
125,223	4,959	30,678		Total Expenditures	38,504	38,504	38,504

The Lake County-Out of District budget provides funding for one part-time Support Staff. The Administrator and support staff are responsible for supporting Academic Affairs, Student Services, Student Life and Marketing/Outreach activities at the college's Lake County Campus. This cost center supports the Strategic Plan Initiatives of Access and Excellent and the Core Themes, "Support Student Success" and "Meets the Needs of the Student, Business, and Community".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5009 - District

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	30,000	6600	Administrative Salaries	200,000	200,000	200,000
29,703	0	0	6700	Full Time Support Staff	0	0	0
0	740	59,013	6800	Part Time Support Staff	0	0	0
0	137	4,514	1	FICA	0	0	0
0	0	0	2	Worker's Compensation	0	0	0
0	2	590	3	Unemployment	0	0	0
0	248	0	4	PERS	0	0	0
29,703	1,126	94,118		Total Personnel Services	200,000	200,000	200,000
51,569	67,445	76,000	7050	Supplies	76,000	76,000	76,000
1,100	1,100	1,000	7100	Printing	1,000	1,000	1,000
0	1,239	0	7173	Cont. Serv. - Newspaper	0	0	0
86	0	0	7240	Travel	0	0	0
279	0	0	7250	Training & Continuing Education	0	0	0
900	11,019	1,000	7350	Dues / Memberships	1,000	1,000	1,000
11,619	17,951	60,000	7400	Contracted Services	60,000	60,000	60,000
2,223	29,274	100,000	7500	Legal	150,000	150,000	150,000
467	3,278	5,000	7530	Worker's Comp. Claims < \$1,500	5,000	5,000	5,000
44,685	44,435	47,000	7550	Audit	47,000	47,000	47,000
149,578	175,446	230,000	7575	Liability Insurance	230,000	230,000	230,000
18,546	12,632	15,000	7590	Accreditation	15,000	15,000	15,000
43,767	46,351	47,000	7630	Bank Charges	47,000	47,000	47,000
250	0	3,000	7640	Fines and Penalties	3,000	3,000	3,000
1,188	4,988	2,000	7645	Other Fees & Services	2,000	2,000	2,000
67,439	48,724	70,000	7750	Emp. Tuition Waivers - Credit	70,000	70,000	70,000
2,046	288	5,000	7751	Emp. Tuition Waivers - Non-Credit	5,000	5,000	5,000
0	1,033	0	7755	Student Tuition Waivers - Credit	0	0	0
600	0	0	7850	Repairs	0	0	0
82,143	-66,781	100,000	7900	Allowance for Doubtful Accounts	100,000	100,000	100,000
272	666	16,251	7920	Equipment Lease / Rental	16,251	16,251	16,251
-149	2,757	1,000	7925	Tools & Equipment < \$5,000	1,000	1,000	1,000
478,608	401,843	779,251		Total Materials & Services	829,251	829,251	829,251
14,529	20,194	0	8000	Equipment	0	0	0
0	403,200	135,550	8200	Land Purchase	135,550	135,550	135,550
14,529	423,394	135,550		Total Capital Outlay	135,550	135,550	135,550
522,840	826,363	1,008,919		Total Expenditures	1,164,801	1,164,801	1,164,801

The District budget provides funding for operational costs incurred on behalf of the College that cannot be allocated to any one particular department. This cost center supports the Strategic Plan Initiatives of Excellence, Access, and Planning and Core Theme "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5010 - Information Services

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
354,386	334,975	355,811	6600	Administrative Salaries	392,306	392,306	392,306
118,069	118,798	120,044	6700	Full Time Support Staff	130,250	130,250	130,250
35,006	33,809	36,403	1	FICA	39,976	39,976	39,976
170	150	240	2	Worker's Compensation	240	240	240
1,550	1,325	4,723	3	Unemployment	5,190	5,190	5,190
132,841	120,337	136,505	4	PERS	157,502	157,502	157,502
1,114	1,084	1,109	5	Life Insurance	1,109	1,109	1,109
1,919	1,876	432	6	Accident/Disability Insurance	432	432	432
117,399	119,066	144,000	7	Health Insurance	148,800	148,800	148,800
762,454	731,419	799,266		Total Personnel Services	875,804	875,804	875,804
1,564	324	3,640	7050	Supplies	3,640	3,640	3,640
52	60	0	7100	Printing	0	0	0
0	207	0	7240	Travel - LV	0	0	0
1,255	71	4,500	7240	Travel	6,500	6,500	6,500
1,466	5,719	11,000	7250	Training & Continuing Education	17,000	17,000	17,000
300	300	300	7350	Dues / Memberships	300	300	300
2,418	4,320	0	7360	Subscriptions	0	0	0
930	930	0	7400	Contracted Services - LV	0	0	0
208,351	256,855	281,866	7400	Contracted Services	386,616	386,616	386,616
0	277	0	7925	Tools & Equipment < \$5,000	0	0	0
216,335	269,063	301,306		Total Materials & Services	414,056	414,056	414,056
100,866	57,518	122,820	8000	Equipment	164,860	164,860	164,860
12,916	0	15,750	8040	Software	15,750	15,750	15,750
113,782	57,518	138,570		Total Capital Outlay	180,610	180,610	180,610
1,092,572	1,058,000	1,239,142		Total Expenditures	1,470,470	1,470,470	1,470,470

The Information Services Budget provides funding for five administrative salaries and three full-time support staff. The Director of Information Services, the other 4 Administrative staff and 3 full-time support staff are responsible for establishing and supporting Klamath Community College's technological environment (software and electronic equipment). This budget provides funding for the computer info structure, employee use computers, printers, copiers, servers. The College's Student Information System, financial aid software, and student Learning Management system are funded from this budget. This cost center supports the Strategic Plan Initiatives of Access, Excellence.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5011 - Grant Management

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
60,690	63,078	101,647	6600	Administrative Salaries	73,935	73,935	73,935
0	0	0	6700	Full Time Support Staff	41,779	41,779	41,779
9,438	37,750	0	6800	Part Time Support Staff	0	0	0
4,994	7,031	7,776	1	FICA	8,852	8,852	8,852
27	34	60	2	Worker's Compensation	60	60	60
149	275	1,016	3	Unemployment	1,157	1,157	1,157
15,231	23,519	27,821	4	PERS	33,939	33,939	33,939
180	254	220	5	Life Insurance	220	220	220
311	451	108	6	Accident/Disability Insurance	108	108	108
20,900	34,600	36,000	7	Health Insurance	37,200	37,200	37,200
111,920	166,992	174,648		Total Personnel Services	197,250	197,250	197,250
0	0	200	7050	Supplies	200	200	200
52	0	0	7100	Printing	0	0	0
1,033	0	4,000	7240	Travel	4,000	4,000	4,000
2,795	1,310	2,000	7250	Training & Continuing Education	2,000	2,000	2,000
0	0	220	7350	Dues / Memberships	220	220	220
7,866	0	250	7360	Subscriptions	250	250	250
30,945	36,485	10,000	7400	Contracted Services	10,000	10,000	10,000
0	0	3,000	7925	Tools & Equipment < \$5,000	3,000	3,000	3,000
42,692	37,795	19,670		Total Materials & Services	19,670	19,670	19,670
154,612	204,787	194,318		Total Expenditures	216,920	216,920	216,920

The Grant Management budget provides funding for one Administrative Salary and one full-time support staff. The Grant Manager and Grants Assistant are responsible for researching, targeting, applying and implementing Grants to assist in funding Klamath Community College's goals. This cost center supports the Strategic Plan Initiatives of Excellence and Planning and the three Core Themes, "Support Student Success," "Accessible Education and Service," and "Meets Needs of the Student, Business, and Community".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5020 - Institutional Research / Assessment / Resource Development

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
110,837	41,616	134,248	6600	Administrative Salaries	145,660	145,660	145,660
8,518	3,197	10,270	1	FICA	11,143	11,143	11,143
36	19	30	2	Worker's Compensation	30	30	30
343	125	1,342	3	Unemployment	1,457	1,457	1,457
30,877	11,390	36,744	4	PERS	42,723	42,723	42,723
213	105	154	5	Life Insurance	154	154	154
367	195	54	6	Accident/Disability Insurance	54	54	54
21,162	10,106	18,000	7	Health Insurance	37,200	37,200	37,200
172,354	66,754	200,842		Total Personnel Services	238,420	238,420	238,420
0	0	200	7050	Supplies	200	200	200
742	0	0	7240	Travel	0	0	0
341	0	6,000	7250	Training & Continuing Education	6,000	6,000	6,000
224	160	0	7360	Subscriptions	0	0	0
0	0	10,000	7400	Contracted Services	10,000	10,000	10,000
0	256	300	7935	Software < \$5,000	300	300	300
1,307	416	16,500		Total Materials & Services	16,500	16,500	16,500
173,661	67,170	217,342		Total Expenditures	254,920	254,920	254,920

The Institutional Research, Assessment, and Resource Development budget provides funding for two full time Administrative Staff. The Director of Institutional Research and Data Analyst are responsible for providing statistical and historical data, completing state and federal agency reports, and to facilitating internal and external surveys. This cost center supports the Strategic Plan Initiative of Access and Excellence, and Core Theme "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5031 - Communications

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
595	0	300	7050	Supplies	300	300	300
60,623	13,082	50,000	7115	Postage	54,800	54,800	54,800
7,659	6,487	0	7400	Contracted Services	0	0	0
23,098	23,250	2,000	7790	Telephone	2,000	2,000	2,000
53	0	0	7850	Repairs	0	0	0
2,351	2,804	4,000	7920	Equipment Lease / Rental	4,000	4,000	4,000
0	0	0	7925	Tools & Equipment < \$5,000	3,034	3,034	3,034
7,920	0	0	7930	Computer Lines	0	0	0
27,555	17,386	13,000	7930	Computer Lines	13,000	13,000	13,000
129,855	63,009	69,300		Total Materials & Services	77,134	77,134	77,134
2,100	0	8,500	8000	Equipment	8,500	8,500	8,500
2,100	0	8,500		Total Capital Outlay	8,500	8,500	8,500
131,955	63,009	77,800		Total Expenditures	85,634	85,634	85,634

The Communications budget provides funding for Klamath Community College's costs for postage, telephone services, computer lines, telephone equipment and communications software upgrades. This cost center supports the Strategic Plan Initiatives of Prosperity, Access, and Excellence.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5040 - Security

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
16,105	15,240	11,700	6800	Part Time Support Staff	11,700	11,700	11,700
1,232	1,166	895	1	FICA	895	895	895
12	10	10	2	Worker's Compensation	10	10	10
56	46	117	3	Unemployment	117	117	117
4,408	4,171	0	4	PERS	0	0	0
21,812	20,633	12,722		Total Personnel Services	12,722	12,722	12,722
133	0	350	7050	Supplies	350	350	350
0	0	500	7240	Travel	500	500	500
3,134	0	500	7250	Training & Continuing Education	500	500	500
109,042	106,797	102,020	7400	Contracted Services	110,000	110,000	110,000
5,819	9,130	4,500	7410	Campus Security	4,500	4,500	4,500
377	0	0	7645	Other Fees & Services	0	0	0
118,504	115,927	107,870		Total Materials & Services	115,850	115,850	115,850
0	0	150	8000	Equipment	33,000	33,000	33,000
0	0	150		Total Capital Outlay	33,000	33,000	33,000
140,316	136,559	120,742		Total Expenditures	161,572	161,572	161,572

The Security budget provides funding for .75-time contracted employee through the Sheriff's Office. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Themes "Meets the needs of Student, Business, and Community", and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5050 - President's Office

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
349,692	324,076	349,381	6600	Administrative Salaries	378,812	378,812	378,812
0	0	10,000	6690	Incentive Bonus Pool	10,000	10,000	10,000
1,884	1,118	0	6800	Part Time Support Staff	0	0	0
17,939	17,871	26,728	1	FICA	28,979	28,979	28,979
43	40	60	2	Worker's Compensation	60	60	60
973	1,045	3,200	3	Unemployment	3,494	3,494	3,494
96,337	96,251	95,625	4	PERS	111,105	111,105	111,105
546	536	6,037	5	Life Insurance	6,037	6,037	6,037
869	867	108	6	Accident/Disability Insurance	108	108	108
26,466	26,687	36,000	7	Health Insurance	37,200	37,200	37,200
494,748	468,491	527,139		Total Personnel Services	575,795	575,795	575,795
794	439	4,000	7050	Supplies	4,000	4,000	4,000
648	216	1,000	7060	Books	1,000	1,000	1,000
1,437	405	300	7100	Printing	300	300	300
0	0	200	7115	Postage	200	200	200
351	0	500	7150	Marketing	0	0	0
0	0	250	7160	Promotional Items	250	250	250
9,237	560	25,000	7240	Travel	25,000	25,000	25,000
2,194	0	0	7250	Training & Continuing Education	0	0	0
13,628	3,625	3,000	7350	Dues / Memberships	3,000	3,000	3,000
463	522	500	7360	Subscriptions	500	500	500
2,600	3,518	4,000	7400	Contracted Services	4,000	4,000	4,000
31,352	9,286	38,750		Total Materials & Services	38,250	38,250	38,250
526,100	477,777	565,889		Total Expenditures	614,045	614,045	614,045

The President's Office budget provides funding for the two Administrative Salaries for the President and the Executive Administrative Assistant. The President's Office provides leadership for the college, strategic planning for the future, and seeks extraordinary opportunities for the benefit of the institution and the community. All Strategic Plan Initiatives and Core Themes are supported by this department.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5051 - Governing Board

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
770	602	1,000	7050	Supplies	1,000	1,000	1,000
41	126	750	7060	Books	750	750	750
17	0	0	7115	Postage	0	0	0
1,592	1,260	2,500	7150	Marketing	0	0	0
3,484	907	10,000	7240	Travel	10,000	10,000	10,000
4,532	3,333	7,000	7250	Training & Continuing Education	7,000	7,000	7,000
39,918	46,854	35,000	7350	Dues / Memberships	35,000	35,000	35,000
313	481	1,250	7360	Subscriptions	1,250	1,250	1,250
10,512	9,209	9,000	7400	Contracted Services	9,000	9,000	9,000
861	0	0	7925	Tools & Equipment < \$5,000	0	0	0
62,039	62,773	66,500		Total Materials & Services	64,000	64,000	64,000
20,486	21,482	34,000	9120	To Financial Aid	34,000	34,000	34,000
20,486	21,482	34,000		Total Transfers Out	34,000	34,000	34,000
82,525	84,255	100,500		Total Expenditures	98,000	98,000	98,000

The Governing Board's budget provides funding for materials and supplies and financial aid for the college. The Governing Board (Board of Education) is the legal entity which has complete responsibility for all College functions. The Governing Board provides guidance which influences all Strategic Plan Initiatives and all Core Themes.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5052 - Foundation Support

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2,283	2,485	2,000	7050	Supplies	2,000	2,000	2,000
64	0	0	7051	Supplies for Students	0	0	0
0	0	2,000	7061	Multi-media	2,000	2,000	2,000
0	1,366	1,000	7100	Printing	1,000	1,000	1,000
0	73	0	7115	Postage	0	0	0
0	0	1,000	7150	Marketing	0	0	0
1,715	722	2,000	7240	Travel	2,000	2,000	2,000
2,465	1,645	3,500	7250	Training & Continuing Education	3,500	3,500	3,500
0	113	0	7360	Subscriptions	0	0	0
3,531	3,018	11,000	7400	Contracted Services	17,350	17,350	17,350
0	1,485	0	7925	Tools & Equipment < \$5,000	0	0	0
0	150	0	7935	Software < \$5,000	0	0	0
10,057	11,056	22,500		Total Materials & Services	27,850	27,850	27,850
10,057	11,056	22,500		Total Expenditures	27,850	27,850	27,850

The Klamath Community College Foundation is responsible for developing relationships with potential donors, facilitating fundraising events, and participating in all aspects of the Foundation. This cost center supports the Strategic Plan Initiatives of Excellence, Community, and Planning, and Core Theme “Supports Student Success”.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

6001 - Plant Operations

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
76,443	80,100	79,507	6600	Administrative Salaries	86,215	86,215	86,215
297,627	318,815	362,396	6700	Full Time Support Staff	434,079	434,079	434,079
16,640	30,082	15,000	6800	Part Time Support Staff	15,000	15,000	15,000
5,569	0	0	6900	Student Wages	0	0	0
28,944	31,489	34,953	1	FICA	40,950	40,950	40,950
231	229	324	2	Worker's Compensation	324	324	324
1,392	1,229	4,542	3	Unemployment	5,326	5,326	5,326
107,713	114,368	123,160	4	PERS	154,055	154,055	154,055
820	847	1,004	5	Life Insurance	1,004	1,004	1,004
1,624	1,690	594	6	Accident/Disability Insurance	594	594	594
122,090	118,396	198,000	7	Health Insurance	213,900	213,900	213,900
659,093	697,246	819,480		Total Personnel Services	951,447	951,447	951,447
27,791	36,668	24,000	7050	Supplies	24,000	24,000	24,000
22,863	17,449	26,000	7052	Supplies - Janitorial	26,000	26,000	26,000
348	985	1,000	7053	Supplies - Snow Removal	1,000	1,000	1,000
3,969	158	2,500	7054	Supplies - Safety	2,500	2,500	2,500
88	0	0	7060	Books	0	0	0
1,692	1,939	2,500	7240	Travel	2,500	2,500	2,500
185	2,354	1,000	7250	Training & Continuing Education	1,000	1,000	1,000
0	0	150	7350	Dues / Memberships	150	150	150
28,275	57,196	25,000	7400	Contracted Services	55,000	55,000	55,000
2,200	2,200	7,000	7420	Contracted Custodial Services	7,000	7,000	7,000
7,432	9,174	5,400	7645	Other Fees & Services	5,400	5,400	5,400
243,200	253,186	275,000	7770	Utilities	350,000	350,000	350,000
38	1,237	0	7830	Facilities Rental	0	0	0
35,660	31,385	28,000	7850	Repairs	28,000	28,000	28,000
3,281	6,864	1,500	7920	Equipment Lease / Rental	1,500	1,500	1,500
4,091	9,027	10,000	7925	Tools & Equipment < \$5,000	10,000	10,000	10,000
381,114	429,822	409,050		Total Materials & Services	514,050	514,050	514,050
0	0	0	8000	Equipment	12,000	12,000	12,000
0	0	0		Total Capital Outlay	12,000	12,000	12,000
1,040,206	1,127,068	1,228,530		Total Expenditures	1,477,497	1,477,497	1,477,497

The Physical Plant account funds campus operations. This includes funding for the Director of Facilities and his support staff of custodians and maintenance specialists. The account also funds campus utilities and systems. Repair, replacement, and new projects are supported thru this department. This cost center supports the Strategic Plan Initiatives of Excellence, Access, and Planning, and Core Themes, "Meets the needs of Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

9001 - Transfers

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	20,000	9120	To Financial Aid	20,000	20,000	20,000
125,902	81,621	192,219	9130	To Special Revenue	194,757	194,757	194,757
6,000	1,107,037	1,038,777	9140	To Reserve Funds	665,854	665,854	665,854
33,083	35,654	32,255	9150	To Enterprise	11,720	11,720	11,720
719,884	719,996	720,000	9160	To Debt Service	720,000	720,000	720,000
0	691,740	220,000	9170	To Capital Projects	620,000	620,000	620,000
884,869	2,636,047	2,223,251		Total Transfers Out	2,232,331	2,232,331	2,232,331
884,869	2,636,047	2,223,251		Total Expenditures	2,232,331	2,232,331	2,232,331

This fund facilitates the Financial Aid transfer in support of Board Scholarships, and allowing the College to set aside funds for future purposes, such as accumulating resources for new collegiate programs and construction. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Theme, "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

9701 - Contingency

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	1,060,955	9000	Contingency	1,060,955	1,060,955	1,060,955
0	0	1,060,955		Total Contingency	1,060,955	1,060,955	1,060,955
0	0	1,060,955		Total Expenditures	1,060,955	1,060,955	1,060,955

Contingency is a category designated for the unanticipated needs of the College not known at the time of budget preparation. Any funds not utilized are carried forward into the next fiscal year. The Board of Education must approve use of contingency funds by resolution transferring funds from Contingency.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

Fund and Unappropriated Fund Balance

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
6,298,502	6,903,454	0	3998	Fund Balance	0	0	0
0	0	4,068,763	3999	Unappropriated Balance	4,368,763	4,368,763	4,618,763
6,298,502	6,903,454	4,068,763		Total Fund and Unappropriated Fund Balance	4,368,763	4,368,763	4,618,763

An unappropriated ending fund balance provides the College with a cash carryover to begin the following fiscal year. This amount cannot be accessed during the current fiscal year unless there is a qualifying emergency (ORS 294.398). The unappropriated ending fund balance supports Board Policy 600.020 – Sufficient Fund Balance.

