



**Fiscal Year
2021-22
Annual Budget
- Adopted -**

7390 South 6th Street
Klamath Falls, Oregon 97603

Klamath Community College District

Budget Document 2021-22

-Adopted-

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INTRODUCTION



KLAMATH COMMUNITY COLLEGE

BUDGET COMMITTEE

7390 South Sixth Street - Klamath Falls, OR 97603

BUDGET COMMITTEE FOR FISCAL YEAR 2021-2022

<u>BOARD OF EDUCATION:</u>	<u>ZONE:</u>	<u>TERM EXPIRES:</u>
Kate Marquez	Zone 1	2021
Kenneth DeCrans	Zone 2	2023
Michael Fitzgerald	Zone 3	2021
Dave Jensen	Zone 4	2023
Vacant	Zone 5	
Helen Peterson	Zone 6	2023
Jason Flowers	Zone 7	2021

APPOINTED BUDGET COMMITTEE MEMBERS:

Ray Holliday (Reappointed 4/20)	2023
Joseph White (Appointed 4/20)	2023
Julie Matthews (Appointed 3/19)	2022
Rhoda Keown (Appointed 3/19)	2022
Gayle Yamasaki (Appointed 4/20)	2022
Laura Limb (Appointed 3/21)	2024
Ian Robinson (Appointed 3/21)	2024

EXECUTIVE OFFICER:

Dr. Roberto Gutierrez, President

BUDGET OFFICER:

Tricia Fiscus, Vice President of Administrative Services

Klamath Community College District Budget Calendar For Fiscal Year 2021-22

December

- December 16** Email to all employees regarding upcoming budget process in lieu of all employee meeting
- December 23** Distribute Budget Sheet to Cost Center Managers

January

- January 22** Budget Sheets are due back to budget office
- January 25** Schedule Budget Presentations
- January 26** Solicit Board members for Budget Committee applicants to fill vacancies
- January 27** Place advertisement in paper to fill vacant Budget Committee positions. Add will run mid-February.

February

- February 1-19** Budget review sessions with the President
- February 23** President communicates approvals to cabinet members
- February 24** Budget meeting with Cabinet and IS Manager to establish budget priorities

March

- March 3** Cabinet review budget with VP Administration, corrections are made by budget office as needed
- March 8** Budget narratives are delivered to cost center managers for review and revision
- March 16** Submit Budget Committee Applications to Board for approval

April

- April 9** Budget narratives are due back from cost center managers
- April 12** Prepare Proposed Budget for Budget Committee
- April 21** Mail Proposed Budget to Budget Committee
- April 26** Publish Budget Committee meeting notice in newspaper

May

- May 6** Budget Committee Meeting
- May 10** Publish First "Notice of Budget Hearing Financial Summary"
- May 14** Publish Second "Notice of Budget Hearing Financial Summary"
- May 25** Regular Board Meeting to adopt Proposed Budget
- May 26** Final Budget document prepared with changes

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Klamath Community College District Budget Message Fiscal Year 2021-22

Introduction

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

Welcome to the budget development process for fiscal year 2021-22 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 2021-22 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). 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 occupations for our Construction Trades Statewide Associate of Applied Science degree have been approved by the state.
2. The KCC Grants Resource Office was instrumental in the acquisition of and securing approximately \$3,135,000 in federal (Economic Development Administration) and non-profit foundation (i.e. The Ford Family Foundation) grant funding.

Access

1. A Memorandum of Understanding with Rogue Community College (RCC) for KCC students to complete their first year of the RCC Paramedicine AAS at KCC, has been negotiated and finalized.
2. The dual credit program had 26 high schools participating this year.
3. High school tuition rate program had 17 high schools participating this year. The program landed with an 18% increase in headcount and an 11% increase of FTE over last year.
4. Klamath Community College experienced record Enrollment for the history of the College, during a pandemic.

Excellence

1. On March 16-18, 2021, the Oregon State Board of Nursing (OSBN) virtually conducted their scheduled five-year re-approval survey of our Registered Nursing program. The nursing program received no recommendations for failure to meet a standard.
2. The Learning Resource Center (LRC) Testing Center completed their training of Proctor 360. Proctor 360 is being used to administer exams that require a lock down browser or real-time proctor for remote students.
3. A contract has been completed with J.P. Morgan Chase, providing new merchant services for campus and ensuring PCI compliance moving forward.

Community

1. A Memorandum of Understanding will be developed with Lake District Hospital to offer Certified Nursing Assistant II training for them this Fall term.
2. With the five new occupation emphasis areas for apprenticeship, the K-12 Support Coordinator and the Dean of Career Technical Education will be looking to grown new dual credit offerings in these areas.

Planning

1. The Nursing Program received Oregon State Board of Nursing approval to complete substantive curriculum revision in 2020-2021.
2. Apprenticeship architecture contract was negotiated and signed.
3. Master Plan project is underway.
4. Acquisition of additional land is underway and to be completed by end of May, 2021.

Explanation of the Budget Document

The budget document contains the actual revenues and expenditures for fiscal years 2018-19 and 2019-20; the budgeted revenues and expenditures for the current year's adopted budget, fiscal year 2020-21, including supplemental and other budget adjustments, and the proposed budget for fiscal year 2021-22. 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 2021-22 is proposed at \$63,553,458. The 2021-22 overall budget increased by approximately 13% when compared to the 2020-21 budget, primarily due to increased grant funding and state sources.

Overview of Budget Process

Budget preparation began in December, 2020 with a "kick-off" email for our KCC budget development

process, in lieu of our All Staff Meeting, which had not yet resumed due to Covid-19. 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. Eight 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 25, 2021.

Significant Changes in Budget

- A. State Aid - State aid is a large portion of our budget and this proposed budget is presented prior to the final adoption of the state budget. We anticipate that the Oregon Legislature will authorize an appropriation of \$650M 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 and conservative reserves for a COVID-19 response, due to a possible reduction of State resources.

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 58% 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

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

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 \$2,163,103.

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

D. Tuition

After much thoughtful planning and discussion, a tuition increase was not proposed for the following:

1. Lecture courses: \$105 per credit hour
2. Lecture / lab combined courses: \$150 per credit hour
3. Lab courses: \$218 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 27% 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 2021-22 is projected at approximately \$5,281,699.

Budgeted Ending Unappropriated Fund Balance for the year ending June 30, 2022 is \$4,068,763 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 \$7,604,078. 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 34% 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.

Instructional Support expense is budgeted at 8% 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 10% 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 22% 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 5% 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 \$4,068,763. 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 Rainy-Day Reserve account balances provide the College with 123 days of operating cash at this upcoming budget year's rate of expenditure.

College Priorities, Issues, and Challenges

The College will begin its 25th year of operation effective July 1, 2021. 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	12.0%
2010 - 2011	5,222	1980	11.4%
2011 - 2012	5,376	1984	0.2%
2012 - 2013	4,799	1636	-17.5%
2013 - 2014	4,708	1672	2.2%
2014 - 2015	5,611	1687	0.9%
2015 - 2016	5,928	1882	11.5%
2016 - 2017	6,120	1821	-3.2%
2017 - 2018	6,229	1819	0.0%
2018 - 2019	5,909	1839	1.09%
2019 - 2020	5,685	1953	6.20%
2020 - 2021	4,041	2005	2.67%

Although headcount and Full Time Enrollment (FTE) figures for fiscal year 2020-21 are estimated at this time, the projected ending FTE for fiscal year 2020-21 is anticipated to be approximately 2005, with a 2.67% increase 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:

Fiscal Year	Rate	OPSRP Rate
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

<i>(Continued)</i>	<u>Fiscal Year</u>	<u>Rate</u>	<u>OPSRP Rate</u>
	2018-19	23.40	16.82
	2019-20	27.46	21.37
	2020-21	27.46	21.37
	2021-22	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 2024-25. 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.