SPECIAL REVENUE FUNDS

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KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

050 - FINANCIAL AID

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
3,407,068	2,944,718	5,000,000	4060	Federal Financial Aid - Pell Grant	5,000,000	5,000,000	5,000,000
63,081	49,772	70,000	4061	Federal Financial Aid - FSEOG	70,000	70,000	70,000
49,740	45,180	81,488	4063	Federal Financial Aid - Work Study	81,488	81,488	81,488
0	403,614	381,488	4064	CARES Act	381,488	381,488	381,488
1,623,176	1,384,438	3,000,000	4070	Federal Financial Aid - Subsidized Loans	3,000,000	3,000,000	3,000,000
2,009,652	1,673,043	3,000,000	4071	Federal Financial Aid - Unsubsidized Loans	3,000,000	3,000,000	3,000,000
28,673	9,949	1,000,000	4072	Federal Financial Aid - Plus Loans	1,000,000	1,000,000	1,000,000
0	0	1,000,000	4073	Federal Financial Aid - Alt Loans	1,000,000	1,000,000	1,000,000
6,960	7,342	20,000	4075	Administrative Cost Allowance	20,000	20,000	20,000
7,188,350	6,518,056	13,552,976		Total Federal Sources	13,552,976	13,552,976	13,552,976
687,600	832,473	1,000,000	4110	State Grants	1,000,000	1,000,000	1,000,000
204,486	186,810	300,000	4111	Oregon Promise	300,000	300,000	300,000
892,086	1,019,283	1,300,000		Total State Sources	1,300,000	1,300,000	1,300,000
155,542	82,176	0	4272	Alt Loans	0	0	0
155,542	82,176	0		Total Local Sources	0	0	0
20,486	21,482	54,000	5700	Transfers In - Board Scholarships	54,000	54,000	54,000
20,486	21,482	54,000		Total Transfers In	54,000	54,000	54,000
0	0	0	5999	Carry Forward	0	0	0
0	0	0		Total CARRY FORWARD	0	0	0
8,256,464	7,640,997	14,906,976		Total Resources	14,906,976	14,906,976	14,906,976

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

4501 - Financial Aid Fund

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
49,740	46,178	75,000	6900	Student Wages	75,000	75,000	75,000
0	0	5,738	1	FICA	5,738	5,738	5,738
0	0	750	3	Unemployment	750	750	750
49,740	46,178	81,488		Total Personnel Services	81,488	81,488	81,488
0	0	0	7630	Bank Charges	0	0	0
3,407,068	2,944,718	5,000,000	7700	Pell Grant	5,000,000	5,000,000	5,000,000
63,081	49,772	70,000	7701	F S E O G	70,000	70,000	70,000
0	403,614	381,488	7703	CARES Act - Student	381,488	381,488	381,488
1,623,176	1,384,438	3,000,000	7710	Subsidized Student Loans	3,000,000	3,000,000	3,000,000
2,009,652	1,673,043	3,000,000	7711	Unsubsidized Student Loans	3,000,000	3,000,000	3,000,000
28,673	9,949	1,000,000	7712	Plus Loans	1,000,000	1,000,000	1,000,000
155,542	82,176	1,000,000	7713	Alternative Loans	1,000,000	1,000,000	1,000,000
687,600	832,473	1,000,000	7721	State Need Grant	1,000,000	1,000,000	1,000,000
204,486	186,810	300,000	7722	Oregon Promise Scholarships	300,000	300,000	300,000
8,545	5,610	34,000	7730	Board Scholarships	34,000	34,000	34,000
11,941	15,872	20,000	7732	Service to Country Scholarship	20,000	20,000	20,000
8,199,764	7,588,475	14,805,488		Total Materials & Services	14,805,488	14,805,488	14,805,488
6,960	0	20,000	9110	Indirect Cost Expense	20,000	20,000	20,000
6,960	0	20,000		Total Transfers Out	20,000	20,000	20,000
0	6,344	0	3998	Fund Balance	0	0	0
0	6,344	0		Total Fund Balance	0	0	0
8,256,464	7,640,997	14,906,976		Total Expenditures and Fund Balance	14,906,976	14,906,976	14,906,976

This fund accounts for the financial aid provided to students. Transfers Out to the General Fund is the administrative cost allowance provided by the federal government to defray administrative costs of the program. This cost center supports the Strategic Plan Initiative of Access and Excellence, and Core Theme, "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****060 - TECHNOLOGY FEES**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
342,078	291,324	349,586	4580	Technology Fees	250,000	250,000	250,000
342,078	291,324	349,586		Total Tuition & Fees	250,000	250,000	250,000
34,619	1,873	0	4600	Interest, Investment	0	0	0
34,619	1,873	0		Total Interest Income	0	0	0
268,798	258,170	267,612	5999	Carry Forward	200,000	200,000	200,000
268,798	258,170	267,612		Total CARRY FORWARD	200,000	200,000	200,000
645,495	551,367	617,198		Total Resources	450,000	450,000	450,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2008 - Technology

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
60,511	41,009	60,000	6900	Student Wages	60,000	60,000	60,000
4,629	3,137	4,590	1	FICA	4,590	4,590	4,590
62	44	30	2	Worker's Compensation	30	30	30
208	123	600	3	Unemployment	600	600	600
12,466	2,957	0	4	PERS	0	0	0
77,876	47,270	65,220		Total Personnel Services	65,220	65,220	65,220
209	3,376	440	7050	Supplies	440	440	440
26,546	31,789	204,367	7400	Contracted Services	124,367	124,367	124,367
0	277	100	7925	Tools & Equipment < \$5,000	100	100	100
15,675	12,540	16,000	7930	Computer Lines	16,000	16,000	16,000
42,431	47,982	220,907		Total Materials & Services	140,907	140,907	140,907
261,103	92,589	327,471	8000	Equipment	240,273	240,273	240,273
2,471	3,294	0	8040	Software	0	0	0
263,574	95,883	327,471		Total Capital Outlay	240,273	240,273	240,273
383,881	191,135	613,598		Total Expenditures and Fund Balance	446,400	446,400	446,400

This fund accounts for the collection of technology fees from all students to help offset the cost of maintaining current technologies and/or providing technology services for the public. Tuition from non-credit students also contributes \$4.00 per person, per section, for Technology Fees. The equipment line item will be used to upgrade classroom technology as well as provide computers for students to use both in study areas and computer labs. This fund supports all Core Themes.

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****2009 - Technology - Lake County**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	600	7240	Travel - LV	600	600	600
0	0	600		Total Materials & Services	600	600	600
3,444	1,255	3,000	8000	Equipment - LV	3,000	3,000	3,000
3,444	1,255	3,000		Total Capital Outlay	3,000	3,000	3,000
3,444	1,255	3,600		Total Expenditures and Fund Balance	3,600	3,600	3,600

This fund accounts for the collection of technology fees from all students to help offset the cost of maintaining current technologies and/or providing technology services for the Lake County location. Tuition from non-credit students also contributes \$4.00 per person, per section, for Technology Fees. The equipment line item will be used to upgrade and maintain classroom computers and equipment. This fund supports all Core Themes.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

065 - STUDENT COURSE FEES

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	15	0	4542	Course Fees - Education	0	0	0
0	400	0	4543	Course Fees - CWE	0	0	0
0	10,928	4,000	4544	Course Fees - HIM	12,000	12,000	12,000
1,220	665	2,500	4546	Course Fees - Health & P.E.	2,500	2,500	2,500
12,855	9,820	10,000	4547	Course Fees - Computer Eng. Tech.	10,000	10,000	10,000
610	935	1,000	4548	Course Fees - Agriculture	1,000	1,000	1,000
1,900	3,775	5,000	4549	Course Fees - Advanced Mfg. Eng.	5,000	5,000	5,000
1,715	2,880	10,000	4550	Course Fees - Business Management	5,000	5,000	5,000
19,233	25,395	25,000	4551	Course Fees - Emergency Response Op.	15,000	15,000	15,000
51,255	46,775	70,000	4552	Course Fees - Nursing	70,000	70,000	70,000
13,775	19,250	30,000	4553	Course Fees - Auto	20,000	20,000	20,000
31,660	49,895	80,000	4554	Course Fees - Gen. Ed. Science	40,000	40,000	40,000
9,400	1,825	0	4555	Course Fees - Culinary Arts Ed.	0	0	0
400	0	2,500	4556	Course Fees - Art	2,500	2,500	2,500
7,575	17,625	40,000	4557	Course Fees - Diesel	20,000	20,000	20,000
-375	0	0	4558	Course Fees - CDL	0	0	0
13,615	17,055	28,000	4559	Course Fees - Welding	28,000	28,000	28,000
775,881	1,303,688	2,000,000	4568	Course Fees - Aviation	2,200,000	2,200,000	2,200,000
0	0	2,500	4569	Course Fees - Gen. Ed. Computer Skills	0	0	0
940,719	1,510,926	2,310,500		Total Tuition & Fees	2,431,000	2,431,000	2,431,000
12,181	3,048	0	4600	Interest, Investment	0	0	0
12,181	3,048	0		Total Interest Income	0	0	0
205,406	279,250	257,000	5999	Carry Forward	405,026	405,026	405,026
205,406	279,250	257,000		Total CARRY FORWARD	405,026	405,026	405,026
1,158,306	1,793,224	2,567,500		Total Resources	2,836,026	2,836,026	2,836,026

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****1108 - Course Fees - Business Management**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
3,556	1,828	12,000	7050	Supplies	12,000	12,000	12,000
0	0	1,500	7360	Subscriptions	1,500	1,500	1,500
0	0	1,500	7925	Tools & Equipment < \$5,000	1,500	1,500	1,500
3,556	1,828	15,000		Total Materials & Services	15,000	15,000	15,000
3,556	1,828	15,000		Total Expenditures and Fund Balance	15,000	15,000	15,000

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1110 - Course Fees - Gen. Ed. Science

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
25,181	33,488	70,000	7050	Supplies	70,000	70,000	70,000
150	50	0	7400	Contracted Services	0	0	0
24,676	35	50,000	7925	Tools & Equipment < \$5,000	50,000	50,000	50,000
50,008	33,572	120,000		Total Materials & Services	120,000	120,000	120,000
0	11,000	40,000	8000	Equipment	40,000	40,000	40,000
0	11,000	40,000		Total Capital Outlay	40,000	40,000	40,000
50,008	44,572	160,000		Total Expenditures and Fund Balance	160,000	160,000	160,000

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1111 - Course Fees - Agriculture

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	1,000	6800	Part Time Support Staff	1,000	1,000	1,000
0	0	77	1	FICA	77	77	77
0	0	30	2	Worker's Compensation	30	30	30
0	0	10	3	Unemployment	10	10	10
0	0	1,117		Total Personnel Services	1,117	1,117	1,117
0	359	0	7050	Supplies	0	0	0
0	359	0		Total Materials & Services	0	0	0
0	359	1,117		Total Expenditures and Fund Balance	1,117	1,117	1,117

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1114 - Course Fees - Art

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
95	0	3,859	7050	Supplies	3,859	3,859	3,859
50	0	0	7400	Contracted Services	0	0	0
145	0	3,859		Total Materials & Services	3,859	3,859	3,859
145	0	3,859		Total Expenditures and Fund Balance	3,859	3,859	3,859

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1310 - Course Fees - Emergency Response Op.

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
5,264	7,826	15,000	7050	Supplies	15,000	15,000	15,000
3,959	6,659	0	7400	Contracted Services	0	0	0
4,821	3,320	15,000	7925	Tools & Equipment < \$5,000	15,000	15,000	15,000
14,044	17,805	30,000		Total Materials & Services	30,000	30,000	30,000
14,044	17,805	30,000		Total Expenditures and Fund Balance	30,000	30,000	30,000

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase digital resources (LWW and ATI), supplies and small consumable equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1311 - Course Fees - Nursing

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
12,899	0	0	7031	Books for Resale	0	0	0
18,701	4,452	26,765	7050	Supplies	26,765	26,765	26,765
0	12,326	0	7060	Books	0	0	0
3,225	17,244	39,100	7400	Contracted Services	39,100	39,100	39,100
2,808	1,062	15,000	7925	Tools & Equipment < \$5,000	15,000	15,000	15,000
37,633	35,084	80,865		Total Materials & Services	80,865	80,865	80,865
37,633	35,084	80,865		Total Expenditures and Fund Balance	80,865	80,865	80,865

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1312 - Course Fee Usage - Diesel

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
3,385	9,455	20,000	7050	Supplies	20,000	20,000	20,000
756	1,060	0	7400	Contracted Services	0	0	0
35	0	25,000	7925	Tools & Equipment < \$5,000	25,000	25,000	25,000
0	770	0	7935	Software < \$5,000	0	0	0
4,176	11,285	45,000		Total Materials & Services	45,000	45,000	45,000
4,176	11,285	45,000		Total Expenditures and Fund Balance	45,000	45,000	45,000

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1314 - Course Fee Usage - Auto

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
6,483	10,564	10,000	7050	Supplies	10,000	10,000	10,000
2,000	1,539	0	7400	Contracted Services	0	0	0
376	0	25,000	7925	Tools & Equipment < \$5,000	25,000	25,000	25,000
8,859	12,103	35,000		Total Materials & Services	35,000	35,000	35,000
8,859	12,103	35,000		Total Expenditures and Fund Balance	35,000	35,000	35,000

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1316 - Course Fees - Welding

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
11,872	11,482	15,000	7050	Supplies	15,000	15,000	15,000
271	220	18,000	7925	Tools & Equipment < \$5,000	18,000	18,000	18,000
12,144	11,702	33,000		Total Materials & Services	33,000	33,000	33,000
12,144	11,702	33,000		Total Expenditures and Fund Balance	33,000	33,000	33,000

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1318 - Course Fees - Aviation

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
682,364	1,140,357	2,000,000	7400	Contracted Services	2,218,526	2,218,526	2,218,526
0	0	12,000	7575	Liability Insurance	12,000	12,000	12,000
682,364	1,140,357	2,012,000		Total Materials & Services	2,230,526	2,230,526	2,230,526
37,500	100,000	100,000	9100	To General Fund	150,000	150,000	150,000
37,500	100,000	100,000		Total Transfers Out	150,000	150,000	150,000
719,864	1,240,357	2,112,000		Total Expenditures and Fund Balance	2,380,526	2,380,526	2,380,526

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1319 - Course Fees - Gen. Ed. Computer Skills

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	2,500	7400	Contracted Services	2,500	2,500	2,500
0	0	2,500		Total Materials & Services	2,500	2,500	2,500
0	0	2,500		Total Expenditures and Fund Balance	2,500	2,500	2,500

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1322 - Course Fees - Advanced Mfg. Engineering

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
250	1,332	0	7050	Supplies	0	0	0
6,845	1,090	5,000	7360	Subscriptions	5,000	5,000	5,000
7,095	2,422	5,000		Total Materials & Services	5,000	5,000	5,000
7,095	2,422	5,000		Total Expenditures and Fund Balance	5,000	5,000	5,000

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1323 - Course Fees - Comp. Eng. Tech.

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
3,265	827	35,000	7050	Supplies	35,000	35,000	35,000
3,265	827	35,000		Total Materials & Services	35,000	35,000	35,000
3,265	827	35,000		Total Expenditures and Fund Balance	35,000	35,000	35,000

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****1324 - Course Fees - Health and PE**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
5,824	0	3,859	7050	Supplies	3,859	3,859	3,859
0	0	300	7060	Books	300	300	300
5,824	0	4,159		Total Materials & Services	4,159	4,159	4,159
5,824	0	4,159		Total Expenditures and Fund Balance	4,159	4,159	4,159

Course Fees - Health and PE Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1325 - Course Fees - Digital Media and Design

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	1,000	7935	Software < \$5,000	1,000	1,000	1,000
0	0	1,000		Total Materials & Services	1,000	1,000	1,000
0	0	1,000		Total Expenditures and Fund Balance	1,000	1,000	1,000

Course Fees - Digital Media and Design Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1328 - Course Fees - HIM

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	4,000	7050	Supplies	4,000	4,000	4,000
0	3,150	0	7360	Subscriptions	0	0	0
0	1,611	0	7400	Contracted Services	0	0	0
0	4,761	4,000		Total Materials & Services	4,000	4,000	4,000
0	4,761	4,000		Total Expenditures and Fund Balance	4,000	4,000	4,000

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

070 - SPECIAL PROJECTS BUDGET AUTHORITY

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
30,133	188,387	78,000	4000	Federal Grants	100,680	100,680	100,680
30,133	188,387	78,000		Total Federal Sources	100,680	100,680	100,680
81,067	249,899	120,000	4110	Grants and Contracts	479,577	479,577	479,577
81,067	249,899	120,000		Total State Sources	479,577	479,577	479,577
39,807	32,360	76,347	4210	Grants and Contracts	238,050	238,050	238,050
39,807	32,360	76,347		Total Local Sources	238,050	238,050	238,050
151,008	470,646	274,347		Total Resources	818,307	818,307	818,307

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1510 - HS Nursing Grant

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
20,480	0	0	6100	Full Time Faculty	0	0	0
0	0	20,000	6120	Adjunct Faculty - Credit	20,000	20,000	20,000
0	15,247	20,500	6130	Full Time - 9 Month Faculty	22,243	22,243	22,243
1,534	1,149	3,098	1	FICA	3,232	3,232	3,232
4	3	8	2	Worker's Compensation	16	16	16
60	45	405	3	Unemployment	422	422	422
5,588	4,184	9,443	4	PERS	10,329	10,329	10,329
46	34	43	5	Life Insurance	43	43	43
78	59	15	6	Accident/Disability Insurance	15	15	15
5,085	3,807	5,263	7	Health Insurance	5,263	5,263	5,263
32,876	24,527	58,776		Total Personnel Services	61,563	61,563	61,563
1,812	2,325	0	7050	Supplies	0	0	0
5,119	5,508	0	7400	Contracted Services	0	0	0
6,931	7,833	0		Total Materials & Services	0	0	0
39,807	32,360	58,776		Total Expenditures	61,563	61,563	61,563

The High School Nursing grant provides funding for a portion of one nine-month faculty and adjunct faculty as indicated based on enrollment. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2505 - Special Projects

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	8,340	0	6130	Full Time - 9 Month Faculty	0	0	0
0	2,085	0	6600	Administrative Salaries	0	0	0
2,450	0	103,312	6800	Part Time Support Staff	103,022	103,022	103,022
184	0	7,903	1	FICA	7,903	7,903	7,903
1	0	52	2	Worker's Compensation	52	52	52
7	0	1,033	3	Unemployment	1,033	1,033	1,033
670	0	0	4	PERS	0	0	0
3,311	10,425	112,300		Total Personnel Services	112,010	112,010	112,010
1,161	0	0	7050	Supplies	0	0	0
1,161	0	0		Total Materials & Services	0	0	0
611	0	9,500	9110	Indirect Cost Expense	9,500	9,500	9,500
611	0	9,500		Total Transfers Out	9,500	9,500	9,500
5,084	10,425	121,800		Total Expenditures	121,510	121,510	121,510

The Special Projects budget accounts for the expenses of smaller grant-funded projects, allowing for the acceptance of smaller grants for specific purposes. Because these budgets are small they do not require Board approval. This cost center supports the Strategic Plan initiatives of Access, Excellence, Community and Prosperity and Core Themes, "Meets the needs of Student, Business, and Community", and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2511 - Early Learning Professional Dev. Grant