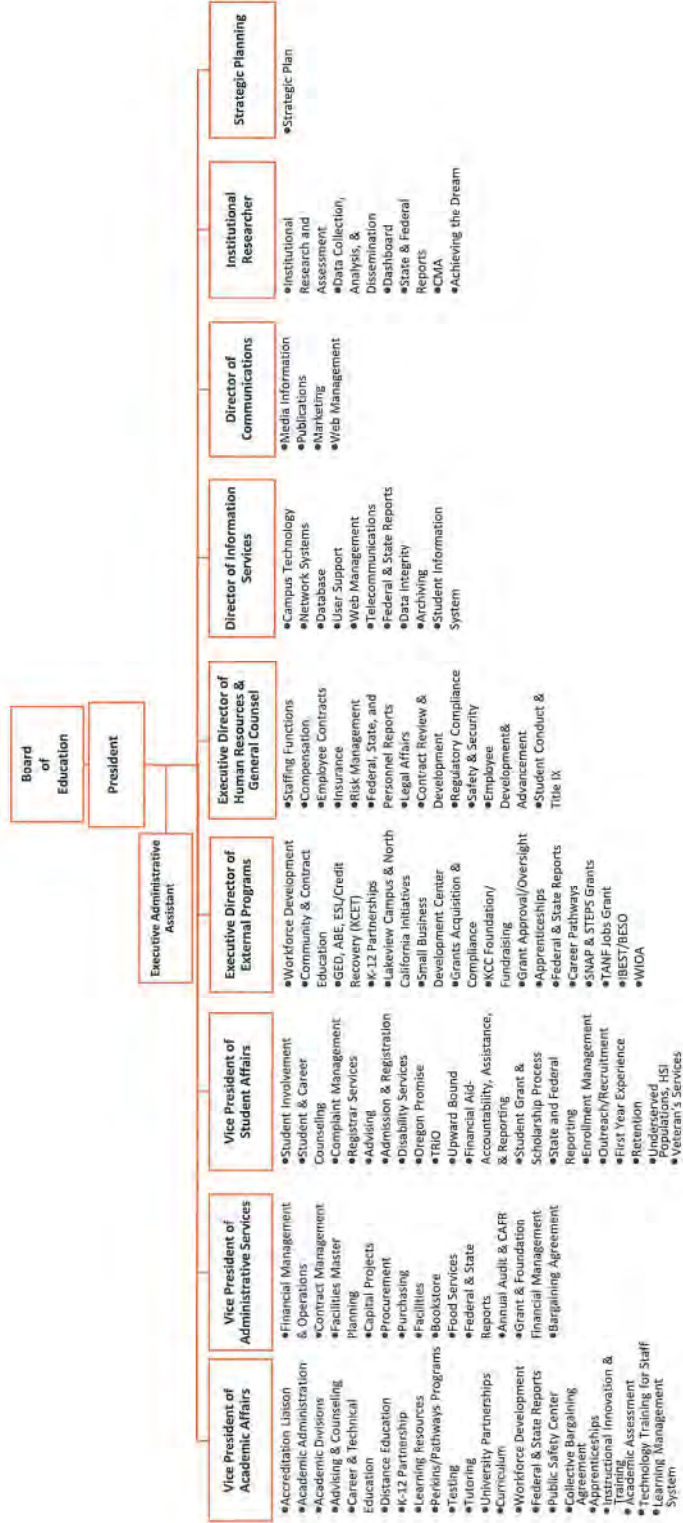
I would like to thank KCC President Dr. Gutierrez for his vision, his passion for serving the Community of Klamath Falls and surrounding neighbors, and his courage to invest in new programs and key personnel in the face of a difficult economy. This has led to KCC holding firm enrollment while other Oregon community colleges have suffered strong enrollment declines. 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 Controller and Director of Business Services Geoffrey LaHale 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,

Tricia M. Fiscus
Vice President of Administrative Services

Citizens of the District



General Fund Financial Forecast

Assumes 4 annual payments for State Aid

	2019-20	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
Reimbursable FTE	Audit	Budget	Estimated	Estimated	Estimated	Estimated	Estimated
Total FTE	1,953	1,938	1,953	1,977	2,002	2,026	2,050
	2,005	1,992	2,005	2,030	2,055	2,080	2,105
Credit Hours Produced	45,805	45,805	46,104	46,679	47,254	47,829	48,403
Tuition Rate	Differentiated	Differentiated	Differentiated	Differentiated	Differentiated	Differentiated	Differentiated
Current Resources:							
Tuition - Credit	4,700,660	4,593,596	4,720,673	4,783,425	4,836,176	4,888,928	4,941,679
Tuition - Non-credit	271,802	249,350	244,593	265,052	295,958	325,553	356,109
State Aid *	9,604,734	10,323,320	10,871,984	10,871,984	10,871,984	10,871,984	10,871,984
Fees	687,504	959,016	826,611	830,918	847,225	857,532	867,838
Property Taxes	2,300,102	2,329,150	2,329,150	2,397,379	2,447,063	2,508,240	2,570,946
Interest Income	92,913	150,050	16,000	16,320	16,646	16,979	17,319
Total Current Resources	17,657,735	18,811,082	18,519,011	18,665,077	18,815,052	18,969,216	19,127,875
Non-Recurring Resources:							
Misc Revenue*Transfers In	317,744	374,599	319,347	323,329	327,311	331,293	335,275
TOTAL RESOURCES	17,975,479	19,185,681	18,838,358	18,988,406	19,142,363	19,300,508	19,463,149

Assumes 4 annual payments for State Aid

	2019-20 Audit	2020-21 Budget	2020-21 Estimated	2021-22 Estimated	2022-23 Estimated	2023-24 Estimated	2024-25 Estimated
Current Expenditures:							
Faculty Costs							
Full-time	3,477,824	3,680,816	3,385,291	3,571,482	3,767,914	3,975,149	4,193,782
Adjunct	1,529,602	1,564,677	1,564,677	1,615,670	1,669,486	1,722,559	1,778,128
Instructional - Non-credit	113,071	112,100	112,100	126,393	142,508	160,678	181,164
Instructional Contracts	428,119	384,381	374,843	393,585	413,264	433,928	455,624
Instructional Support	2,474,536	2,125,655	2,266,350	2,331,341	2,404,371	2,476,502	2,550,797
Community Education	387,242	542,765	447,133	460,547	474,383	489,594	503,252
Student Svcs/Marketing/Fin Aid	2,050,456	2,217,396	2,220,396	2,287,008	2,355,618	2,426,287	2,499,075
College Operations & Maint	4,388,717	4,751,989	4,692,989	4,741,079	4,883,311	5,029,810	5,180,705
Transfers Out - 2006 Debt Svc	1,040,206	1,169,575	1,169,575	1,204,862	1,240,802	1,278,026	1,316,367
Transfers Out - 2009 Debt Svc	307,433	308,720	308,720	308,720	304,583	305,233	306,032
Transfers Out - 2015 Debt Svc	412,568	411,280	411,280	411,580	415,418	414,767	413,967
Total Current Expenditures	16,609,774	17,269,354	16,863,354	17,455,267	18,070,638	18,711,533	19,378,893
Non-Reoccurring Expenditures:							
Transfers Out							
PERS Reserve	0	0	-	0	0	0	0
Technology Reserve	0	0	-	0	0	0	0
Equipment Reserve	0	0	-	15,000	15,000	15,000	15,000
Snow Removal Reserve	6,000	0	-	5,000	5,000	5,000	5,000
Rainy Day Reserve	0	1,538,777	1,538,777	888,777	888,777	888,777	888,777
Program Development Reserve	0	0	-	0	0	0	0
Staff Development - Faculty Reserve	25,000	0	-	20,000	20,000	20,000	20,000
Building Maintenance Reserve	0	0	-	85,000	85,000	85,000	85,000
Small Business Dev. Ctr.	107,023	86,680	86,680	86,680	86,680	86,680	86,680
Financial Aid	34,300	34,000	34,000	34,000	34,000	34,000	34,000
TRIO	0	47,050	47,050	48,462	48,462	48,462	48,462
TRIO Upward Bound	0	75,307	75,307	77,566	77,566	77,566	77,566
GED Wraparound	0	0	-	0	0	0	0
Enterprise Funds	33,083	32,255	32,255	32,255	32,255	32,255	32,255
Capital Projects	0	220,000	220,000	0	0	0	0
Total Non-Reoccurring Expend:	205,406	2,034,069	2,034,069	1,292,740	1,292,740	1,292,740	1,292,740
TOTAL EXPENDITURES	16,815,180	19,303,423	18,897,423	18,748,006	19,363,378	20,004,272	20,671,633
Curr Resources - Curr Exp	1,385,705	1,916,327	1,975,004	1,533,140	1,071,725	588,976	84,256
FUND BALANCE CHANGES:							
FUND BALANCE CHANGE W/O	1,160,299	-117,742	-59,065	240,400	-221,015	-703,764	-1,208,483
DEBT PREPAYMENT							
CUM FUND BALANCE:	4,002,000	4,002,000	3,942,935	4,183,335	3,962,320	3,258,556	2,050,073
Cash required per day:	47,851	47,851	51,774	51,384	53,050	54,806	56,635
Number of days of operating cash:	84	84	76	81	75	59	36