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
9,045	4,859	8,030	6120	Adjunct Faculty - Credit	8,030	8,030	8,030
0	0	0	6130	Full Time - 9 Month Faculty	42,000	42,000	42,000
0	0	0	6600	Administrative Salaries	7,000	7,000	7,000
680	365	614	1	FICA	12,614	12,614	12,614
4	2	30	2	Worker's Compensation	30	30	30
27	14	80	3	Unemployment	80	80	80
106	0	1,539	4	PERS	1,528	1,528	1,528
2,105	1,574	0	7	Health Insurance	0	0	0
11,966	6,814	10,293		Total Personnel Services	71,282	71,282	71,282
267	0	0	7031	Books for Resale	0	0	0
0	0	0	7050	Supplies	1,650	1,650	1,650
2,782	0	0	7060	Books	11,000	11,000	11,000
211	0	300	7240	Travel	750	750	750
13,299	5,234	1,700	7755	Student Tuition Waivers	17,212	17,212	17,212
16,558	5,234	2,000		Total Materials & Services	30,612	30,612	30,612
287	0	500	9110	Indirect Cost Expense	7,612	7,612	7,612
287	0	500		Total Transfers Out	7,612	7,612	7,612
28,810	12,048	12,793		Total Expenditures	109,506	109,506	109,506

This fund allows for the acceptance of smaller grants for specific purposes. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Accessible education and services" and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2520 - Perkins Pass-Through

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
186	0	0	7240	Travel	0	0	0
5,950	0	4,000	7250	Training & Continuing Education	4,000	4,000	4,000
0	0	6,000	7925	Tools & Equipment < \$5,000	6,000	6,000	6,000
6,136	0	10,000		Total Materials & Services	10,000	10,000	10,000
0	0	45,000	8000	Equipment	45,000	45,000	45,000
0	0	45,000		Total Capital Outlay	45,000	45,000	45,000
6,136	0	55,000		Total Expenditures	55,000	55,000	55,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2527 - Title II - Adult Literacy

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	112,113	0	6800	Part Time Support Staff	123,594	123,594	123,594
0	6,898	0	1	FICA	50,765	50,765	50,765
0	28	0	2	Worker's Compensation	0	0	0
0	270	0	3	Unemployment	0	0	0
0	19,915	0	4	PERS	0	0	0
0	115	0	5	Life Insurance	0	0	0
0	210	0	6	Accident/Disability Insurance	0	0	0
0	21,653	0	7	Health Insurance	0	0	0
0	161,203	0		Total Personnel Services	174,359	174,359	174,359
0	1,452	12,978	7050	Supplies	2,859	2,859	2,859
0	440	0	7060	Books	0	0	0
0	375	0	7830	Facilities Rental	2,741	2,741	2,741
0	2,266	12,978		Total Materials & Services	5,599	5,599	5,599
0	0	0	9110	Indirect Cost Expense	2,741	2,741	2,741
0	0	0		Total Transfers Out	2,741	2,741	2,741
0	163,470	12,978		Total Expenditures	182,699	182,699	182,699

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2531 - SOESD YTP

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	6850	Part Time Work Experience	5,000	5,000	5,000
0	0	0	1	FICA	2,000	2,000	2,000
0	0	0		Total Personnel Services	7,000	7,000	7,000
0	0	0	7300	Student Support - Exempt	3,000	3,000	3,000
0	0	0	7301	Student Support - Non-Educational	3,000	3,000	3,000
0	0	0	7756	Student Tuition Waivers - Non-Credit	15,000	15,000	15,000
0	0	0	7758	Student Tuition Waivers - GED/Other	2,000	2,000	2,000
0	0	0		Total Materials & Services	23,000	23,000	23,000
0	0	0		Total Expenditures	30,000	30,000	30,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3519 - Pathways to Opportunity

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	13,220	0	6600	Administrative Salaries	10,000	10,000	10,000
0	1,025	0	1	FICA	0	0	0
0	3	0	2	Worker's Compensation	0	0	0
0	17	0	3	Unemployment	0	0	0
0	1,575	0	4	PERS	0	0	0
0	33	0	5	Life Insurance	0	0	0
0	44	0	6	Accident/Disability Insurance	0	0	0
0	1,377	0	7	Health Insurance	0	0	0
0	17,295	0		Total Personnel Services	10,000	10,000	10,000
0	0	0	7240	Travel	4,000	4,000	4,000
0	4,884	0	7301	Student Support - Non-Educational	0	0	0
0	3,500	0	7400	Contracted Services	0	0	0
0	11,501	0	7755	Student Tuition Waivers - Credit	0	0	0
0	4,345	0	7756	Student Tuition Waivers - Non-Credit	0	0	0
0	974	0	7758	Student Tuition Waivers - GED/Other	0	0	0
0	25,204	0		Total Materials & Services	4,000	4,000	4,000
0	42,499	0		Total Expenditures	14,000	14,000	14,000

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****3528 - GEER**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	1,763	0	7400	Contracted Services	0	0	0
0	76,300	0	7736	Misc. Scholarships	24,794	24,794	24,794
0	0	0	7925	Tools & Equipment < \$5,000	63,555	63,555	63,555
0	78,063	0		Total Materials & Services	88,349	88,349	88,349
0	78,063	0		Total Expenditures	88,349	88,349	88,349

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****3530 - CMVOST CDL**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	7756	Student Tuition Waivers - Non-Credit	83,700	83,700	83,700
0	0	0		Total Materials & Services	83,700	83,700	83,700
0	0	0	9110	Indirect Cost Expense	16,980	16,980	16,980
0	0	0		Total Transfers Out	16,980	16,980	16,980
0	0	0		Total Expenditures	100,680	100,680	100,680

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5506 - Pacific Power E-mobility Grant

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	8000	Equipment - Exempt	55,000	55,000	55,000
0	0	0		Total Capital Outlay	55,000	55,000	55,000
0	0	0		Total Expenditures	55,000	55,000	55,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

080 - PATHWAYS

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
37,045	30,327	53,769	4110	Grants and Contracts	60,408	60,408	60,408
37,045	30,327	53,769		Total State Sources	60,408	60,408	60,408
37,045	30,327	53,769		Total Resources	60,408	60,408	60,408

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3503 - Pathways

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2,733	4,938	5,719	6600	Administrative Salaries	0	0	0
15,303	0	11,100	6800	Part Time Support Staff	12,044	12,044	12,044
1,382	382	1,287	1	FICA	921	921	921
9	1	24	2	Worker's Compensation	20	20	20
70	15	168	3	Unemployment	120	120	120
4,304	1,348	4,603	4	PERS	3,533	3,533	3,533
5	9	23	5	Life Insurance	0	0	0
2	3	8	6	Accident/Disability Insurance	0	0	0
4,076	511	2,012	7	Health Insurance	0	0	0
27,883	7,208	24,944		Total Personnel Services	16,639	16,639	16,639
0	0	675	7050	Supplies	675	675	675
0	0	1,500	7150	Marketing	1,500	1,500	1,500
591	0	1,000	7240	Travel	2,000	2,000	2,000
264	0	0	7250	Training & Continuing Education	0	0	0
1,063	2,102	3,000	7300	Student Support	3,000	3,000	3,000
1,685	2,662	20,960	7755	Student Tuition Waivers - Credit	20,960	20,960	20,960
0	15,713	0	7756	Student Tuition Waivers - Non-Credit	12,946	12,946	12,946
0	1,199	0	7758	Student Tuition Waivers - GED/Other	0	0	0
3,603	21,675	27,135		Total Materials & Services	41,081	41,081	41,081
1,874	1,444	1,690	9110	Indirect Cost Expense	2,688	2,688	2,688
1,874	1,444	1,690		Total Transfers Out	2,688	2,688	2,688
33,360	30,327	53,769		Total Expenditures	60,408	60,408	60,408

Pathways funding is provided this year by the strategic funds from Oregon Community Colleges (HECC: Higher Education Coordinating Commission) dedicated to advancing career pathways for underserved students within the community college system in Oregon. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes: "Accessible Education and Services" and "Support Student Success". "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

081 - DHS

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
111,786	111,646	164,979	4110	Grants & Contracts	297,637	297,637	297,637
111,786	111,646	164,979		Total State Sources	297,637	297,637	297,637
111,786	111,646	164,979		Total Resources	297,637	297,637	297,637

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****2536 - Vocational Rehabilitation Grant**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	6700	Full Time Support Staff	102,544	102,544	102,544
0	0	0		Total Personnel Services	102,544	102,544	102,544
0	0	0	7050	Supplies	1,289	1,289	1,289
0	0	0	7240	Travel	13,000	13,000	13,000
0	0	0	7250	Training & Continuing Education	10,227	10,227	10,227
0	0	0	7400	Contracted Services	1,394	1,394	1,394
0	0	0		Total Materials & Services	25,910	25,910	25,910
0	0	0	9110	Indirect Cost Expense	38,536	38,536	38,536
0	0	0		Total Transfers Out	38,536	38,536	38,536
0	0	0		Total Expenditures and Fund Balance	166,990	166,990	166,990

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3508 - DHS SNAP 50/50

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
12,215	43,140	43,611	6700	Full Time Support Staff	47,318	47,318	47,318
3,236	3,333	3,336	1	FICA	3,620	3,620	3,620
22	19	30	2	Worker's Compensation	30	30	30
147	130	436	3	Unemployment	473	473	473
11,470	11,807	11,936	4	PERS	13,878	13,878	13,878
103	103	126	5	Life Insurance	126	126	126
193	193	54	6	Accident/Disability Insurance	54	54	54
10,341	9,387	18,000	7	Health Insurance	18,600	18,600	18,600
37,728	68,113	77,529		Total Personnel Services	84,099	84,099	84,099
140	5	200	7050	Supplies	100	100	100
52	104	250	7100	Printing	100	100	100
1,765	0	2,500	7240	Travel	504	504	504
0	0	1,000	7250	Training & Continuing Education	1,540	1,540	1,540
4,385	11,170	0	7300	Student Support	0	0	0
16,172	5,504	32,000	7755	Student Tuition Waivers	28,000	28,000	28,000
18,512	21,423	9,000	7756	Student Tuition Waivers - Non-Credit	6,321	6,321	6,321
1,304	2,176	1,500	7758	Student Tuition Waivers - GED/Other	1,500	1,500	1,500
42,331	40,382	46,450		Total Materials & Services	38,064	38,064	38,064
31,639	3,152	41,000	9110	Indirect Cost Expense	8,484	8,484	8,484
31,639	3,152	41,000		Total Transfers Out	8,484	8,484	8,484
111,698	111,646	164,979		Total Expenditures and Fund Balance	130,647	130,647	130,647

The DHS SNAP 50/50 Grant provides funding for supplemental assistance for students with high who qualify as high need for essential living requirements such as tuition, food, housing, clothing, and other personal expenses. This grant is a 50/50 match between federal funds and institutional funds. DHS Snap 50/50 provides partial personnel support through the 50/50 match. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes: "Accessible education and services" and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

084 - ODE GROW YOUR OWN

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	74,844	0	4110	Grants and Contracts	127,260	127,260	127,260
0	74,844	0		Total State Sources	127,260	127,260	127,260
0	74,844	0		Total Resources	127,260	127,260	127,260

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2530 - ODE Grow Your Own

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	17,013	0	6600	Administrative Salaries	0	0	0
0	0	0	6800	Part Time Support Staff	24,253	24,253	24,253
0	1,302	0	1	FICA	1,855	1,855	1,855
0	8	0	2	Worker's Compensation	0	0	0
0	51	0	3	Unemployment	243	243	243
0	2,759	0	4	PERS	7,113	7,113	7,113
0	0	0	7	Health Insurance	9,300	9,300	9,300
0	21,133	0		Total Personnel Services	42,764	42,764	42,764
0	2,327	0	7050	Supplies	2,500	2,500	2,500
0	415	0	7100	Printing	0	0	0
0	309	0	7115	Postage	0	0	0
0	5,021	0	7150	Marketing	0	0	0
0	400	0	7240	Travel	2,500	2,500	2,500
0	18,368	0	7400	Contracted Services	16,000	16,000	16,000
0	25,000	0	7736	Misc. Scholarships	60,996	60,996	60,996
0	51,840	0		Total Materials & Services	81,996	81,996	81,996
0	1,870	0	9110	Indirect Cost Expense	2,500	2,500	2,500
0	1,870	0		Total Transfers Out	2,500	2,500	2,500
0	74,844	0		Total Expenditures and Fund Balance	127,260	127,260	127,260

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****085 - TRIO GRANT**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
249,517	245,701	257,322	4000	Federal Grants	261,888	261,888	261,888
249,517	245,701	257,322		Total Federal Sources	261,888	261,888	261,888
18,879	22,363	25,000	5000	Transfers In - General Fund	34,108	34,108	34,108
18,879	22,363	25,000		Total Transfers In	34,108	34,108	34,108
268,396	268,064	282,322		Total Resources	295,996	295,996	295,996

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3502 - TRIO Grant

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
57,932	71,344	91,800	6600	Administrative Salaries	99,843	99,843	99,843
79,684	44,628	35,348	6700	Full Time Support Staff	38,353	38,353	38,353
15,960	21,925	0	6800	Part Time Support Staff	0	0	0
0	7,043	11,600	6900	Student Wages	11,600	11,600	11,600
12,001	11,196	10,614	1	FICA	11,459	11,459	11,459
67	69	100	2	Worker's Compensation	100	100	100
549	437	1,387	3	Unemployment	1,498	1,498	1,498
36,895	39,049	34,801	4	PERS	40,533	40,533	40,533
351	271	236	5	Life Insurance	236	236	236
637	511	116	6	Accident/Disability Insurance	116	116	116
34,414	32,451	54,000	7	Health Insurance	55,800	55,800	55,800
238,491	228,926	240,002		Total Personnel Services	259,538	259,538	259,538
1,374	3,897	12,500	7050	Supplies	8,680	8,680	8,680
0	1,082	0	7060	Books	0	0	0
672	0	0	7240	Travel	0	0	0
0	0	1,400	7241	Student Travel	1,400	1,400	1,400
3,095	2,945	8,200	7250	Training & Continuing Education	5,774	5,774	5,774
1,212	2,539	0	7310	Summer Bridge Program	0	0	0
3,850	4,025	0	7350	Dues / Memberships	0	0	0
399	899	1,000	7400	Contracted Services	1,000	1,000	1,000
1,212	3,893	0	7925	Tools & Equipment < \$5,000	0	0	0
11,813	19,281	23,100		Total Materials & Services	16,854	16,854	16,854
18,092	19,857	19,220	9110	Indirect Cost Expense	19,604	19,604	19,604
18,092	19,857	19,220		Total Transfers Out	19,604	19,604	19,604
268,396	268,064	282,322		Total Expenditures	295,996	295,996	295,996

The TRiO Student Support Service program targets up to 140 of Klamath Community College's most vulnerable students (low income, disabled, and first generation who meet a demonstrated academic need) and provides a variety of services to support and achieve success through regular academic advising, tutoring, college success workshops, college transfer visits, enrichment opportunities, and degree completion success programs. This cost supports the Core Theme of Student Success. The Strategic Plan initiatives of Improved Reputation for Excellence and Improved Access are targeted for action. This cost center provides for the Grant Administrator, a Learning Advisor, an administrative assistant, and other part-time educational personnel in the form of tutors.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

095 - SMALL BUSINESS DEVELOPMENT CENTER

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
33,000	37,300	58,000	4000	Federal Grants	58,000	58,000	58,000
0	6,120	0	4064	CARES Act	0	0	0
33,000	43,420	58,000		Total Federal Sources	58,000	58,000	58,000
83,095	85,905	64,277	4110	Grants and Contracts	149,858	149,858	149,858
83,095	85,905	64,277		Total State Sources	149,858	149,858	149,858
37,615	31,341	25,000	4233	SBDC Program Income	25,000	25,000	25,000
22,062	73,866	150,000	4280	Contribution from KCC Foundation	150,000	150,000	150,000
59,677	105,207	175,000		Total Local Sources	175,000	175,000	175,000
107,023	59,258	107,219	5000	Transfers In - General Fund	115,000	115,000	115,000
107,023	59,258	107,219		Total Transfers In	115,000	115,000	115,000
56,210	51,862	55,000	5999	Carry Forward	51,862	51,862	51,862
56,210	51,862	55,000		Total CARRY FORWARD	51,862	51,862	51,862
339,005	345,652	459,496		Total Resources	549,720	549,720	549,720

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1307 - Small Business Dev. Ctr. - Match

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
14,773	27,617	10,031	6600	Administrative Salaries	10,884	10,884	10,884
5,544	0	0	6700	Full Time Support Staff	0	0	0
4,882	45	13,963	6800	Part Time Support Staff	13,963	13,963	13,963
1,796	1,935	1,836	1	FICA	1,901	1,901	1,901
8	9	11	2	Worker's Compensation	11	11	11
70	76	240	3	Unemployment	248	248	248
6,899	7,564	2,745	4	PERS	3,192	3,192	3,192
49	66	101	5	Life Insurance	101	101	101
94	129	29	6	Accident/Disability Insurance	29	29	29
6,612	7,268	9,968	7	Health Insurance	2,790	2,790	2,790
40,726	44,708	38,923		Total Personnel Services	33,119	33,119	33,119
0	0	0	7150	Marketing	4,742	4,742	4,742
0	0	0	7240	Travel	641	641	641
0	0	0	7250	Training & Continuing Education	4,300	4,300	4,300
0	0	0	7400	Contracted Services	2,400	2,400	2,400
0	0	0	7790	Telephone	2,545	2,545	2,545
0	0	0	7940	Furniture < \$5,000	3,000	3,000	3,000
0	0	0		Total Materials & Services	17,628	17,628	17,628
40,726	44,708	38,923		Total Expenditures and Fund Balance	50,747	50,747	50,747

The Small Business Development Center (SBDC) receives funding from multiple sources, including Federal, State, and local (College) match. Program income is also earned and expended to support the Center. These sources fund one full-time Director, one full-time Program Assistant, two half-time Business Advisers, hourly and contract instructors. The purpose of the SBDC is to work with Klamath and Lake County's small for-profit businesses, assisting pre-venture and existing entrepreneurs with ideation; access to capital; business plan and funding proposal development; retention and creation of jobs. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1320 - Small Business Dev. Ctr. - Programs

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	6600	Administrative Salaries	8,603	8,603	8,603
0	0	0	6700	Full Time Support Staff	25,956	25,956	25,956
0	0	8,619	6800	Part Time Support Staff	8,619	8,619	8,619
0	0	659	1	FICA	659	659	659
0	0	15	2	Worker's Compensation	15	15	15
0	0	86	3	Unemployment	86	86	86
0	0	9,380		Total Personnel Services	43,939	43,939	43,939
618	0	500	7050	Supplies	600	600	600
3,234	0	2,400	7051	Supplies for Students	3,600	3,600	3,600
0	0	200	7060	Books	200	200	200
76	0	600	7100	Printing	0	0	0
0	0	50	7115	Postage	100	100	100
327	0	3,000	7240	Travel	3,359	3,359	3,359
211	0	0	7244	Non-Employee Travel	0	0	0
1,782	0	0	7250	Training & Continuing Education	2,600	2,600	2,600
209	0	0	7350	Dues / Memberships	724	724	724
350	0	0	7360	Subscriptions	878	878	878
6,854	0	28,000	7400	Contracted Services	12,000	12,000	12,000
314	2	140	7630	Bank Charges	500	500	500
0	0	400	7790	Telephone	0	0	0
2,088	0	5,634	7800	Office Rental	6,761	6,761	6,761
16,064	2	40,924		Total Materials & Services	31,322	31,322	31,322
16,064	2	50,304		Total Expenditures and Fund Balance	75,261	75,261	75,261

The Small Business Development Center (SBDC) receives funding from multiple sources, including Federal, State, and local (College) match. Program income is also earned and expended to support the Center. These sources fund one full-time Director, one full-time Program Assistant, two half-time Business Advisers, hourly and contract instructors. The purpose of the SBDC is to work with Klamath and Lake County's small for-profit businesses, assisting pre-venture and existing entrepreneurs with ideation; access to capital; business plan and funding proposal development; retention and creation of jobs. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1505 - Small Business Dev. Ctr. - Federal