LEGAL INFORMATION

RESOLUTION No. 191-20-21

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

RESOLUTION ADOPTING THE FISCAL YEAR 2021-22 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 2021-22 in the total amount of \$63,553,458

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, 2021, for the following purposes:

General Fund #001		
Personnel Services		14,856,578
Materials & Services		3,684,940
Capital Outlay		329,470
Transfers Out		2,257,251
General Operating Contingency		1,060,955
Total General Fund Appropriation		22,189,194
Unappropriated Amounts		4,068,763
Fund Total	\$	26,257,957

SPECIAL REVENUE FUNDS

Financial Aid Fund #050		
Personnel Services		81,488
Materials & Services		14,805,488
Transfers Out		20,000
Fund Total	\$	14,906,976

Technology Fund #060		
Personnel Services		65,220
Materials & Services		221,507
Capital Outlay		330,471
Fund Total	\$	617,198

Student Course Fees Fund #065		
Materials & Services		2,353,045
Capital Outlay		20,000
Transfers Out		100,000
Fund Total	\$	2,474,162

Special Projects Budget Authority Fund #070		
Personnel Services		181,369
Materials & Services		37,978
Capital Outlay		45,000
Fund Total	\$	274,347

Pathways Fund #080		
Personnel Services		24,944
Materials & Services		27,135
Transfers Out		<u>1,690</u>
Fund Total	\$	53,769

DNS SNAP 50/50 Fund #081		
Personnel Services		77,529
Materials & Services		46,450
Transfers Out		<u>41,000</u>
Fund Total	\$	164,979

TRIO Grant Fund #085		
Personnel Services		240,002
Materials & Services		23,100
Transfers Out		<u>19,220</u>
Fund Total	\$	282,322

Small Business Development Center #095		
Personnel Services		399,232
Materials & Services		<u>60,264</u>
Fund Total	\$	459,496

WIOA Grant #099		
Personnel Services		497,701
Materials & Services		176,574
Capital Outlay		-
Transfers Out		<u>49,541</u>
Fund Total	\$	723,816

TRIO Upward Bound Grant #101		
Personnel Services		174,157
Materials & Services		189,974
Transfers Out		<u>34,794</u>
Fund Total	\$	398,925

Veteran Resource Grant #103		
Personnel Services		13,038
Materials & Services		57,000
Transfers Out		-
Fund Total	\$	70,038

Wellness Fund #105		
Personnel Services		28,013
Materials & Services		<u>3,558</u>
Fund Total	\$	31,571

High School Equivalency Program (HEP) #106		
Personnel Services		312,870
Materials & Services		77,302
Transfers Out		<u>29,162</u>
Fund Total	\$	419,334

Strengthening Institutions Title III #108		
Personnel Services		306,203
Materials & Services		96,611
Fund Total	\$	402,814

DHS TANF Jobs #109		
Personnel Services		134,277
Materials & Services		33,880
Transfers Out		20,196
Fund Total	\$	188,353

CARES Act #110		
Personnel Services		48,893
Materials & Services		1,057,953
Transfers Out		474,837
Fund Total	\$	1,581,683

ENTERPRISE FUNDS

Bookstore Fund #200		
Personnel Services		95,828
Materials & Services		449,474
Total Appropriation		545,302
Unappropriated Amounts		119,658
Fund Total	\$	664,960

Food Service Fund #250		
Personnel Services		36,360
Materials & Services		17,720
Fund Total	\$	54,080

RESERVE FUNDS

Reserve for Program Development #300		
Materials & Services		3,156
Fund Total	\$	3,156

Reserve for Rainy Day #301		
Unappropriated Amounts		2,128,571
Fund Total	\$	2,128,571

Reserve for Equipment #302		
Materials & Services		30,161
Fund Total	\$	30,161

Reserve for Furniture #303	
Materials & Services	51,691
Fund Total	\$ 51,691

Reserve for Technology #304	
Capital Outlay	22,575
Fund Total	\$ 22,575

Reserve for Building #305	
Materials & Services	21,680
Fund Total	\$ 21,680

Reserve for Staff Development - Instructional Fund #306	
Materials & Services	55,000
Fund Total	\$ 55,000

Reserve for Snow Removal Fund #307	
Materials & Services	12,032
Fund Total	\$ 12,032

Reserve for Building Maintenance Fund #308	
Materials & Services	70,000
Capital Outlay	-
Fund Total	\$ 70,000

Reserve for PERS Liability Fund #310	
Personnel Services	1,339,552
Fund Total	\$ 1,339,552

DEBT SERVICE FUND

Debt Service Fund #400	
Debt Service	720,000
Fund Total	\$ 720,000

CAPITAL PROJECTS FUNDS

Capital Projects Fund #500	
Materials & Services	320,000
Fund Total	\$ 320,000

Apprenticeship, Industrial Trade Center - #503	
Personnel Services	203,801
Materials & Services	6,892,398
Capital Outlay	1,656,061
Fund Total	\$ 8,752,260

TOTAL APPROPRIATIONS ALL FUNDS:

Personnel Services	19,118,172
Materials & Supplies	30,876,071
Capital Outlay	2,403,577
Debt Service	720,000
Transfers Out	3,057,691
Contingencies	1,060,955
Total Appropriations All Funds	57,236,466
Unappropriated Amounts	<u>6,316,992</u>
Total Adopted Budget	\$ 63,553,458


Kenneth DeCans, Chairperson


Dr. Roberto Gutierrez, President

5/25/2021
Date

5/26/21
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 for operations and that these taxes are hereby imposed and categorized for tax year 2021-22 upon the assessed value of all taxable property within the district as follows:

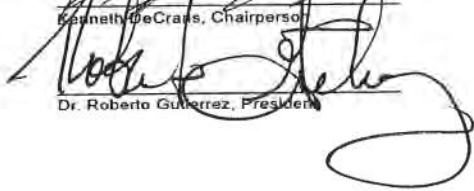
General Fund

Education
\$0.4117/\$1,000

The above resolution statements were approved and declared adopted on this 25th day of May 2021


Kenneth DeCraas, Chairperson

5/25/2021
Date


Dr. Roberto Gutierrez, President

6/20/21
Date

A public meeting of the Klamath Community College Board of Education will be held on May 25, 2021 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, 2021 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 or obtained at 7390 South Sixth Street, 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: Tricia M. Fiscus

Telephone: 541-880-2351

Email: Fiscus@klamathcc.edu

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance/Net Working Capital	7,672,540	8,069,015	9,637,952
Current Year Property Taxes, other than Local Option Taxes	2,324,062	2,413,068	2,364,150
Current Year Local Option Property Taxes	0	0	0
Tuition and Fees	6,770,934	8,373,454	8,212,766
Other Revenue From Local Sources	1,099,670	1,589,346	1,475,678
Revenue From State Sources	10,920,319	15,585,528	20,419,368
Revenue From Federal Sources	9,225,329	15,532,705	17,537,018
Interfund Transfers	1,248,515	2,992,287	3,057,691
All Other Budget Resources	699,367	847,830	848,835
Total Resources	39,960,736	55,403,233	63,553,458