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
20,539	20,415	46,811	6600	Administrative Salaries	50,790	50,790	50,790
0	69	0	6800	Part Time Support Staff	0	0	0
1,399	1,422	3,581	1	FICA	3,885	3,885	3,885
7	6	8	2	Worker's Compensation	8	8	8
75	56	468	3	Unemployment	508	508	508
5,613	5,589	12,812	4	PERS	14,897	14,897	14,897
50	49	64	5	Life Insurance	64	64	64
53	88	19	6	Accident/Disability Insurance	19	19	19
5,265	5,302	6,864	7	Health Insurance	13,020	13,020	13,020
33,000	32,996	70,627		Total Personnel Services	83,191	83,191	83,191
0	37	0	7115	Postage	0	0	0
0	790	0	7400	Contracted Services	0	0	0
0	12	0	7630	Bank Charges	0	0	0
0	85	0	7790	Telephone	0	0	0
0	3,380	0	7800	Office Rental	0	0	0
0	4,304	0		Total Materials & Services	0	0	0
33,000	37,300	70,627		Total Expenditures and Fund Balance	83,191	83,191	83,191

The Small Business Development Center (SBDC) receives funding from multiple sources, including Federal, State, and local (College) match. Program income is also earned and expended to support the Center. These sources fund one full-time Director, one full-time Program Assistant, two half-time Business Advisers, hourly and contract instructors. The purpose of the SBDC is to work with Klamath and Lake County's small for-profit businesses, assisting pre-venture and existing entrepreneurs with ideation; access to capital; business plan and funding proposal development; retention and creation of jobs. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1506 - SBDC - State Sources

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	540	0	6200	Adjunct Faculty - Non-Credit	0	0	0
14,237	4,371	0	6600	Administrative Salaries	42,164	42,164	42,164
0	3,664	0	6700	Full Time Support Staff	0	0	0
36,220	38,224	82,250	6800	Part Time Support Staff	49,738	49,738	49,738
3,620	3,501	6,292	1	FICA	7,374	7,374	7,374
19	18	0	2	Worker's Compensation	0	0	0
162	137	823	3	Unemployment	964	964	964
13,812	8,675	0	4	PERS	12,367	12,367	12,367
35	32	0	5	Life Insurance	0	0	0
65	9	0	6	Accident/Disability Insurance	0	0	0
14,926	12,125	8,700	7	Health Insurance	12,462	12,462	12,462
83,095	71,297	98,065		Total Personnel Services	125,069	125,069	125,069
0	30	0	7115	Postage	0	0	0
0	0	0	7150	Marketing	1,600	1,600	1,600
0	134	0	7240	Travel	0	0	0
0	1,733	0	7250	Training & Continuing Education	0	0	0
0	724	0	7350	Dues / Memberships	0	0	0
0	300	0	7360	Subscriptions	0	0	0
0	3,503	0	7400	Contracted Services	0	0	0
0	310	0	7630	Bank Charges	0	0	0
0	187	0	7790	Telephone	0	0	0
0	3,380	0	7800	Office Rental	0	0	0
0	4,307	0	7925	Tools & Equipment < \$5,000	0	0	0
0	14,608	0		Total Materials & Services	1,600	1,600	1,600
83,095	85,905	98,065		Total Expenditures and Fund Balance	126,669	126,669	126,669

The Small Business Development Center (SBDC) receives funding from multiple sources, including Federal, State, and local (College) match. Program income is also earned and expended to support the Center. These sources fund one full-time Director, one full-time Program Assistant, two half-time Business Advisers, hourly and contract instructors. The purpose of the SBDC is to work with Klamath and Lake County's small for-profit businesses, assisting pre-venture and existing entrepreneurs with ideation; access to capital; business plan and funding proposal development; retention and creation of jobs. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****1516 - SBDC - SCOEDD/EDA**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	6600	Administrative Salaries	20,768	20,768	20,768
0	0	0	1	FICA	1,589	1,589	1,589
0	0	0	3	Unemployment	208	208	208
0	0	0	4	PERS	6,091	6,091	6,091
0	0	0	7	Health Insurance	6,138	6,138	6,138
0	0	0		Total Personnel Services	34,793	34,793	34,793
0	0	0		Total Expenditures and Fund Balance	34,793	34,793	34,793

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2518 - SBDC - Foundation

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
536	0	0	6600	Administrative Salaries	0	0	0
2,389	0	0	6700	Full Time Support Staff	0	0	0
1,790	0	62,809	6800	Part Time Support Staff	62,809	62,809	62,809
356	0	4,805	1	FICA	4,805	4,805	4,805
3	0	0	2	Worker's Compensation	0	0	0
17	0	628	3	Unemployment	628	628	628
1,081	0	0	4	PERS	0	0	0
6	0	0	5	Life Insurance	0	0	0
4	0	0	6	Accident/Disability Insurance	0	0	0
1,124	0	0	7	Health Insurance	0	0	0
7,306	0	68,242		Total Personnel Services	68,242	68,242	68,242
0	0	0	7400	Contracted Services	2,970	2,970	2,970
0	0	0		Total Materials & Services	2,970	2,970	2,970
7,306	0	68,242		Total Expenditures and Fund Balance	71,212	71,212	71,212

The Small Business Development Center (SBDC) and the Klamath IDEA receive funding from multiple sources, including Federal, State, College, Foundations and other community sources. These sources fund one full-time Director, one full-time Program Assistant, two half-time Business Advisers, hourly and contract instructors and a full-time time Klamath IDEA Entrepreneur Concierge. The purpose of the SBDC is to work with Klamath and Lake County's small for-profit businesses, assisting with pre-venture ideation, access to capital, business plan and loan proposal development, retention and creation of jobs, and advocacy for small businesses. Klamath IDEA is responsible for entrepreneurial ecosystem development in the region. No general fund dollars are provided to Klamath IDEA. The Klamath IDEA reimburses the College for personnel costs incurred. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2522 - SBDC - Foundation - Ford Foundation

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
6,267	3,818	10,031	6600	Administrative Salaries	0	0	0
3,201	0	900	6800	Part Time Support Staff	900	900	900
663	226	836	1	FICA	69	69	69
3	1	106	2	Worker's Compensation	95	95	95
30	9	109	3	Unemployment	9	9	9
2,319	894	2,745	4	PERS	0	0	0
15	8	13	5	Life Insurance	0	0	0
5	3	6	6	Accident/Disability Insurance	0	0	0
2,252	845	2,368	7	Health Insurance	0	0	0
14,756	5,804	17,114		Total Personnel Services	1,073	1,073	1,073
14,756	5,804	17,114		Total Expenditures and Fund Balance	1,073	1,073	1,073

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****2528 - SBDC - ROI**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	1,093	0	6600	Administrative Salaries	17,212	17,212	17,212
0	33,027	44,553	6700	Full Time Support Staff	30,747	30,747	30,747
0	2,461	3,408	1	FICA	833	833	833
0	15	11	2	Worker's Compensation	11	11	11
0	96	446	3	Unemployment	109	109	109
0	3,718	12,194	4	PERS	3,192	3,192	3,192
0	93	13	5	Life Insurance	13	13	13
0	172	6	6	Accident/Disability Insurance	6	6	6
0	14,324	18,000	7	Health Insurance	2,790	2,790	2,790
0	55,000	78,631		Total Personnel Services	54,912	54,912	54,912
0	55,000	78,631		Total Expenditures and Fund Balance	54,912	54,912	54,912

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

096 - NATIONAL SCIENCE FOUNDATION GRANT

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
4,913	1,050	0	4000	Federal Grants	74,987	74,987	74,987
4,913	1,050	0		Total Federal Sources	74,987	74,987	74,987
4,913	1,050	0		Total Resources	74,987	74,987	74,987

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2534 - NSF - Noyce Grant

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	6120	Adjunct Faculty - Credit	24,330	24,330	24,330
0	0	0	6800	Part Time Support Staff	4,335	4,335	4,335
0	0	0	1	FICA	16,805	16,805	16,805
0	0	0		Total Personnel Services	45,470	45,470	45,470
0	0	0	7050	Supplies	288	288	288
0	0	0	7240	Travel	6,524	6,524	6,524
0	0	0	7400	Contracted Services	5,400	5,400	5,400
0	0	0		Total Materials & Services	12,212	12,212	12,212
0	0	0	9110	Indirect Cost Expense	17,305	17,305	17,305
0	0	0		Total Transfers Out	17,305	17,305	17,305
0	0	0		Total Expenditures and Fund Balance	74,987	74,987	74,987

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

099 - WIOA

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
780,721	643,068	723,816	4000	Federal Grants	1,065,041	1,065,041	1,065,041
780,721	643,068	723,816		Total Federal Sources	1,065,041	1,065,041	1,065,041
71,352	87,359	0	4110	Grants and Contracts	0	0	0
71,352	87,359	0		Total State Sources	0	0	0
852,072	730,427	723,816		Total Resources	1,065,041	1,065,041	1,065,041

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3510 - WIOA - Adult

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
8,824	19,353	23,637	6600	Administrative Salaries	27,275	27,275	27,275
3,954	979	0	6600	Administrative Salaries - LV	0	0	0
17,491	10,554	0	6700	Full Time Support Staff - LV	0	0	0
26,207	23,778	99,160	6700	Full Time Support Staff	103,786	103,786	103,786
10,327	19,735	22,708	6800	Part Time Support Staff	47,602	47,602	47,602
330	460	0	6850	Part Time Work Experience	0	0	0
5,070	5,705	11,131	1	FICA	13,668	13,668	13,668
28	32	97	2	Worker's Compensation	77	77	77
83	223	1,455	3	Unemployment	1,787	1,787	1,787
11,496	13,368	33,609	4	PERS	45,741	45,741	45,741
131	115	215	5	Life Insurance	139	139	139
379	422	108	6	Accident/Disability Insurance	72	72	72
12,110	16,145	37,646	7	Health Insurance	42,129	42,129	42,129
96,432	110,869	229,767		Total Personnel Services	282,276	282,276	282,276
592	30	0	7050	Supplies - LV	0	0	0
1,318	36	650	7050	Supplies	1,500	1,500	1,500
0	52	0	7100	Printing	0	0	0
651	204	1,200	7240	Travel	2,500	2,500	2,500
1,241	142	600	7240	Travel - LV	0	0	0
38	0	0	7250	Training & Continuing Education - LV	0	0	0
471	0	850	7250	Training & Continuing Education	600	600	600
4,163	0	0	7251	Participant Training - LV	0	0	0
8,727	8,294	35,000	7251	Participant Training	35,000	35,000	35,000
5,970	4,182	14,000	7252	On-the-Job Training	17,300	17,300	17,300
0	1,422	2,500	7252	On-the-Job Training	0	0	0
4,414	1,531	7,000	7300	Student Support	6,219	6,219	6,219
0	684	1,600	7301	Student Support - Non-Educational	3,500	3,500	3,500
0	311	0	7301	Student Support - Non-Educational	0	0	0
368	387	250	7400	Contracted Services - LV	0	0	0
456	283	600	7400	Contracted Services	0	0	0
6,636	453	6,000	7755	Student Tuition Waivers - Credit	5,000	5,000	5,000
1,695	0	0	7756	Student Tuition Waivers - Non-Credit	0	0	0
18,713	27,600	6,000	7756	Student Tuition Waivers - Non-Credit	5,000	5,000	5,000

KLAMATH COMMUNITY COLLEGE DISTRICT

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3510 - WIOA - Adult

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
214	35	0	7758	Student Tuition Waivers - GED/Other	1,250	1,250	1,250
0	76	0	7758	Student Tuition Waivers - GED/Other	0	0	0
-495	0	0	7790	Telephone	2,000	2,000	2,000
-171	0	0	7800	Office Rental - Exempt	0	0	0
378	590	0	7920	Equipment Lease / Rental	3,700	3,700	3,700
0	5	0	7920	Equipment Lease / Rental	0	0	0
657	1,284	700	7930	Computer Lines	1,000	1,000	1,000
210	434	150	7930	Computer Lines	0	0	0
56,246	48,033	77,100		Total Materials & Services	84,569	84,569	84,569
13,547	12,455	16,000	9110	Indirect Cost Expense	16,000	16,000	16,000
13,547	12,455	16,000		Total Transfers Out	16,000	16,000	16,000
166,225	171,357	322,867		Total Expenditures and Fund Balance	382,845	382,845	382,845

The WIOA is funded through the Federal Department of Labor with the goal of preparing workers. The Adult Program provides an emphasis on serving public assistance recipients, other low-income individuals, and individuals who are low-skilled. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Accessible education and services" and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

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3512 - WIOA - Displaced Worker

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
4,123	596	0	6600	Administrative Salaries - LV	0	0	0
29,734	27,697	23,637	6600	Administrative Salaries	27,275	27,275	27,275
20,724	21,318	59,618	6700	Full Time Support Staff	72,900	72,900	72,900
10,157	9,619	0	6700	Full Time Support Staff - LV	0	0	0
4,296	19,485	6,828	6800	Part Time Support Staff	13,151	13,151	13,151
330	0	0	6850	Part Time Work Experience	0	0	0
5,243	5,075	6,891	1	FICA	8,669	8,669	8,669
28	28	90	2	Worker's Compensation	85	85	85
231	199	901	3	Unemployment	1,133	1,133	1,133
9,274	14,673	22,787	4	PERS	31,236	31,236	31,236
149	128	190	5	Life Insurance	164	164	164
147	75	95	6	Accident/Disability Insurance	86	86	86
13,174	13,492	32,706	7	Health Insurance	32,178	32,178	32,178
97,610	112,385	153,743		Total Personnel Services	186,878	186,878	186,878
67	30	0	7050	Supplies - LV	0	0	0
949	36	650	7050	Supplies	1,200	1,200	1,200
220	142	500	7240	Travel - LV	0	0	0
736	0	1,000	7240	Travel	1,800	1,800	1,800
709	0	0	7250	Training & Continuing Education	600	600	600
16,794	2,690	35,000	7251	Participant Training	30,000	30,000	30,000
-5	525	0	7251	Participant Training - LV	0	0	0
2,114	3,871	14,000	7252	On-the-Job Training	12,000	12,000	12,000
0	899	0	7252	On-the-Job Training	0	0	0
5,529	3,021	3,500	7300	Student Support	3,500	3,500	3,500
0	2,165	1,600	7301	Student Support - Non-Educational	2,000	2,000	2,000
347	387	0	7400	Contracted Services - LV	0	0	0
927	466	600	7400	Contracted Services	600	600	600
0	0	6,000	7755	Student Tuition Waivers - Credit	5,000	5,000	5,000
1,745	3,095	0	7756	Student Tuition Waivers - Non-Credit	0	0	0
11,370	17,480	6,000	7756	Student Tuition Waivers - Non-Credit	5,000	5,000	5,000
190	136	0	7758	Student Tuition Waivers - GED/Other	1,000	1,000	1,000
-495	0	0	7790	Telephone	2,000	2,000	2,000
-171	0	0	7800	Office Rental - Exempt	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3512 - WIOA - Displaced Worker

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
315	590	0	7920	Equipment Lease / Rental	0	0	0
0	5	0	7920	Equipment Lease / Rental	0	0	0
-510	0	600	7925	Tools & Equipment < \$5,000	600	600	600
409	434	0	7930	Computer Lines	0	0	0
657	1,284	0	7930	Computer Lines	0	0	0
41,896	37,254	69,450		Total Materials & Services	65,300	65,300	65,300
14,582	629	16,200	9110	Indirect Cost Expense	10,000	10,000	10,000
14,582	629	16,200		Total Transfers Out	10,000	10,000	10,000
154,088	150,268	239,393		Total Expenditures and Fund Balance	262,178	262,178	262,178

This funds two administrative staff and three full-time support staff through the Federal Department of Labor. The purpose of the WIOA Dislocated Worker program is to help dislocated workers become reemployed through job search assistance and/or training that builds their occupational skills to meet labor market needs. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Accessible education and services" and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

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3513 - WIOA - Youth

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
6,821	838	0	6600	Administrative Salaries - LV	0	0	0
4,024	9,859	228	6600	Administrative Salaries	27,514	27,514	27,514
13,625	6,920	27,403	6700	Full Time Support Staff - LV	0	0	0
33,649	33,002	0	6700	Full Time Support Staff	68,716	68,716	68,716
0	3,802	0	6800	Part Time Support Staff - LV	0	0	0
8,456	6,327	40,317	6800	Part Time Support Staff	44,664	44,664	44,664
1,584	8,696	0	6850	Part Time Work Experience	0	0	0
27,715	28,381	0	6850	Part Time Work Experience	0	0	0
7,153	6,861	5,198	1	FICA	10,778	10,778	10,778
62	59	29	2	Worker's Compensation	25	25	25
353	269	679	3	Unemployment	1,409	1,409	1,409
10,190	7,368	7,562	4	PERS	29,499	29,499	29,499
159	125	72	5	Life Insurance	50	50	50
174	209	35	6	Accident/Disability Insurance	27	27	27
19,460	16,718	10,223	7	Health Insurance	37,293	37,293	37,293
133,424	129,433	91,747		Total Personnel Services	219,975	219,975	219,975
96	30	0	7050	Supplies - LV	0	0	0
551	36	600	7050	Supplies	600	600	600
1,959	1,973	1,600	7240	Travel	2,000	2,000	2,000
1,313	142	0	7240	Travel - LV	0	0	0
338	0	400	7250	Training & Continuing Education	400	400	400
0	0	12,000	7251	Participant Training	11,000	11,000	11,000
0	1,200	0	7251	Participant Training - LV	0	0	0
3,179	4,506	5,000	7300	Student Support	7,000	7,000	7,000
0	3,325	0	7301	Student Support - Non-Educational	0	0	0
5,022	385	0	7400	Contracted Services - LV	0	0	0
529	375	0	7400	Contracted Services	0	0	0
0	1,125	2,500	7647	Student Incentive	2,500	2,500	2,500
0	300	0	7648	WEX Comp Incentive	0	0	0
0	450	0	7648	WEX Comp Incentive	0	0	0
0	1,212	0	7755	Student Tuition Waivers - Credit	0	0	0
2,990	16,460	0	7756	Student Tuition Waivers - Non-Credit	0	0	0
1,295	1,631	1,000	7758	Student Tuition Waivers - GED/Other	1,000	1,000	1,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3513 - WIOA - Youth

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
989	0	1,000	7790	Telephone	1,000	1,000	1,000
4,742	4,400	5,124	7800	Office Rental - Exempt	0	0	0
200	13	800	7920	Equipment Lease / Rental	0	0	0
0	5	0	7920	Equipment Lease / Rental	0	0	0
105	0	0	7925	Tools & Equipment < \$5,000	0	0	0
210	436	0	7930	Computer Lines	0	0	0
193	0	0	7930	Computer Lines	0	0	0
91	0	0	7940	Furniture < \$5,000 - LV	0	0	0
23,803	38,004	30,024		Total Materials & Services	25,500	25,500	25,500
1,038	0	0	9110	Indirect Cost Expense - LV	0	0	0
13,071	21,822	17,341	9110	Indirect Cost Expense	26,851	26,851	26,851
14,109	21,822	17,341		Total Transfers Out	26,851	26,851	26,851
171,337	189,259	139,112		Total Expenditures and Fund Balance	272,326	272,326	272,326

The WIOA is funded through the Federal Department of Labor with the goal of preparing workers. The purpose of the WIOA Youth program is to assist low income youth, between the ages of 14 and 24, acquire the educational and occupational skills, training, and support needed to achieve academic and employment success and successfully transition into careers and productive adulthood. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Accessible education and services" and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3516 - WIOA - OR Work Experience

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
132	13,854	0	6600	Administrative Salaries	0	0	0
0	28	0	6600	Administrative Salaries	0	0	0
1,992	0	0	6700	Full Time Support Staff	21,000	21,000	21,000
1,688	3,088	0	6700	Full Time Support Staff	0	0	0
285	1,250	0	1	FICA	0	0	0
1	7	0	2	Worker's Compensation	0	0	0
18	49	0	3	Unemployment	0	0	0
1,041	4,640	0	4	PERS	0	0	0
8	43	0	5	Life Insurance	0	0	0
4	60	0	6	Accident/Disability Insurance	0	0	0
873	2,716	0	7	Health Insurance	0	0	0
6,042	25,734	0		Total Personnel Services	21,000	21,000	21,000
77	0	0	7250	Training & Continuing Education	0	0	0
13,985	2,990	0	7251	Participant Training NC - Exempt	11,000	11,000	11,000
0	183	0	7400	Contracted Services	0	0	0
4,735	3,004	0	7755	Student Tuition Waivers - Credit	0	0	0
18,797	6,177	0		Total Materials & Services	11,000	11,000	11,000
2,892	6,401	0	9110	Indirect Cost Expense	2,300	2,300	2,300
2,892	6,401	0		Total Transfers Out	2,300	2,300	2,300
27,731	38,313	0		Total Expenditures and Fund Balance	34,300	34,300	34,300