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	14,762,431	17,465,054	19,117,153
Materials and Services	13,977,927	27,593,377	30,857,090
Capital Outlay	641,345	661,244	2,423,577
Debt Service	719,999	720,000	720,000
Interfund Transfers	1,248,515	2,992,287	3,057,691
Contingencies	0	1,060,955	1,060,955
All Other Expenditures	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	8,610,519	4,910,315	6,316,992
Total Requirements	39,960,736	55,403,232	63,553,458

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Name of Organizational Unit or Program FTE for that unit or program			
Instruction	8,159,672	10,560,838	11,200,406
FTE	96.0	97	100
Instructional Support	2,169,488	2,638,568	3,269,328
FTE	26.0	30	32
Student Services Other Than Student Loans and Financial Aid	3,889,834	4,060,166	5,077,026
FTE	36.0	36	38
Student Loans and Financial Aid	8,584,458	14,566,799	15,340,806
FTE	4.5	4.5	4.0
Community Services	0	0	0
FTE	0.0	0	0
Support Serv. Other Than Facilities Acquisition and Construction	6,106,944	7,513,482	10,292,132
FTE	32.0	33	35
Facilities Acquisition and Construction	471,307	6,379,824	10,300,790
FTE	2.0	2	2
Interfund Transfers	1,248,515	2,992,287	2,223,251
Debt Service	719,999	720,000	720,000
Operating Contingency	0	1,060,955	1,060,955
Unappropriated Ending Fund Balance and Reserves	8,610,519	4,910,315	4,068,763
Total Requirements	39,960,736	55,403,234	63,553,458
Total FTE	196.5	202.5	211.0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2018-19	Rate or Amount Imposed This Year 2019-20	Rate or Amount Approved Next Year 2020-21
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, 2021.	Estimated Debt Authorized, But Not Incurred 1-Jul-21
General Obligation Bonds		
Other Bonds		
Other Borrowings	\$5,137,269	
Total	\$5,137,269	\$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**

To assessor of Klamath County

**FORM ED-50
2021-2022**

- File no later than JULY 15.
 - Be sure to read instructions in the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.
- ☐ Check here if this is an amended form.

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

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

7390 South Sixth Street	Klamath Falls	Oregon	97603	July 15, 2021
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Date Submitted</small>
Tricia Fiscus	V.P. of Admin. Services	541-882-3521	fiscus@klamathcc.edu	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-mail</small>	

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	0.4117
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