WIOA - OR Work Experience. The WIOA is funded through the Federal Department of Labor with the goal of preparing workers. The Adult Program provides an emphasis on serving public assistance recipients, other low-income individuals, and individuals who are low-skilled. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Accessible education and services" and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3517 - WIOA - Lake County

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	1,136	0	6600	Administrative Salaries	0	0	0
30	525	0	6600	Administrative Salaries	0	0	0
551	0	0	6700	Full Time Support Staff	0	0	0
9,378	2,313	0	6700	Full Time Support Staff	11,800	11,800	11,800
763	305	0	1	FICA	0	0	0
4	2	0	2	Worker's Compensation	0	0	0
178	12	0	3	Unemployment	0	0	0
158	1,084	0	4	PERS	0	0	0
16	9	0	5	Life Insurance	0	0	0
55	5	0	6	Accident/Disability Insurance	0	0	0
1,104	682	0	7	Health Insurance	0	0	0
12,237	6,071	0		Total Personnel Services	11,800	11,800	11,800
1,360	610	0	9110	Indirect Cost Expense	1,450	1,450	1,450
1,360	610	0		Total Transfers Out	1,450	1,450	1,450
13,597	6,681	0		Total Expenditures and Fund Balance	13,250	13,250	13,250

WIOA - Lake County. The WIOA is funded through the Federal Department of Labor with the goal of preparing workers. The Adult Program provides an emphasis on serving Lake County public assistance recipients, other low-income individuals, and individuals who are low-skilled. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Accessible education and services" and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

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3518 - WIOA - TANF Youth

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
153	84	0	6600	Administrative Salaries	0	0	0
0	6,165	0	6700	Full Time Support Staff	0	0	0
8,252	10,679	4,355	6700	Full Time Support Staff	20,633	20,633	20,633
0	0	6,828	6800	Part Time Support Staff	10,780	10,780	10,780
10,016	6,199	0	6850	Part Time Work Experience	0	0	0
1,397	1,770	856	1	FICA	2,403	2,403	2,403
15	14	25	2	Worker's Compensation	25	25	25
102	69	112	3	Unemployment	314	314	314
2,130	2,081	1,192	4	PERS	7,210	7,210	7,210
23	43	50	5	Life Insurance	50	50	50
36	22	27	6	Accident/Disability Insurance	27	27	27
1,401	4,848	9,000	7	Health Insurance	9,300	9,300	9,300
23,524	31,975	22,444		Total Personnel Services	50,742	50,742	50,742
0	0	0	7240	Travel	300	300	300
0	0	0	7251	Participant Training NC - Exempt	14,000	14,000	14,000
600	2,270	0	7300	Student Support - Exempt	3,000	3,000	3,000
0	125	0	7647	Student Incentive	0	0	0
0	100	0	7648	WEX Comp Incentive	0	0	0
0	965	0	7755	Student Tuition Waivers - Credit	0	0	0
600	3,459	0		Total Materials & Services	17,300	17,300	17,300
4,705	6,931	0	9110	Indirect Cost Expense	0	0	0
4,705	6,931	0		Total Transfers Out	0	0	0
28,829	42,366	22,444		Total Expenditures and Fund Balance	68,042	68,042	68,042

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3532 - WIOA-Youth Dev Department

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	6850	Part Time Work Experience	20,200	20,200	20,200
0	0	0		Total Personnel Services	20,200	20,200	20,200
0	0	0	7758	Student Tuition Waivers - GED/Other	8,700	8,700	8,700
0	0	0		Total Materials & Services	8,700	8,700	8,700
0	0	0	9110	Indirect Cost Expense	3,200	3,200	3,200
0	0	0		Total Transfers Out	3,200	3,200	3,200
0	0	0		Total Expenditures and Fund Balance	32,100	32,100	32,100

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

101 - TRIO Upward Bound

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
252,494	230,631	348,925	4000	Federal Grants	353,601	353,601	353,601
252,494	230,631	348,925		Total Federal Sources	353,601	353,601	353,601
0	0	50,000	5000	Transfers In - General Fund	35,649	35,649	35,649
0	0	50,000		Total Transfers In	35,649	35,649	35,649
252,494	230,631	398,925		Total Resources	389,250	389,250	389,250

KLAMATH COMMUNITY COLLEGE DISTRICT

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3511 - Trio Upward Bound

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
52,440	82,552	92,845	6600	Administrative Salaries	143,053	143,053	143,053
26,030	2,462	0	6700	Full Time Support Staff	0	0	0
9,523	2,319	10,576	6800	Part Time Support Staff	10,576	10,576	10,576
1,760	0	0	6900	Student Wages	0	0	0
6,883	6,708	7,912	1	FICA	11,753	11,753	11,753
45	39	70	2	Worker's Compensation	70	70	70
341	263	1,034	3	Unemployment	1,536	1,536	1,536
16,345	18,655	25,412	4	PERS	41,957	41,957	41,957
180	191	200	5	Life Insurance	200	200	200
212	338	108	6	Accident/Disability Insurance	108	108	108
22,284	25,435	36,000	7	Health Insurance	55,800	55,800	55,800
136,043	138,961	174,157		Total Personnel Services	265,053	265,053	265,053
940	872	4,580	7050	Supplies	1,000	1,000	1,000
25,550	35,707	92,000	7051	Supplies for Students	44,000	44,000	44,000
92	0	502	7060	Books	500	500	500
52	639	0	7100	Printing	0	0	0
90	0	200	7115	Postage	200	200	200
3,239	554	9,179	7240	Travel	3,500	3,500	3,500
37,190	-14,714	19,000	7241	Student Travel	20,000	20,000	20,000
5,479	14,696	1,200	7250	Training & Continuing Education	1,200	1,200	1,200
0	607	0	7251	Participant Training NC - Exempt	0	0	0
16,318	1,193	24,600	7253	Other Training Stipends - Exempt	1,000	1,000	1,000
820	0	0	7310	Summer Bridge Program	0	0	0
200	995	3,743	7350	Dues / Memberships	3,743	3,743	3,743
0	23,495	1,200	7360	Subscriptions	1,200	1,200	1,200
150	82	28,980	7400	Contracted Services	7,500	7,500	7,500
663	9,798	3,200	7925	Tools & Equipment < \$5,000	2,000	2,000	2,000
1,590	795	1,590	7935	Software < \$5,000	2,000	2,000	2,000
92,373	74,720	189,974		Total Materials & Services	87,843	87,843	87,843
16,968	16,950	34,794	9110	Indirect Cost Expense	36,354	36,354	36,354
16,968	16,950	34,794		Total Transfers Out	36,354	36,354	36,354
245,384	230,631	398,925		Total Expenditures and Fund Balance	389,250	389,250	389,250

The TRiO Upward Bound program serves students at local high schools who are low-income and potential first-generation students by providing them with the skills and motivation to complete high school, go to college, and graduate from college. This grant funds three full-time administrative staff. This cost center supports the Strategic Plan Initiatives of Prosperity, Access, Excellence, and Community, and Core Themes, "Meets the needs of Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****103 - VETERANS RESOURCE GRANT**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
10,830	32,012	70,038	4110	Grants and Contracts	15,340	15,340	15,340
10,830	32,012	70,038		Total State Sources	15,340	15,340	15,340
10,830	32,012	70,038		Total Resources	15,340	15,340	15,340

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3515 - Veteran Resource Grant

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	9,716	0	6800	Part Time Support Staff	0	0	0
5,040	0	12,000	6900	Student Wages	0	0	0
386	743	918	1	FICA	0	0	0
4	8	0	2	Worker's Compensation	0	0	0
25	29	120	3	Unemployment	0	0	0
0	1,077	0	4	PERS	0	0	0
5,455	11,573	13,038		Total Personnel Services	0	0	0
210	0	1,000	7050	Supplies	0	0	0
5,166	11,489	40,000	7062	Books for Students	11,340	11,340	11,340
0	8,862	9,000	7150	Marketing	750	750	750
0	88	5,500	7400	Contracted Services	3,250	3,250	3,250
0	0	1,500	7925	Tools & Equipment < \$5,000	0	0	0
5,376	20,439	57,000		Total Materials & Services	15,340	15,340	15,340
10,830	32,012	70,038		Total Expenditures and Fund Balance	15,340	15,340	15,340

The Veteran Resource grant contributes funding for staffing, student outreach and equipment for the Veteran Resource Center. The program provides articulations for OIT's Technology and Management degree and Eastern Oregon University's Business Administration and Psychology degrees as part of their Base to Bachelor's degree program and are hopeful for further expansion into additional degree programs. This cost center supports the Strategic Plan Initiatives of Excellence and Access, and Core Themes, "Provide accessible education and services" and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

104 - GED WRAPAROUND

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
7,779	84,723	0	4110	Grants and Contracts	108,370	108,370	108,370
7,779	84,723	0		Total State Sources	108,370	108,370	108,370
7,779	84,723	0		Total Resources	108,370	108,370	108,370

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1206 - GED Wraparound Grant

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
4,585	47,000	0	6600	Administrative Salaries	51,356	51,356	51,356
353	3,085	0	1	FICA	37,188	37,188	37,188
2	16	0	2	Worker's Compensation	0	0	0
28	121	0	3	Unemployment	0	0	0
1,255	11,085	0	4	PERS	0	0	0
10	76	0	5	Life Insurance	0	0	0
19	148	0	6	Accident/Disability Insurance	0	0	0
822	15,490	0	7	Health Insurance	0	0	0
7,072	77,021	0		Total Personnel Services	88,544	88,544	88,544
0	0	0	7240	Travel	2,096	2,096	2,096
0	0	0	7250	Training & Continuing Education	680	680	680
0	0	0	7300	Student Support - Exempt	7,918	7,918	7,918
0	0	0		Total Materials & Services	10,694	10,694	10,694
707	7,702	0	9110	Indirect Cost Expense	9,132	9,132	9,132
707	7,702	0		Total Transfers Out	9,132	9,132	9,132
7,779	84,723	0		Total Expenditures and Fund Balance	108,370	108,370	108,370

The GED Wraparound Grant budget provides funding for administration (full and part-time staff) and supplies to support the College's Adult Learning Programs. The Department realized an increase in graduates during in the Fall of 2019 of more than double. Educational attainment helps drive personal and community prosperity. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****105 - WELLNESS FUND**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
45,522	28,222	21,571	4110	Grants and Contracts	32,588	32,588	32,588
45,522	28,222	21,571		Total Local Sources	32,588	32,588	32,588
0	0	10,000	5000	Transfers In - General Fund	10,000	10,000	10,000
0	0	10,000		Total Transfers In	10,000	10,000	10,000
9,074	9,074	0	5999	Carry Forward	8,878	8,878	8,878
9,074	9,074	0		Total Carry Forward	8,878	8,878	8,878
54,596	37,296	31,571		Total Resources	51,466	51,466	51,466

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5054 - Wellness Fund (Internally Funded)

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	8,000	6800	Part Time Support Staff	8,000	8,000	8,000
0	196	0	6900	Student Wages	0	0	0
0	0	612	1	FICA	612	612	612
0	0	30	2	Worker's Compensation	30	30	30
0	0	80	3	Unemployment	80	80	80
0	196	8,722		Total Personnel Services	8,722	8,722	8,722
1,909	0	1,308	7050	Supplies	7,000	7,000	7,000
17,616	0	0	7400	Contracted Services	0	0	0
250	0	0	7920	Equipment Lease / Rental	0	0	0
0	0	0	7925	Tools & Equipment < \$5,000	3,000	3,000	3,000
19,774	0	1,308		Total Materials & Services	10,000	10,000	10,000
19,774	196	10,030		Total Expenditures and Fund Balance	18,722	18,722	18,722

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5502 - Wellness Fund

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
7,390	1,543	3,700	6200	Adjunct Faculty - Non-Credit	3,700	3,700	3,700
4,717	19,206	14,000	6800	Part Time Support Staff	14,000	14,000	14,000
928	1,587	1,354	1	FICA	1,354	1,354	1,354
6	7	60	2	Worker's Compensation	60	60	60
42	62	177	3	Unemployment	177	177	177
3,314	5,679	0	4	PERS	0	0	0
16,396	28,084	19,291		Total Personnel Services	19,291	19,291	19,291
1,557	139	400	7050	Supplies	8,453	8,453	8,453
0	0	400	7061	Multi-media	0	0	0
415	0	0	7250	Training & Continuing Education	0	0	0
7,380	0	0	7400	Contracted Services	2,500	2,500	2,500
0	0	1,450	7925	Tools & Equipment < \$5,000	2,500	2,500	2,500
9,352	139	2,250		Total Materials & Services	13,453	13,453	13,453
25,748	28,222	21,541		Total Expenditures and Fund Balance	32,744	32,744	32,744

The Wellness Grant provides funding dedicated to supporting the improvement of Klamath Community College staff and faculty's overall wellness through emphasis on emotional, mental, financial, physical, and occupational well-being. This is provided through education and on-campus facilitated programs in those disciplines. The grant budget funds one part-time Wellness Coordinator, monthly healthy snack campaign, one-on-one training sessions, and incorporation of stress reduction activities. This cost center is aligned with the 2018-21 Strategic Plan, where Wellness is mentioned specifically in the Prosperity and Excellence sections, and supports the Core Theme, "Quality Education and Services."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

106 - HIGH SCHOOL EQUIVALENCY PROG. (HEP)

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
277,618	383,315	419,334	4000	Federal Grants	464,409	464,409	464,409
277,618	383,315	419,334		Total Federal Sources	464,409	464,409	464,409
0	0	0	5000	Transfers In - General Fund	0	0	0
0	0	0		Total Transfers In	0	0	0
277,618	383,315	419,334		Total Resources	464,409	464,409	464,409

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1207 - High School Equivalency Prog.- (HEP)

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
45,186	66,079	51,517	6600	Administrative Salaries	67,509	67,509	67,509
31,832	82,023	99,960	6700	Full Time Support Staff	147,952	147,952	147,952
8,507	19,351	27,500	6800	Part Time Support Staff	0	0	0
6,435	12,727	13,692	1	FICA	16,483	16,483	16,483
39	80	138	2	Worker's Compensation	98	98	98
252	504	1,790	3	Unemployment	2,155	2,155	2,155
16,259	25,161	48,988	4	PERS	63,194	63,194	63,194
186	416	400	5	Life Insurance	400	400	400
293	695	216	6	Accident/Disability Insurance	216	216	216
28,137	44,080	68,650	7	Health Insurance	74,400	74,400	74,400
137,126	251,116	312,850		Total Personnel Services	372,406	372,406	372,406
4,512	1,603	500	7050	Supplies	500	500	500
0	0	18,190	7060	Books	18,190	18,190	18,190
0	1,580	0	7062	Books for Students	0	0	0
0	180	0	7100	Printing	0	0	0
598	302	100	7115	Postage	100	100	100
15,399	18,990	1,000	7150	Marketing	1,000	1,000	1,000
163	2,868	9,905	7240	Travel	9,905	9,905	9,905
3,797	798	2,000	7250	Training & Continuing Education	2,000	2,000	2,000
184	7,750	0	7253	Other Training Stipends	0	0	0
0	5,722	27,107	7300	Student Support - Exempt	9,000	9,000	9,000
0	12,026	16,000	7301	Student Support - Non-Educational	9,000	9,000	9,000
500	1,000	0	7350	Dues / Memberships	0	0	0
20,527	35,323	2,500	7400	Contracted Services	2,500	2,500	2,500
0	4,045	0	7758	Student Tuition Waivers - GED/Other	10,215	10,215	10,215
39,540	13,505	0	7925	Tools & Equipment < \$5,000	0	0	0
4,453	0	0	7940	Furniture < \$5,000	0	0	0
89,674	105,692	77,302		Total Materials & Services	62,410	62,410	62,410
19,844	26,507	29,162	9110	Indirect Cost Expense	29,593	29,593	29,593
19,844	26,507	29,162		Total Transfers Out	29,593	29,593	29,593
246,644	383,315	419,314		Total Expenditures and Fund Balance	464,409	464,409	464,409

The High School Equivalency Program is made available through a Federal Grant that provides funding for one administrative salary, and three full time support staff in addition to needed materials and services. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the Needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

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108 - STRENGTHENING INSTITUTIONS - TITLE III

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
294,435	347,312	402,814	4000	Federal Grants	651,149	651,149	651,149
294,435	347,312	402,814		Total Federal Sources	651,149	651,149	651,149
294,435	347,312	402,814		Total Resources	651,149	651,149	651,149

KLAMATH COMMUNITY COLLEGE DISTRICT

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3524 - Strengthening Institutions - Title III

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	6,000	0	6130	Full Time - 9 Month Faculty	0	0	0
59,142	113,645	152,557	6600	Administrative Salaries	172,846	172,846	172,846
28,491	37,905	0	6700	Full Time Support Staff	0	0	0
0	7,796	40,532	6800	Part Time Support Staff	40,532	40,532	40,532
6,435	12,116	14,771	1	FICA	16,323	16,323	16,323
36	58	90	2	Worker's Compensation	135	135	135
253	476	1,931	3	Unemployment	2,134	2,134	2,134
23,980	37,478	41,755	4	PERS	53,281	53,281	53,281
195	288	405	5	Life Insurance	405	405	405
338	511	162	6	Accident/Disability Insurance	162	162	162
26,151	36,852	54,000	7	Health Insurance	55,800	55,800	55,800
145,019	253,126	306,203		Total Personnel Services	341,618	341,618	341,618
5,878	6,772	1,339	7050	Supplies	554	554	554
966	827	18,000	7051	Supplies for Students	111	111	111
1,422	1,493	0	7060	Books	200	200	200
665	480	0	7100	Printing	832	832	832
0	3,644	0	7150	Marketing	0	0	0
3,214	251	37,272	7240	Travel	22,459	22,459	22,459
18,924	613	0	7250	Training & Continuing Education	0	0	0
150	2,008	0	7350	Dues / Memberships	0	0	0
3,835	21,913	25,000	7360	Subscriptions	25,000	25,000	25,000
0	0	15,000	7400	Contracted Services	15,000	15,000	15,000
0	698	0	7850	Repairs	0	0	0
37,763	27,987	0	7925	Tools & Equipment < \$5,000	0	0	0
2,754	2,542	0	7935	Software < \$5,000	0	0	0
0	7,298	0	7940	Furniture < \$5,000	0	0	0
75,571	76,524	96,611		Total Materials & Services	64,156	64,156	64,156
52,486	0	0	8000	Equipment - Exempt	0	0	0
2,578	0	0	8040	Software - Exempt	0	0	0
55,064	0	0		Total Capital Outlay	0	0	0
275,654	329,650	402,814		Total Expenditures and Fund Balance	405,774	405,774	405,774

KLAMATH COMMUNITY COLLEGE DISTRICT

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3527 - Title III - CARES Act

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	1,806	0	6800	Part Time Support Staff	20,000	20,000	20,000
0	138	0	1	FICA	0	0	0
0	2	0	2	Worker's Compensation	0	0	0
0	5	0	3	Unemployment	0	0	0
0	494	0	4	PERS	0	0	0
0	2,445	0		Total Personnel Services	20,000	20,000	20,000
0	1,513	0	7050	Supplies	105,375	105,375	105,375
0	2,577	0	7052	Supplies - Janitorial	50,000	50,000	50,000
0	651	0	7150	Marketing	0	0	0
0	4,290	0	7174	Cont. Serv. - Other Media	0	0	0
0	3,250	0	7400	Contracted Services	50,000	50,000	50,000
0	2,936	0	7925	Tools & Equipment < \$5,000	20,000	20,000	20,000
0	15,217	0		Total Materials & Services	225,375	225,375	225,375
0	17,662	0		Total Expenditures and Fund Balance	245,375	245,375	245,375

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

109 - DHS TANF JOBS

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
85,604	98,725	188,353	4110	Grants and Contracts	127,400	127,400	127,400
85,604	98,725	188,353		Total State Sources	127,400	127,400	127,400
85,604	98,725	188,353		Total Resources	127,400	127,400	127,400

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1359 - DHS TANF Jobs

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	45,000	6120	Adjunct Faculty - Credit	0	0	0
2,880	3,961	0	6200	Adjunct Faculty - Non-Credit	3,500	3,500	3,500
31,078	42,199	43,044	6700	Full Time Support Staff	46,301	46,301	46,301
2,469	3,388	6,735	1	FICA	3,842	3,842	3,842
15	21	60	2	Worker's Compensation	50	50	50
105	133	880	3	Unemployment	483	483	483
8,710	12,634	20,404	4	PERS	14,580	14,580	14,580
68	106	100	5	Life Insurance	100	100	100
77	197	54	6	Accident/Disability Insurance	54	54	54
11,339	17,300	18,000	7	Health Insurance	18,600	18,600	18,600
56,740	79,939	134,277		Total Personnel Services	87,510	87,510	87,510
196	677	0	7050	Supplies	100	100	100
411	0	2,280	7051	Supplies for Students	340	340	340
0	52	100	7100	Printing	100	100	100
0	0	1,500	7240	Travel	1,500	1,500	1,500
0	0	0	7251	Participant Training NC - Exempt	2,000	2,000	2,000
4,434	1,887	2,000	7300	Student Support - Exempt	4,500	4,500	4,500
3,318	111	24,000	7755	Student Tuition Waivers - Credit	0	0	0
10,930	6,860	3,000	7756	Student Tuition Waivers - Non-Credit	15,500	15,500	15,500
2,145	1,775	1,000	7758	Student Tuition Waivers - GED/Other	2,200	2,200	2,200
21,434	11,363	33,880		Total Materials & Services	26,240	26,240	26,240
7,379	7,424	20,196	9110	Indirect Cost Expense	13,650	13,650	13,650
7,379	7,424	20,196		Total Transfers Out	13,650	13,650	13,650
85,552	98,725	188,353		Total Expenditures and Fund Balance	127,400	127,400	127,400

DHS TANF JOBS is provided this Biennium under a two-year grant with Department of Human Services (DHS) dedicated to serving Temporary Assistance to Needy Families (TANF) recipients with needed education and life skills, such as, GED, Industry Certificates, managing a home budget, etc. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes: "Accessible education and services" and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

110 - CARES ACT

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	512,533	1,581,683	4000	Federal Grants	1,354,225	1,354,225	1,354,225
0	512,533	1,581,683		Total Federal Sources	1,354,225	1,354,225	1,354,225
0	512,533	1,581,683		Total Resources	1,354,225	1,354,225	1,354,225

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5503 - CARES ACT

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	45,000	6800	Part Time Support Staff	45,000	45,000	45,000
0	3,749	0	6900	Student Wages	0	0	0
0	287	3,443	1	FICA	3,443	3,443	3,443
0	4	0	2	Worker's Compensation	30	30	30
0	11	450	3	Unemployment	450	450	450
218	26	0	5	Life Insurance	0	0	0
71	0	0	6	Accident/Disability Insurance	0	0	0
7,401	0	0	7	Health Insurance	0	0	0
7,690	4,076	48,893		Total Personnel Services	48,923	48,923	48,923
94	25,961	200,000	7050	Supplies	150,000	150,000	150,000
0	415	0	7051	Supplies for Students	0	0	0
0	6,270	0	7150	Marketing	0	0	0
0	1,583	0	7300	Student Support - Exempt	0	0	0
0	29,447	100,000	7400	Contracted Services	89,083	89,083	89,083
0	139,331	0	7736	Misc. Scholarships	0	0	0
0	0	200,000	7755	Student Tuition Waivers - Credit	170,000	170,000	170,000
0	0	200,000	7756	Student Tuition Waivers - Non-Credit	170,000	170,000	170,000
0	0	69,953	7758	Student Tuition Waivers - GED/Other	69,953	69,953	69,953
143	35,029	288,000	7925	Tools & Equipment < \$5,000	250,000	250,000	250,000
238	238,036	1,057,953		Total Materials & Services	899,036	899,036	899,036
82,364	184,297	0	8000	Equipment	0	0	0
82,364	184,297	0		Total Capital Outlay	0	0	0
0	86,124	474,837	9110	Indirect Cost Expense	406,267	406,267	406,267
0	86,124	474,837		Total Transfers Out	406,267	406,267	406,267
90,292	512,533	1,581,683		Total Expenditures and Fund Balance	1,354,225	1,354,225	1,354,225

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

112 - USDA - FS Fund

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	4000	Federal Grants	115,000	115,000	115,000
0	0	0		Total Federal Sources	115,000	115,000	115,000
0	0	0		Total Resources	115,000	115,000	115,000

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****2532 - USDA - FS Grant**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	6600	Administrative Salaries	50,000	50,000	50,000
0	0	0	1	FICA	36,625	36,625	36,625
0	0	0		Total Personnel Services	86,625	86,625	86,625
0	0	0	7240	Travel	4,000	4,000	4,000
0	0	0	7250	Training & Continuing Education	2,725	2,725	2,725
0	0	0	7400	Contracted Services	21,650	21,650	21,650
0	0	0		Total Materials & Services	28,375	28,375	28,375
0	0	0		Total Expenditures and Fund Balance	115,000	115,000	115,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

113 - DOL Strengthening Community Colleges

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	4000	Federal Grants	81,120	81,120	81,120
0	0	0		Total Federal Sources	81,120	81,120	81,120
0	0	0		Total Resources	81,120	81,120	81,120

KLAMATH COMMUNITY COLLEGE DISTRICT

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2533 - DOL Strengthening Community Colleges

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	6200	Adjunct Faculty - Non-Credit	40,000	40,000	40,000
0	0	0		Total Personnel Services	40,000	40,000	40,000
0	0	0	7050	Supplies	500	500	500
0	0	0	7240	Travel	2,100	2,100	2,100
0	0	0		Total Materials & Services	2,600	2,600	2,600
0	0	0	8000	Equipment - Exempt	38,520	38,520	38,520
0	0	0		Total Capital Outlay	38,520	38,520	38,520
0	0	0		Total Expenditures and Fund Balance	81,120	81,120	81,120

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

114 - Benefits Navigator

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	4110	Grants and Contracts	84,450	84,450	84,450
0	0	0		Total State Sources	84,450	84,450	84,450
0	0	0		Total Resources	84,450	84,450	84,450

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3531 - Benefits Navigator Grant

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	6700	Full Time Support Staff	46,330	46,330	46,330
0	0	0	1	FICA	3,544	3,544	3,544
0	0	0	2	Worker's Compensation	29	29	29
0	0	0	3	Unemployment	463	463	463
0	0	0	4	PERS	13,589	13,589	13,589
0	0	0	5	Life Insurance	112	112	112
0	0	0	6	Accident/Disability Insurance	54	54	54
0	0	0	7	Health Insurance	18,600	18,600	18,600
0	0	0		Total Personnel Services	82,721	82,721	82,721
0	0	0	7050	Supplies	100	100	100
0	0	0	7240	Travel	1,629	1,629	1,629
0	0	0		Total Materials & Services	1,729	1,729	1,729
0	0	0		Total Expenditures and Fund Balance	84,450	84,450	84,450

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

115 - SOESD-Ignite Grant

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	4110	Grants and Contracts	72,000	72,000	72,000
0	0	0		Total Local Sources	72,000	72,000	72,000
0	0	0		Total Resources	72,000	72,000	72,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2535 - SOESD-IGNITE Grant

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	6600	Administrative Salaries	30,000	30,000	30,000
0	0	0	1	FICA	7,000	7,000	7,000
0	0	0		Total Personnel Services	37,000	37,000	37,000
0	0	0	7150	Marketing	3,000	3,000	3,000
0	0	0	7240	Travel	3,000	3,000	3,000
0	0	0	7925	Tools & Equipment < \$5,000	29,000	29,000	29,000
0	0	0		Total Materials & Services	35,000	35,000	35,000
0	0	0		Total Expenditures and Fund Balance	72,000	72,000	72,000

RESERVE FUNDS

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KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****300 - RESERVE FOR PROGRAM DEVELOPMENT**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
130	24	0	4600	Interest, Investment	0	0	0
130	24	0		Total Interest Income	0	0	0
3,026	3,156	3,156	5999	Carry Forward	3,156	3,156	3,156
3,026	3,156	3,156		Total CARRY FORWARD	3,156	3,156	3,156
3,156	3,180	3,156		Total Resources	3,156	3,156	3,156

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5603 - Reserve for Program Development

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	3,156	7925	Tools & Equipment < \$5,000	3,156	3,156	3,156
0	0	3,156		Total Materials & Services	3,156	3,156	3,156
3,156	3,180	0	3998	Fund Balance	0	0	0
3,156	3,180	0		Total Fund Balance	0	0	0
3,156	3,180	3,156		Total Expenditures and Fund Balance	3,156	3,156	3,156

This fund allows the College to set aside resources for the future development of programs. These funds will eventually provide resources for the purchase of equipment and other required items for program start up. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Themes, "Support Student Success," and "Meets the Needs of the Student, Business, and Community."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

301 - RESERVE - RAINY DAY

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
6,826	4,764	0	4600	Interest, Investment	0	0	0
6,826	4,764	0		Total Interest Income	0	0	0
0	1,067,037	888,777	5000	Transfers In - General Fund	547,854	547,854	547,854
0	1,067,037	888,777		Total Transfers In	547,854	547,854	547,854
159,235	166,061	1,239,794	5999	Carry Forward	2,128,571	2,128,571	2,128,571
159,235	166,061	1,239,794		Total CARRY FORWARD	2,128,571	2,128,571	2,128,571
166,061	1,237,862	2,128,571		Total Resources	2,676,425	2,676,425	2,676,425

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5611 - Fund Balance

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
166,061	1,237,862	0	3998	Fund Balance	0	0	0
166,061	1,237,862	0		Total Fund Balance	0	0	0
0	0	0	3999	Unappropriated Balance	2,676,425	2,676,425	2,676,425
0	0	0		Total Unappropriated Fund Balance	2,676,425	2,676,425	2,676,425
166,061	1,237,862	0		Total Expenditures and Fund Balance	2,676,425	2,676,425	2,676,425

This fund allows the College to set aside funds in a "savings account" for operational purposes should there be a reduction in State Aid Payments. In past years, the State of Oregon has reduced its biennial appropriation to the community colleges due to economic downturns. Not only were the payments to community colleges reduced, the final payment for the biennium was postponed three months, creating cash flow issues for several colleges. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

302 - RESERVE FOR EQUIPMENT

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
613	115	0	4600	Interest, Investment	0	0	0
613	115	0		Total Interest Income	0	0	0
0	0	15,000	5000	Transfers In - General Fund	15,000	15,000	15,000
0	0	15,000		Total Transfers In	15,000	15,000	15,000
14,306	14,919	15,161	5999	Carry Forward	15,000	15,000	15,000
14,306	14,919	15,161		Total CARRY FORWARD	15,000	15,000	15,000
14,919	15,034	30,161		Total Resources	30,000	30,000	30,000

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****5605 - Reserve for Equipment**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	30,161	7925	Tools & Equipment < \$5,000	30,000	30,000	30,000
0	0	30,161		Total Materials & Services	30,000	30,000	30,000
14,919	15,034	0	3998	Fund Balance	0	0	0
14,919	15,034	0		Total Fund Balance	0	0	0
14,919	15,034	30,161		Total Expenditures and Fund Balance	30,000	30,000	30,000

This fund permits the College to set aside funds in a "savings account" to finance the future purchase of equipment, including equipment for additional construction projects. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

303 - RESERVE FOR FURNITURE

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,337	212	0	4600	Interest, Investment	0	0	0
1,337	212	0		Total Interest Income	0	0	0
0	0	25,000	5000	Transfers In - General Fund	10,000	10,000	10,000
0	0	25,000		Total Transfers In	10,000	10,000	10,000
36,267	30,740	26,691	5999	Carry Forward	20,000	20,000	20,000
36,267	30,740	26,691		Total CARRY FORWARD	20,000	20,000	20,000
37,604	30,952	51,691		Total Resources	30,000	30,000	30,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5606 - Reserve for Furniture

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
6,863	4,500	51,691	7940	Furniture < \$5,000	30,000	30,000	30,000
6,863	4,500	51,691		Total Materials & Services	30,000	30,000	30,000
30,740	26,452	0	3998	Fund Balance	0	0	0
30,740	26,452	0		Total Fund Balance	0	0	0
37,603	30,952	51,691		Total Expenditures and Fund Balance	30,000	30,000	30,000

This fund permits the College to set aside funds in a "savings account" to finance the future purchase of furniture, including furniture for additional construction projects. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****304 - RESERVE FOR TECHNOLOGY**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
913	171	0	4600	Interest, Investment	0	0	0
913	171	0		Total Interest Income	0	0	0
21,301	22,215	22,575	5999	Carry Forward	22,386	22,386	22,386
21,301	22,215	22,575		Total CARRY FORWARD	22,386	22,386	22,386
22,214	22,386	22,575		Total Resources	22,386	22,386	22,386

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5602 - Reserve for Technology

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	22,575	8000	Equipment	22,386	22,386	22,386
0	0	22,575		Total Capital Outlay	22,386	22,386	22,386
22,215	22,386	0	3998	Fund Balance	0	0	0
22,215	22,386	0		Total Fund Balance	0	0	0
22,215	22,386	22,575		Total Expenditures and Fund Balance	22,386	22,386	22,386

This fund permits the College to set aside funds in a "savings account" to finance technology primarily for the purpose of replacing the College's technology. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

305 - RESERVE FOR BUILDING

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
68	13	0	4600	Interest, Investment	0	0	0
68	13	0		Total Interest Income	0	0	0
0	0	20,000	5000	Transfers In - General Fund	20,000	20,000	20,000
0	0	20,000		Total Transfers In	20,000	20,000	20,000
1,585	1,653	1,680	5999	Carry Forward	2,000	2,000	2,000
1,585	1,653	1,680		Total CARRY FORWARD	2,000	2,000	2,000
1,653	1,666	21,680		Total Resources	22,000	22,000	22,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5604 - Reserve for Building

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	21,680	7400	Contracted Services	22,000	22,000	22,000
0	0	21,680		Total Materials & Services	22,000	22,000	22,000
1,653	1,666	0	3998	Fund Balance	0	0	0
1,653	1,666	0		Total Fund Balance	0	0	0
1,653	1,666	21,680		Total Expenditures and Fund Balance	22,000	22,000	22,000

This fund allows the College to set aside funds in a "savings account" for the expansion of the campus. These funds can be used for the construction on campus or used as matching funds for State of Oregon X1-G bonds. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

306 - STAFF DEVELOPMENT - INSTRUCTIONAL

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
118	18	0	4600	Interest, Investment	0	0	0
118	18	0		Total Interest Income	0	0	0
0	40,000	20,000	5000	Transfers In - General Fund	20,000	20,000	20,000
0	40,000	20,000		Total Transfers In	20,000	20,000	20,000
11,981	1,287	35,000	5999	Carry Forward	35,000	35,000	35,000
11,981	1,287	35,000		Total CARRY FORWARD	35,000	35,000	35,000
12,099	41,305	55,000		Total Resources	55,000	55,000	55,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5607 - Reserve for Staff Development - Instructional

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
10,813	5,003	55,000	7250	Training & Continuing Education	55,000	55,000	55,000
10,813	5,003	55,000		Total Materials & Services	55,000	55,000	55,000
1,287	36,302	0	3998	Fund Balance	0	0	0
1,287	36,302	0		Total Fund Balance	0	0	0
12,100	41,305	55,000		Total Expenditures and Fund Balance	55,000	55,000	55,000

This funds the professional development of full-time and part-time faculty. The purpose is to provide professional development for faculty. This cost center supports the Strategic Plan Initiatives of Prosperity, Access, and Excellence, and Core Theme, "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

307 - RESERVE - SNOW REMOVAL

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
74	15	0	4600	Interest, Investment	0	0	0
74	15	0		Total Interest Income	0	0	0
6,000	0	5,000	5000	Transfers In - General Fund	3,000	3,000	3,000
6,000	0	5,000		Total Transfers In	3,000	3,000	3,000
926	2,000	7,032	5999	Carry Forward	12,000	12,000	12,000
926	2,000	7,032		Total CARRY FORWARD	12,000	12,000	12,000
7,000	2,015	12,032		Total Resources	15,000	15,000	15,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5608 - Reserve for Snow Removal

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
5,000	0	12,032	7421	Contracted Services - Snow Removal	15,000	15,000	15,000
5,000	0	12,032		Total Materials & Services	15,000	15,000	15,000
2,000	2,015	0	3998	Fund Balance	0	0	0
2,000	2,015	0		Total Fund Balance	0	0	0
7,000	2,015	12,032		Total Expenditures and Fund Balance	15,000	15,000	15,000

The reserve fund allows the College to set-aside and accumulate funds in anticipation of current and future expenditures related to snow removal on campus. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

308 - RESERVE - BUILDING MAINTENANCE

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
620	-8	0	4600	Interest, Investment	0	0	0
620	-8	0		Total Interest Income	0	0	0
0	0	65,000	5000	Transfers In - General Fund	50,000	50,000	50,000
0	0	65,000		Total Transfers In	50,000	50,000	50,000
39,618	1,240	5,000	5999	Carry Forward	30,000	30,000	30,000
39,618	1,240	5,000		Total CARRY FORWARD	30,000	30,000	30,000
40,238	1,232	70,000		Total Resources	80,000	80,000	80,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5609 - Reserve for Building Maint.

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	50,000	7400	Contracted Services	50,000	50,000	50,000
6,610	0	20,000	7850	Repairs	30,000	30,000	30,000
6,610	0	70,000		Total Materials & Services	80,000	80,000	80,000
32,388	0	0	8100	Building	0	0	0
32,388	0	0		Total Capital Outlay	0	0	0
1,240	1,232	0	3998	Fund Balance	0	0	0
1,240	1,232	0		Total Fund Balance	0	0	0
40,238	1,232	70,000		Total Expenditures and Fund Balance	80,000	80,000	80,000

The reserve fund allows the College to set-aside and accumulate funds in anticipation of current and future expenditures related to building maintenance. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****310 - RESERVE PERS LIABILITY**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
53,874	10,169	0	4600	Interest, Investment	0	0	0
53,874	10,169	0		Total Interest Income	0	0	0
1,268,637	1,314,155	1,339,552	5999	Carry Forward	1,348,207	1,348,207	1,348,207
1,268,637	1,314,155	1,339,552		Total CARRY FORWARD	1,348,207	1,348,207	1,348,207
1,322,511	1,324,324	1,339,552		Total Resources	1,348,207	1,348,207	1,348,207

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5610 - Reserve for PERS Liability

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
7,280	-23,883	1,339,552	4	PERS	1,348,207	1,348,207	1,348,207
7,280	-23,883	1,339,552		Total Personnel Services	1,348,207	1,348,207	1,348,207
1,314,155	1,348,207	0	3998	Fund Balance	0	0	0
1,314,155	1,348,207	0		Total Fund Balance	0	0	0
1,321,435	1,324,324	1,339,552		Total Expenditures and Fund Balance	1,348,207	1,348,207	1,348,207

This fund allows the College to set aside funds in a "savings account" to make payment towards the College's PERS Unfunded Actuarial Liability (UAL). This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

ENTERPRISE FUNDS

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KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

200 - BOOKSTORE

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	95	0	4700	Sales	0	0	0
219,190	272,804	232,315	4701	Book Sales - New	252,500	252,500	252,500
130,537	104,703	209,034	4702	Book Sales - Used	150,000	150,000	150,000
31,870	32,716	56,553	4703	Supply Sales	56,503	56,503	56,503
6,822	8,217	13,158	4704	Clothing Sales	13,158	13,158	13,158
14,368	12,297	33,950	4705	Food & Beverage Sales	33,950	33,950	33,950
555	562	1,850	4707	Commissions	1,500	1,500	1,500
306	549	500	4708	Freight Income	500	500	500
525	1,862	600	4709	Other Sales	1,200	1,200	1,200
59	-47	0	4799	Cash Over / Short	0	0	0
404,232	433,759	547,960		Total Other Revenue	509,311	509,311	509,311
107,855	109,681	117,000	5999	Carry Forward	150,000	150,000	150,000
107,855	109,681	117,000		Total CARRY FORWARD	150,000	150,000	150,000
512,087	543,440	664,960		Total Resources	659,311	659,311	659,311

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

9501 - Bookstore

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
41,911	45,000	45,900	6600	Administrative Salaries	49,802	49,802	49,802
5,534	0	0	6800	Part Time Support Staff	0	0	0
11,375	3,010	14,000	6900	Student Wages	30,000	30,000	30,000
4,172	3,275	4,582	1	FICA	6,105	6,105	6,105
1,431	26	30	2	Worker's Compensation	30	30	30
186	128	599	3	Unemployment	798	798	798
7,160	11,824	12,563	4	PERS	14,607	14,607	14,607
102	118	100	5	Life Insurance	100	100	100
190	213	54	6	Accident/Disability Insurance	54	54	54
14,763	16,998	18,000	7	Health Insurance	18,600	18,600	18,600
86,821	80,592	95,828		Total Personnel Services	120,096	120,096	120,096
154,152	190,963	185,661	7001	Books - New CGS	192,000	192,000	192,000
84,849	68,057	119,045	7002	Books - Used CGS	97,000	97,000	97,000
19,122	19,629	36,847	7003	Supplies CGS	36,801	36,801	36,801
3,411	4,109	6,508	7004	Clothing CGS	6,508	6,508	6,508
10,138	8,609	23,765	7010	Food & Beverage CGS	23,765	23,765	23,765
263	931	300	7030	Other CGS	1,000	1,000	1,000
0	0	0	7031	Books for Resale	500	500	500
0	160	3,325	7034	Shrinkage	3,325	3,325	3,325
0	28	750	7035	Dept. Changes/Deadstock/Returns	750	750	750
875	565	1,000	7050	Supplies	1,000	1,000	1,000
104	0	150	7100	Printing	150	150	150
17,473	12,602	21,000	7115	Postage	21,000	21,000	21,000
394	425	450	7150	Marketing	550	550	550
144	128	1,000	7240	Travel	1,000	1,000	1,000
475	200	275	7350	Dues / Memberships	275	275	275
9,188	13,030	26,500	7400	Contracted Services	21,500	21,500	21,500
5,112	5,607	6,950	7630	Bank Charges	6,950	6,950	6,950
0	0	2,450	7900	Allowance for Doubtful Accounts	2,450	2,450	2,450
4,870	5,905	13,498	7925	Tools & Equipment < \$5,000	0	0	0
310,570	330,949	449,474		Total Materials & Services	416,524	416,524	416,524

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

9501 - Bookstore

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	8000	Equipment	4,000	4,000	4,000
5,015	0	0	8040	Software	0	0	0
5,015	0	0		Total Capital Outlay	4,000	4,000	4,000
109,681	131,899	0	3998	Fund Balance	0	0	0
109,681	131,899	0		Total Fund Balance	0	0	0
0	0	0	3999	Unappropriated Balance	118,691	118,691	118,691
0	0	0		Total Unappropriated Fund Balance	118,691	118,691	118,691
512,087	543,440	545,302		Total Expenditures, Fund Balance, and Unappropriated Fund Balance	659,311	659,311	659,311

This funds 1 full-time Manager. This cost center supports the Strategic Plan Initiatives of Excellence and Access, and Core Theme, "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

250 - FOOD SERVICE

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
10,947	7,076	21,825	4721	Catering	6,000	6,000	6,000
10,947	7,076	21,825		Total Other Revenue	6,000	6,000	6,000
33,083	35,654	32,255	5000	Transfers In - General Fund	11,720	11,720	11,720
33,083	35,654	32,255		Total Transfers In	11,720	11,720	11,720
882	694	0	5999	Carry Forward	0	0	0
882	694	0		Total CARRY FORWARD	0	0	0
44,912	43,424	54,080		Total Resources	17,720	17,720	17,720

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

9502 - Food Service

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
20,720	19,883	21,600	6800	Part Time Support Staff	0	0	0
1,585	1,521	1,652	1	FICA	0	0	0
11	11	20	2	Worker's Compensation	0	0	0
74	60	216	3	Unemployment	0	0	0
5,671	5,442	5,912	4	PERS	0	0	0
5,318	6,642	6,960	7	Health Insurance	0	0	0
33,378	33,558	36,360		Total Personnel Services	0	0	0
8,035	7,591	14,000	7000	Merchandise for Resale	14,000	14,000	14,000
664	0	0	7011	Consumable Supplies	0	0	0
446	0	200	7050	Supplies	200	200	200
0	0	500	7100	Printing	500	500	500
0	872	1,800	7400	Contracted Services	1,800	1,800	1,800
908	0	0	7645	Other Fees & Services	0	0	0
0	0	500	7850	Repairs	500	500	500
787	708	720	7920	Equipment Lease / Rental	720	720	720
10,840	9,172	17,720		Total Materials & Services	17,720	17,720	17,720
694	694	0	3998	Fund Balance	0	0	0
694	694	0		Total Fund Balance	0	0	0
44,913	43,424	54,080		Total Expenditures	17,720	17,720	17,720

The Food Service budget funds catering services performed by the Culinary program. This cost center supports the Strategic Plan Initiatives of Excellence and Core Theme, "Support Student Success."

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**DEBT SERVICE &
CAPITAL PROJECTS**

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KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

400 - DEBT SERVICE FUND

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
38	3	0	4603	Interest Income, U.S. Bank	0	0	0
38	3	0		Total Interest Income	0	0	0
719,884	719,996	720,000	5000	Transfers In - General Fund	720,000	720,000	720,000
719,884	719,996	720,000		Total Transfers In	720,000	720,000	720,000
1	0	0	5999	Carry Forward	0	0	0
1	0	0		Total CARRY FORWARD	0	0	0
719,923	719,999	720,000		Total Resources	720,000	720,000	720,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

8006 - Debt Service - 2009

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
102,433	93,720	93,720	7880	Interest Expense	93,720	93,720	93,720
205,000	215,000	215,000	7881	Principal Payments	215,000	215,000	215,000
307,433	308,720	308,720		Total Materials & Services	308,720	308,720	308,720
307,433	308,720	308,720		Total Expenditures and Fund Balance	308,720	308,720	308,720

The 2009 Debt Service budget is used to pay scheduled principal and interest payments on the Full Faith and Credit Obligations issued by the College in February 2009 in the amount of \$4.15 million. General Fund dollars are transferred to this fund to make the semi-annual payments that are due on June 1st and December 1st of each year. This debt is for a period of 20 years and was issued to provide the necessary matching funds for the Phase One project. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Meets the needs of Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****8007 - Debt Service - 2015**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
82,238	75,082	75,083	7880	Interest Expense	75,083	75,083	75,083
330,252	336,197	336,197	7881	Principal	336,197	336,197	336,197
412,489	411,279	411,280		Total Materials & Services	411,280	411,280	411,280
412,489	411,279	411,280		Total Expenditures and Fund Balance	411,280	411,280	411,280

The 2015 Debt Service budget is used to pay scheduled principal and interest payments on the Full Faith and Credit Obligations issued by the College in December 2015 in the amount of \$4.65 million. General Fund dollars are transferred to this fund to make the semi-annual payments that are due on July 15th and January 15th of each year. This debt is for a period of 20 years and was issued to provide the necessary matching funds for the Phase Two project. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Meets the needs of Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

500 - CAPITAL PROJECTS FUND

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	22,678	0	4210	Grants and Contracts	0	0	0
0	22,678	0		Total Local Sources	0	0	0
4,656	-99	0	4600	Interest, Investment	0	0	0
4,656	-99	0		Total Interest Income	0	0	0
0	500	0	4700	Miscellaneous Revenue	0	0	0
0	500	0		Total Other Revenue	0	0	0
77,860	220,000	220,000	5000	Transfers In - General Fund	120,000	120,000	120,000
77,860	220,000	220,000		Total Transfers In	120,000	120,000	120,000
235,678	38,600	100,000	5999	Carry Forward	200,000	200,000	200,000
235,678	38,600	100,000		Total CARRY FORWARD	200,000	200,000	200,000
318,194	281,679	320,000		Total Resources	320,000	320,000	320,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

7001 - Small Capital Projects

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
25,626	38,461	0	6700	Full Time Support Staff	0	0	0
1,967	2,954	0	1	FICA	0	0	0
15	19	0	2	Worker's Compensation	0	0	0
77	116	0	3	Unemployment	0	0	0
6,147	10,527	0	4	PERS	0	0	0
0	94	0	5	Life Insurance	0	0	0
0	180	0	6	Accident/Disability Insurance	0	0	0
0	9,355	0	7	Health Insurance	0	0	0
33,832	61,706	0		Total Personnel Services	0	0	0
46,632	2,853	140,000	7050	Supplies	140,000	140,000	140,000
11,509	17,719	75,000	7400	Contracted Services	75,000	75,000	75,000
0	309	5,000	7920	Equipment Lease / Rental	5,000	5,000	5,000
0	0	100,000	7925	Tools & Equipment < \$5,000	100,000	100,000	100,000
58,141	20,881	320,000		Total Materials & Services	320,000	320,000	320,000
91,974	82,587	320,000		Total Expenditures and Fund Balance	320,000	320,000	320,000

The Small Capital Projects budget facilitates the tracking and capitalization of small capital projects, including remodeling, landscaping, and signage. This cost center supports the Strategic Plan Initiatives of Excellence and Planning, and Core Theme, "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

503 - CAP PROJ - APPRENTICESHIP, IND, TRADE CENTER-AITC

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	4105	State Aid for Construction	0	0	0
0	164,917	0	4107	OR Business Development	0	0	0
0	0	6,900,000	4110	Grants and Contracts	6,900,000	6,900,000	6,900,000
0	164,917	6,900,000		Total State Sources	6,900,000	6,900,000	6,900,000
0	0	988,260	4110	Grants and Contracts	988,260	988,260	988,260
0	0	988,260		Total Local Sources	988,260	988,260	988,260
0	3,600	0	4600	Interest, Investment	0	0	0
0	0	0	4601	Interest, LGIP - Matching Funds	0	0	0
0	3,600	0		Total Interest Income	0	0	0
0	471,740	0	5000	Transfers In - General Fund	0	0	0
0	471,740	0		Total Transfers In	0	0	0
700,544	695,753	864,000	5999	Carry Forward	200,000	200,000	200,000
700,544	695,753	864,000		Total CARRY FORWARD	200,000	200,000	200,000
700,544	1,336,010	8,752,260		Total Resources	8,088,260	8,088,260	8,088,260

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

7507 - CAP PROJ - APPRENTICESHIP, IND, TRADE CENTER-AITC

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	2,579	0	6600	Administrative Salaries	0	0	0
0	1,301	0	6700	Full Time Support	0	0	0
0	0	180,000	6800	Part Time Support Staff	180,000	180,000	180,000
0	280	13,770	1	FICA	13,770	13,770	13,770
0	1	20	2	Worker's Compensation	20	20	20
0	11	1,800	3	Unemployment	1,800	1,800	1,800
0	1,059	8,211	4	PERS	8,799	8,799	8,799
0	7	0	5	Life Insurance	0	0	0
0	3	0	6	Accident/Disability Insurance	0	0	0
0	690	0	7	Health Insurance	0	0	0
0	5,932	203,801		Total Personnel Services	204,389	204,389	204,389
0	85	100,000	7050	Supplies	100,000	100,000	100,000
0	5,038	0	7173	Cont. Serv. - Newspaper	0	0	0
4,791	377,630	6,792,398	7400	Contracted Services	6,792,398	6,792,398	6,792,398
0	13,559	0	7645	Other Fees & Services	0	0	0
4,791	396,312	6,892,398		Total Materials & Services	6,892,398	6,892,398	6,892,398
0	0	1,156,061	8100	Building	491,473	491,473	491,473
0	0	500,000	8140	Infrastructure	500,000	500,000	500,000
0	0	1,656,061		Total Capital Outlay	991,473	991,473	991,473
4,791	402,243	8,752,260		Total Expenditures and Fund Balance	8,088,260	8,088,260	8,088,260

The Apprenticeship, Industrial Trade Center (AITC) funding line anticipates the Capitol Campaign in support of Klamath Community College's Phase III project. The purpose of this project is to build a facility to house the Apprenticeship, Industrial Trade Center (AITC), through the generosity of community and corporate donors, grants, and foundation support. This cost center supports the Strategic Plan Initiatives of Access and Excellence, and the Core Themes, "Provide Accessible Education and Services," "Provide Quality Education and Services," "Meets the needs of the Student, Business, and Community," and "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

504 - Childcare Center

Actual 2019-20	Actual 2020-21	Budget 2021-22	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	4110	Grants and Contracts	1,500,000	1,500,000	1,500,000
0	0	0		Total State Sources	1,500,000	1,500,000	1,500,000
0	0	0	4110	Grants and Contracts	500,000	500,000	500,000
0	0	0	4280	Contribution from KCC Foundation	500,000	500,000	500,000
0	0	0		Total Local Sources	1,000,000	1,000,000	1,000,000
0	0	0	5000	Transfers In - General Fund	500,000	500,000	500,000
0	0	0		Total Transfers In	500,000	500,000	500,000
0	0	0		Total Resources	3,000,000	3,000,000	3,000,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

7021 - Capital proj - Childcare Center

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	7400	Contracted Services	3,000,000	3,000,000	3,000,000
0	0	0		Total Materials & Services	3,000,000	3,000,000	3,000,000
0	0	0		Total Expenditures and Fund Balance	3,000,000	3,000,000	3,000,000

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INACTIVE DEPARTMENT SUMMARY

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KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1308 - Culinary Arts

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
48,405	24,261	0	6120	Adjunct Faculty - Credit	0	0	0
54,846	0	0	6130	Full Time - 9 Month Faculty	0	0	0
8,083	4,971	0	6800	Part Time Support Staff	0	0	0
8,644	2,255	0	1	FICA	0	0	0
46	17	25	2	Worker's Compensation	25	25	0
375	88	0	3	Unemployment	0	0	0
31,575	8,001	0	4	PERS	0	0	0
127	0	0	5	Life Insurance	0	0	0
226	0	0	6	Accident/Disability Insurance	0	0	0
9,896	1,660	0	7	Health Insurance	0	0	0
162,223	41,252	25		Total Personnel Services	25	25	0
0	1,050	0	7400	Contracted Services	0	0	0
477	0	0	7820	Uniform Rental	0	0	0
477	1,050	0		Total Materials & Services	0	0	0
162,700	42,302	25		Total Expenditures	25	25	0

Pending Board approval, the Culinary Arts program is being inactivated, with students being encouraged to enroll in alternative Degrees or Certificates. This budget will fund a Culinary Arts program teach out. This budget accounts for one lab coordinator and adjunct faculty as needed based on enrollment. This cost center supports the Strategic Plan Initiatives of Access and Excellence and the Core Themes, "Provide Accessible Education and Services", "Provide Quality Education and Services", "Meets the Needs of the Student, Business, and Community" and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1313 - Course Fee Usage - Culinary Arts

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
3,502	1,754	0	7050	Supplies	0	0	0
303	0	0	7400	Contracted Services	0	0	0
4,360	1,433	0	7820	Uniform Rental	0	0	0
0	182	0	7925	Tools & Equipment < \$5,000	0	0	0
8,165	3,369	0		Total Materials & Services	0	0	0
8,165	3,369	0		Total Expenditures and Fund Balance	0	0	0

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1315 - Course Fee Usage - CDL

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2,271	0	0	7050	Supplies	0	0	0
1,517	322	0	7350	Dues / Memberships	0	0	0
-50	0	0	7400	Contracted Services	0	0	0
3,738	322	0		Total Materials & Services	0	0	0
3,738	322	0		Total Expenditures and Fund Balance	0	0	0

Course Fee Usage cost centers are funded by course fees paid by students. The proceeds purchase supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1321 - National Science Foundation

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
444	0	0	7240	Travel	0	0	0
2,285	0	0	7250	Training & Continuing Education	0	0	0
1,050	1,050	0	7400	Contracted Services	0	0	0
3,779	1,050	0		Total Materials & Services	0	0	0
1,134	0	0	9110	Indirect Cost Expense	0	0	0
1,134	0	0		Total Transfers Out	0	0	0
4,913	1,050	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1327 - Small Business Dev. Crt. - Over-Match

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
6,928	6,389	0	6600	Administrative Salaries	0	0	0
12,811	10,884	0	6700	Full Time Support Staff	0	0	0
11,448	5,093	16,784	6800	Part Time Support Staff	0	0	0
2,330	1,714	1,284	1	FICA	0	0	0
16	10	15	2	Worker's Compensation	0	0	0
111	61	168	3	Unemployment	0	0	0
7,376	2,182	0	4	PERS	0	0	0
43	83	0	5	Life Insurance	0	0	0
132	130	0	6	Accident/Disability Insurance	0	0	0
7,389	4,774	0	7	Health Insurance	0	0	0
48,585	31,321	18,251		Total Personnel Services	0	0	0
233	271	466	7050	Supplies	0	0	0
66	149	200	7060	Books	0	0	0
0	0	300	7100	Printing	0	0	0
76	9	50	7115	Postage	0	0	0
2,959	1,757	4,060	7150	Marketing	0	0	0
1,892	55	1,300	7240	Travel	0	0	0
105	0	1,206	7244	Non-Employee Travel	0	0	0
4,009	0	4,400	7250	Training & Continuing Education	0	0	0
505	219	860	7350	Dues / Memberships	0	0	0
241	236	172	7360	Subscriptions	0	0	0
698	2,832	3,200	7400	Contracted Services	0	0	0
0	45	0	7630	Bank Charges	0	0	0
2,257	1,722	2,000	7790	Telephone	0	0	0
4,673	0	1,127	7800	Office Rental - Exempt	0	0	0
0	7,272	0	7940	Furniture < \$5,000	0	0	0
17,712	14,568	19,340		Total Materials & Services	0	0	0
66,297	45,888	37,591		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1351 - Health Information Management

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	1,404	0	7050	Supplies	0	0	0
0	1,404	0		Total Materials & Services	0	0	0
0	1,404	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

1514 - SBDC - CARES

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	4,175	0	6800	Part Time Support Staff	0	0	0
0	317	0	1	FICA	0	0	0
0	2	0	2	Worker's Compensation	0	0	0
0	12	0	3	Unemployment	0	0	0
0	447	0	4	PERS	0	0	0
0	1,061	0	7	Health Insurance	0	0	0
0	6,014	0		Total Personnel Services	0	0	0
0	106	0	7050	Supplies	0	0	0
0	106	0		Total Materials & Services	0	0	0
0	6,120	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****1515 - Miscellaneous Small Grants**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	965	0	6100	Full Time Faculty	0	0	0
0	737	0	6130	Full Time - 9 Month Faculty	0	0	0
0	131	0	1	FICA	0	0	0
0	0	0	2	Worker's Compensation	0	0	0
0	5	0	3	Unemployment	0	0	0
0	468	0	4	PERS	0	0	0
0	1	0	5	Life Insurance	0	0	0
0	1	0	6	Accident/Disability Insurance	0	0	0
0	193	0	7	Health Insurance	0	0	0
0	2,500	0		Total Personnel Services	0	0	0
0	2,500	0		Total Expenditures	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2517 - VA Admin.

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	5,000	7050	Supplies	0	0	0
0	0	5,000		Total Materials & Services	0	0	0
0	0	5,000		Total Expenditures	0	0	0

This fund allows for acceptance of Annual Reporting Fee payments from the Department of veterans Affairs. The payment is used to process veteran education enrollment certifications submitted to the VA.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2523 - Title II Professional Development Grant

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
347	0	0	6800	Part Time Support Staff	0	0	0
165	0	0	6900	Student Wages	0	0	0
35	0	0	1	FICA	0	0	0
0	0	0	2	Worker's Compensation	0	0	0
1	0	0	3	Unemployment	0	0	0
86	0	0	4	PERS	0	0	0
634	0	0		Total Personnel Services	0	0	0
0	641	8,000	7050	Supplies	0	0	0
0	562	0	7062	Books for Students	0	0	0
1,327	0	0	7240	Travel	0	0	0
5,062	372	0	7250	Training & Continuing Education	0	0	0
0	4,527	0	7400	Contracted Services	0	0	0
0	289	0	7925	Tools & Equipment < \$5,000	0	0	0
6,389	6,390	8,000		Total Materials & Services	0	0	0
7,023	6,390	8,000		Total Expenditures	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

2525 - SENCE/CCSE

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	111,720	0	7400	Contracted Services	0	0	0
0	111,720	0		Total Materials & Services	0	0	0
0	11,172	0	9110	Indirect Cost Expense	0	0	0
0	11,172	0		Total Transfers Out	0	0	0
0	122,892	0		Total Expenditures	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2022-2023****2529 - SCOEDD-IDEA**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	2,459	0	6600	Administrative Salaries	0	0	0
0	5,319	0	6700	Full Time Support Staff	0	0	0
0	554	0	1	FICA	0	0	0
0	3	0	2	Worker's Compensation	0	0	0
0	22	0	3	Unemployment	0	0	0
0	2,125	0	4	PERS	0	0	0
0	20	0	5	Life Insurance	0	0	0
0	22	0	6	Accident/Disability Insurance	0	0	0
0	2,539	0	7	Health Insurance	0	0	0
0	13,062	0		Total Personnel Services	0	0	0
0	13,062	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3514 - STEPS Grant

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
13,570	0	0	6700	Full Time Support Staff	0	0	0
1,038	0	0	1	FICA	0	0	0
7	0	0	2	Worker's Compensation	0	0	0
48	0	0	3	Unemployment	0	0	0
3,851	0	0	4	PERS	0	0	0
33	0	0	5	Life Insurance	0	0	0
94	0	0	6	Accident/Disability Insurance	0	0	0
4,679	0	0	7	Health Insurance	0	0	0
23,320	0	0		Total Personnel Services	0	0	0
139	0	0	7050	Supplies	0	0	0
459	0	0	7250	Training & Continuing Education	0	0	0
1,882	100	0	7300	Student Support - Exempt	0	0	0
9,180	0	2,500	7301	Student Support - Non-Educational	0	0	0
2,181	20,300	0	7755	Student Tuition Waivers	0	0	0
11,400	0	0	7756	Student Tuition Waivers - Non-Credit	0	0	0
270	0	0	7758	Student Tuition Waivers - GED/Other	0	0	0
25,511	20,400	2,500		Total Materials & Services	0	0	0
23,618	0	0	9110	Indirect Cost Expense	0	0	0
23,618	0	0		Total Transfers Out	0	0	0
72,450	20,400	2,500		Total Expenditures and Fund Balance	0	0	0

Until this year, this fund has been a Federal grant to assist new or expectant parents to learn parenting and scholastic skills required to succeed in college while simultaneously raising a young family. Federal funding for this program will not be continued. If approved, the program's budget will be under External Programs. This cost center supports the Strategic Plan Initiatives of Access, Excellence, Community, and Prosperity, and Core Themes, "Accessible education and services" and "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3520 - HECC - 1st Gen Student Success

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
35	0	0	7250	Training & Continuing Education	0	0	0
6,300	0	0	7981	Transfer to KCC Foundation	0	0	0
6,335	0	0		Total Materials & Services	0	0	0
844	0	0	9110	Indirect Cost Expense	0	0	0
844	0	0		Total Transfers Out	0	0	0
7,179	0	0		Total Expenditures	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3521 - Guided Pathways

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
849	0	0	7240	Travel	0	0	0
20,433	0	0	7250	Training & Continuing Education	0	0	0
3,168	0	0	7400	Contracted Services	0	0	0
24,450	0	0		Total Materials & Services	0	0	0
24,450	0	0		Total Expenditures	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3523 - WIOA - DW - iQor

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
73	0	0	6600	Administrative Salaries	0	0	0
45,281	0	0	6700	Full Time Support Staff	0	0	0
3,486	0	0	1	FICA	0	0	0
19	0	0	2	Worker's Compensation	0	0	0
136	0	0	3	Unemployment	0	0	0
12,410	0	0	4	PERS	0	0	0
94	0	0	5	Life Insurance	0	0	0
167	0	0	6	Accident/Disability Insurance	0	0	0
16,260	0	0	7	Health Insurance	0	0	0
77,926	0	0		Total Personnel Services	0	0	0
8,939	0	0	7251	Participant Training NC - Exempt	0	0	0
19,522	-21	0	7300	Student Support - Exempt	0	0	0
584	0	0	7400	Contracted Services	0	0	0
90,501	0	0	7755	Student Tuition Waivers - Credit	0	0	0
35,750	0	0	7756	Student Tuition Waivers - Non-Credit	0	0	0
219	0	0	7758	Student Tuition Waivers - GED/Other	0	0	0
35	0	0	7920	Equipment Lease / Rental	0	0	0
1,989	0	0	7925	Tools & Equipment < \$5,000	0	0	0
157,539	-21	0		Total Materials & Services	0	0	0
45,132	0	0	9110	Indirect Cost Expense	0	0	0
45,132	0	0		Total Transfers Out	0	0	0
280,598	-21	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3525 - WIOA - DWG Disaster Recovery

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	4,320	0	6700	Full Time Support Staff	0	0	0
0	446	0	1	FICA	0	0	0
0	3	0	2	Worker's Compensation	0	0	0
0	17	0	3	Unemployment	0	0	0
0	1,621	0	4	PERS	0	0	0
0	14	0	5	Life Insurance	0	0	0
0	20	0	6	Accident/Disability Insurance	0	0	0
0	1,176	0	7	Health Insurance	0	0	0
0	7,617	0		Total Personnel Services	0	0	0
0	41,863	0	7251	Participant Training NC - Exempt	0	0	0
0	2,375	0	7252	On-the-Job Training	0	0	0
0	2,262	0	7300	Student Support - Exempt	0	0	0
0	2,479	0	7301	Student Support - Non-Educational	0	0	0
0	1,481	0	7755	Student Tuition Waivers - Credit	0	0	0
0	50,459	0		Total Materials & Services	0	0	0
0	9,858	0	9110	Indirect Cost Expense	0	0	0
0	9,858	0		Total Transfers Out	0	0	0
0	67,934	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

3526 - WIOA - DWG Employment Recovery

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	5,620	0	6700	Full Time Support Staff	0	0	0
0	424	0	1	FICA	0	0	0
0	2	0	2	Worker's Compensation	0	0	0
0	17	0	3	Unemployment	0	0	0
0	1,540	0	4	PERS	0	0	0
0	13	0	5	Life Insurance	0	0	0
0	32	0	6	Accident/Disability Insurance	0	0	0
0	1,100	0	7	Health Insurance	0	0	0
0	8,748	0		Total Personnel Services	0	0	0
0	41,973	0	7251	Participant Training NC - Exempt	0	0	0
0	1,554	0	7252	On-the-Job Training	0	0	0
0	1,573	0	7300	Student Support - Exempt	0	0	0
0	4,804	0	7301	Student Support - Non-Educational	0	0	0
0	49,903	0		Total Materials & Services	0	0	0
0	5,641	0	9110	Indirect Cost Expense	0	0	0
0	5,641	0		Total Transfers Out	0	0	0
0	64,292	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

4010 - Student Stipends

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
11	0	0	6800	Part Time Support Staff	0	0	0
8,104	0	0	6900	Student Wages	0	0	0
621	0	0	1	FICA	0	0	0
8	0	0	2	Worker's Compensation	0	0	0
24	0	0	3	Unemployment	0	0	0
3	0	0	4	PERS	0	0	0
8,772	0	0		Total Personnel Services	0	0	0
8,772	0	0		Total Expenditures	0	0	0

The Student Stipends budget funds compensation for qualifying students in return for services performed for Klamath Community College. This fund serves as a form of financial aid. This cost center supports the Strategic Plan Initiatives of Access, and Core Theme, "Support Student Success."

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5053 - Public Information

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
92,936	88,304	0	6600	Administrative Salaries	0	0	0
7,137	6,779	0	1	FICA	0	0	0
39	30	0	2	Worker's Compensation	0	0	0
230	266	0	3	Unemployment	0	0	0
25,440	21,745	0	4	PERS	0	0	0
187	171	0	5	Life Insurance	0	0	0
351	321	0	6	Accident/Disability Insurance	0	0	0
20,273	18,596	0	7	Health Insurance	0	0	0
146,593	136,213	0		Total Personnel Services	0	0	0
146,593	136,213	0		Total Expenditures	0	0	0

The Public Information budget funds one full-time Administrative Salary for the Public Information Officer. It is the Public Information Officer's responsibility to improve Klamath Community College Excellence by increasing, improving and enhancing accurate communication with the public. This cost center supports the Strategic Plan Initiatives of Excellence, and Core Theme "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

5504 - FEMA - COVID

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	1,150	0	6800	Part Time Support Staff	0	0	0
0	88	0	1	FICA	0	0	0
0	1	0	2	Worker's Compensation	0	0	0
0	3	0	3	Unemployment	0	0	0
0	315	0	4	PERS	0	0	0
0	-26	0	5	Life Insurance	0	0	0
0	1,531	0		Total Personnel Services	0	0	0
0	8,509	0	7050	Supplies	0	0	0
0	2,452	0	7052	Supplies - Janitorial	0	0	0
0	62	0	7115	Postage	0	0	0
0	4,500	0	7400	Contracted Services	0	0	0
0	15,523	0		Total Materials & Services	0	0	0
0	17,054	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

7019 - Cap. Proj. - Foundation Capital Campaign

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
19,860	0	0	8000	Equipment	0	0	0
19,860	0	0		Total Capital Outlay	0	0	0
19,860	0	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

7020 - Testing Center / CTL

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
13,096	0	0	7050	Supplies	0	0	0
183,386	0	0	7400	Contracted Services	0	0	0
761	0	0	7645	Other Fees & Services	0	0	0
3,098	0	0	7940	Furniture < \$5,000	0	0	0
200,341	0	0		Total Materials & Services	0	0	0
4,747	0	0	8000	Equipment - Exempt	0	0	0
4,747	0	0		Total Capital Outlay	0	0	0
205,088	0	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

7504 - Founders Hall

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
77,860	0	0	9170	To Capital Projects	0	0	0
77,860	0	0		Total Transfers Out	0	0	0
77,860	0	0		Total Expenditures and Fund Balance	0	0	0

This cost center will account for the expenses associated with the building of Founders Hall; part of the Phase 2 Campus Expansion. It is funded from multiple sources, supports all core themes, and will significantly increase accessibility to our students and improve the College's reputation for excellence.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2022-2023

7506 - Landscaping

Actual 2019-20	Actual 2020-21	Budget 2021-22	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
7,580	0	0	6800	Part Time Support Staff	0	0	0
580	0	0	1	FICA	0	0	0
6	0	0	2	Worker's Compensation	0	0	0
41	0	0	3	Unemployment	0	0	0
8,208	0	0		Total Personnel Services	0	0	0
3,912	0	0	7050	Supplies	0	0	0
2,417	0	0	7400	Contracted Services	0	0	0
270	0	0	7920	Equipment Lease / Rental	0	0	0
6,599	0	0		Total Materials & Services	0	0	0
14,806	0	0		Total Expenditures and Fund Balance	0	0	0

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GLOSSARY

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Budget: Glossary of Terms

Accrual Basis Accounting: A system of accounting based on the accrual principal, under which revenue is recognized when earned, and expenses are recognized when incurred.

Ad Valorem Tax: A property tax computed as a percentage of the value of taxable property.

Administrative Contingency: General Fund contingency, consisting of approximately one percent of budgeted revenues, to be used at the discretion of the president and Executive Team.

Administrative Recovery: Revenue generated from college enterprise funds, grants and contracts to cover General Fund administrative and overhead costs.

Adopted Budget: The total spending level for the year, based on estimates, that has been set by the Board of Education

Appropriation: Based on the adopted budget, an authorization from the Board of Education to make expenditures and incur obligations for specific purposes. The appropriation is limited to a single fiscal year.

Approved Budget: The budget that has been approved by the Budget Committee and sent to the Board of Education for adoption.

Assessed Value: Valuation set on real estate or personal property by the Property Appraiser as a basis for levying taxes.

Balanced Budget: A budget whereby operating expenditures do not exceed resources. See Board Policy E.010.

Beginning Fund Balance: The amount remaining after accounting for the previous year's revenues less the previous year's expenditures.

Biennium: A two-year [budget] period.

Board Contingency: General Fund contingency, consisting of approximately one-half percent of budgeted revenues, to be used at the discretion of the Board of Education.

Board of Education: Committee of seven elected, unpaid citizens whose primary authority is to establish policies governing the operation of the college and to adopt the college budget.

Bond: A debt investment with which the investor loans money to an entity (company or government) that borrows the funds for a defined period of time at a specified interest rate.

Budget: A written report showing a comprehensive financial plan for one fiscal year.

Budget Committee: The fiscal planning board, consisting of the Board of Education plus an equal number of citizens at large from the College District.

Budget Message: An explanation of the budget and financial priorities, presented in writing by the Budget Officer as part of the budget document.

Budget Officer: Person appointed by the Board of Education to oversee the budget process.

Budget Transfer: Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Budget: Glossary of Terms

Capital Assets Replacement Plan: Revolving seven-year plan established by the Board of Education in FY2004 to schedule the replacement of capital assets, based upon the Capital Asset Acquisition Schedule.

Capital Expenditure: An expenditure for a single item with cost exceeding \$10,000 and an estimated useful life of three or more years.

Capital Outlay: An expenditure category that includes acquisition of land, buildings, improvements, machinery, and equipment.

Capital Projects Fund (IV): Budget fund used for the acquisition of land, new construction, major remodeling projects, and major equipment purchases.

Capital Reserve Fund: A separate fund within the Capital Projects Fund IV used for planned and unplanned maintenance, repair and replacement of capital and technological equipment.

Cash Basis: System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

College Council: The college's main planning and policy body.

College District: The college's service area, which encompasses a 5,000 square mile area in Lane County and parts of Linn and Douglas County.

College Support Services: Expense function covering activities that support the ongoing operations of the college, excluding physical plant operations.

Community Services: Expense function covering non-instructional activities provided to external groups.

Consumer Price Index: A measure estimating the average price of consumer goods and services purchased by households.

Contingency: A budget account to provide for unanticipated occurrences, or funds to be held for future distribution.

Current Budget: In financial tables, the "Current Budget" is the current year adopted budget plus any additional supplemental budgets.

Debt Service: Expenditure category for repayment of principle and interest on bonds, interest-bearing warrants, and short-term loans.

Debt Service Fund (III): Budget fund for accounting for general long-term debt, principal, and interest.

Deferred Maintenance: The practice of postponing maintenance activities such as repairs on both real property (i.e. infrastructure) and personal property (i.e. machinery) in order to save costs, meet budget funding levels, or realign available budget monies.

Differential Pricing: Additional fees based on class clock hours for certain Professional/Technical courses.

Ending Fund Balance: The beginning fund balance plus current year revenues, less current year expenditures.

Budget: Glossary of Terms

Enterprise Fund (VI): Budget fund for activities that furnish goods or services to students, staff or the public, for which charges or fees are assessed that are directly related to the cost of the good or service provided.

Executive Team: The college's administrative leadership team, comprised of the president, vice presidents, chief officers, and executive deans.

Expenditure: An amount of money, cash or checks actually paid or obligated for payment due to the purchase of goods and services, the payment of salaries and benefits, and the payment of debt service.

Fees (Instructional): See Instructional Fees.

Fees (Non-Instructional): Revenue generated from assessing students for non-instructional expenses.

Financial Aid: Expense function for student loans, grants and stipends.

Financial Aid Fund (V): Budget fund used for the provision of grants, stipends, and other aid to enrolled students.

Fiscal Year (FY) (FYxxxx): The twelve-month financial period used by the college, which begins July 1 and ends June 30.

Full-Time Equivalent (FTE): The equivalent of a full-time employee or student. For example, two half-time employees equal one FTE employee.

Fund: A division in the budget segregating independent fiscal and accounting requirements.

Fund Balance: The excess of a fund's revenues over expenditures.

Fund Type: One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve.

General Fund (I): The primary operating fund of the college, that includes activities directly related to the college's basic educational objectives.

Generally Accepted Accounting Principles (GAAP): A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board.

Government Finance Officers Association (GFOA): The professional association of state/provincial and local finance officers in the United States and Canada.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds. LCC's governmental funds include the General, Special Revenue, Debt Service, and Capital Projects Funds.

Grant: A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose.

Higher Education Price Index (HEPI): Inflation index designed specifically for higher education. A more accurate economic indicator for colleges and universities than the CPI.

Instruction: Expense function covering all activities related to instructional programs.

Budget: Glossary of Terms

Instructional Fees: Revenue generated by assessing students for course-related expenses.

Instructional Support: Expense function covering activities that provide integral support services to instructional programs.

Interest Income: Revenue generated from investment of operating capital in excess of daily requirements.

Interfund Transfer: An amount to be given as a resource to another fund in the budget.

Intergovernmental [Resource]: Total public resources that include State and Federal funds and local property taxes.

Internal Service Fund (II): Budget fund for functions that exist primarily to provide goods and services to other instructional and administrative units of the college.

Mandatory Adjustments: Adjustments for expenditures that are primarily beyond the control of the college, such as facilities leases, utilities, insurance premiums and maintenance contracts.

Materials and Services (M&S): An expenditure category that includes contractual and other services, materials, supplies, and other charges.

Modified Accrual Basis: Basis of accounting under which revenues are recorded when they become measurable and available. Expenditures are recorded when the liability is incurred, except for interest on general long-term obligations, which is recorded when due.

Non-Recurring Resources: Resources (revenues) that are not part of an annual revenue stream to include: fund balances, reserves, one-time grants and awards, and special allocations.

OAR: See Oregon Administrative Rules.

OPE: See Other Payroll Expenses.

ORS: See Oregon Revised Statutes.

Oregon Administrative Rules (OAR): A compilation of state agency rules and procedures.

Oregon Public Employees Retirement System (PERS): Retirement system provided by the State of Oregon for all public employees.

Oregon Revised Statutes (ORS): The codified laws of the State of Oregon. The ORS is published every two years to incorporate each legislative session's new laws.

Other Payroll Expenses (OPE): An expense classification that includes the costs of payroll taxes, PERS, medical insurance, and other fringe benefits and payroll-related items accruing to an employee.

Other Resources: Revenue generated from various activities such as finance charges, sale of equipment, enforcement fees and other nominal, one-time miscellaneous amounts.

PERS: see Oregon Public Employees Retirement System.

Personal Services: An expenditure category that includes salaries and wages and other payroll expenses (OPE).

Plant Operations and Maintenance: Expense function covering the operation and maintenance of the physical plant, including grounds, facilities, utilities and property insurance.

Budget: Glossary of Terms

Plant Additions: Expense function for land, land improvement, buildings, and major remodeling and renovation that is not a part of normal plant operation and maintenance.

Proposed Budget: Financial and operating plan prepared by the Budget Officer, submitted to the public and Budget Committee for review.

Resolution: An order of the Board of Education.

Resources: Estimated beginning fund balances on hand plus all anticipated revenues and transfers.

Requirement: A use of funds or expenditure.

Revenue: Monies received or anticipated.

Salary Provision Budget: Contingency budget used to cover employee compensation increases during the fiscal year.

Sale of Goods and Services: Revenue generated from the college's enterprise and special revenue activities.

Special Revenue Fund (VIII): Budget fund that accounts for revenues that are legally restricted to expenditures for specific purposes, such as federal grants and contracts.

Special Revenue- Administratively Restricted Fund (IX): Budget fund for programs where monies are administratively restricted. Activities recorded in this fund generate revenue primarily through specifically-assessed tuition and fees, or through other revenue-generating activities.

Stabilization Reserve Fund: A separate fund, established at the request of the Board of Education, for the purpose of providing short-term stabilization in anticipation of possible shortfalls in revenue.

Student Services: Expense function covering activities to support students' success and development.

Total Public Resources: Revenue received from State funding as appropriated by the legislature and local property taxes as assessed by the counties.

Transfers Out: An expenditure category that includes resource funding for specific purposes.

Tuition: Revenue generated by assessing students per-credit-hour rates.

UAL: See Unfunded Actuarial Liability

Unappropriated Ending Fund Balance (UEFB): A special amount set aside in a budget for use as a resource in the beginning of the next fiscal year after it was budgeted.

Unfunded Actuarial Liability: Amount PERS has determined to be owed by participating governments to fully fund the retirement system.

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