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

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

150-504-075-B (Rev. 1-13)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

SUMMARY

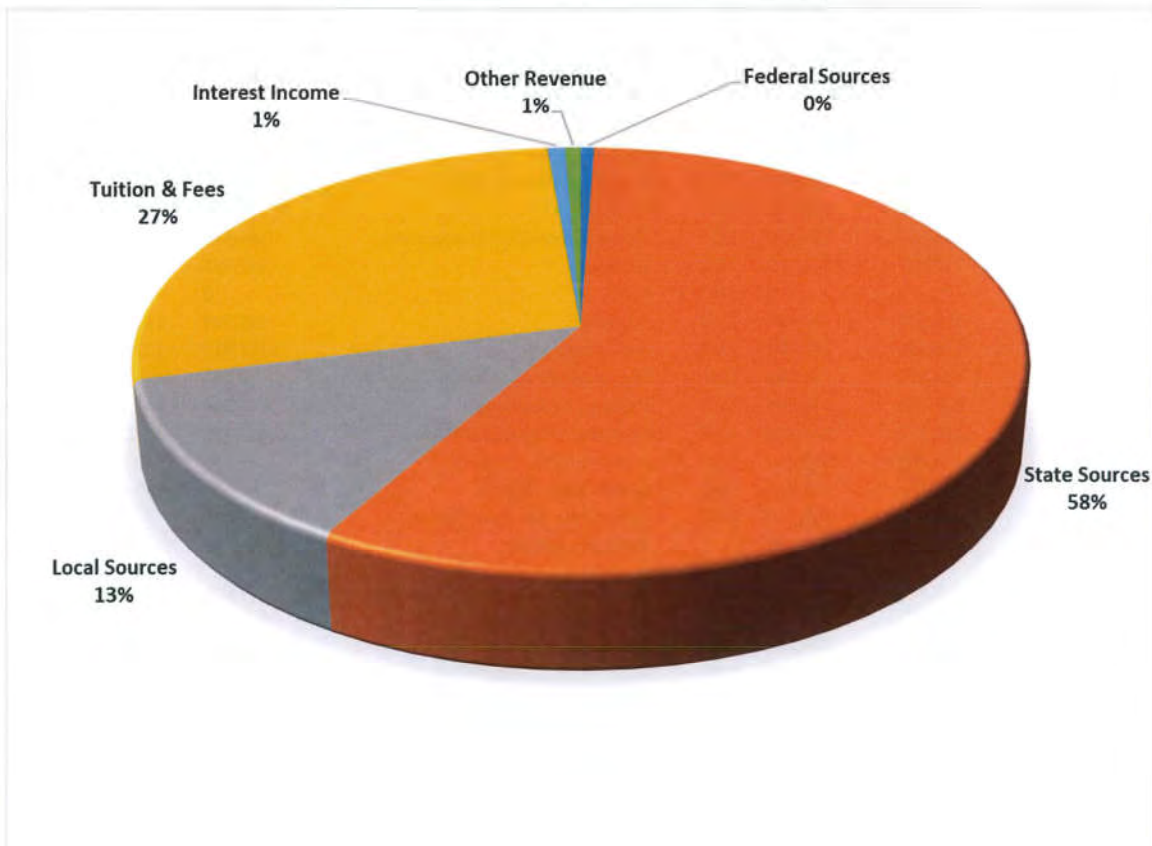
KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

001 - GENERAL FUND REVENUE SOURCES

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description	Proposed Amount	Approved Amount	Adopted Amount
108,616	114,148	82,851	Federal Sources	114,148	114,148	114,148
8,273,056	9,605,434	10,529,320	State Sources	11,853,790	11,853,790	11,853,790
2,276,261	2,327,829	2,343,650	Local Sources	2,378,650	2,378,650	2,378,650
5,034,186	5,488,137	5,638,368	Tuition & Fees	5,552,680	5,552,680	5,552,680
97,825	92,913	150,050	Interest Income	150,050	150,050	150,050
80,035	81,717	129,000	Other Revenue	129,000	129,000	129,000
255,882	265,300	312,442	Transfers In	797,940	797,940	797,940
4,618,025	5,114,816	5,345,362	Carry Forward	5,281,699	5,281,699	5,281,699
20,743,887	23,090,295	24,531,043	Total Resources	26,257,957	26,257,957	26,257,957

General Fund Revenue Sources



KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactive)

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
537,868	603,900	611,288	1101	Communication	714,215	714,215	714,215
156,492	182,796	193,138	1102	Education	146,082	146,082	146,082
66,599	73,004	65,244	1103	Health & Physical Ed.	65,244	65,244	65,244
531,041	532,813	562,739	1104	Science	572,625	572,625	572,625
322,527	352,281	413,161	1105	Mathematics	422,463	422,463	422,463
95,011	102,885	102,173	1151	Arts & Letters	102,173	102,173	102,173
284,131	326,968	340,479	1152	Social Sciences	342,246	342,246	342,246
117,270	114,013	131,757	1153	Agricultural Science	132,862	132,862	132,862
178,417	205,042	187,564	1202	Developmental Ed. - Mathematics	188,698	188,698	188,698
129,085	141,553	168,841	1203	Developmental Ed. - Language Arts	149,581	149,581	149,581
718,832	893,733	995,481	1205	GED / ESL	1,046,806	1,046,806	1,046,806
161,972	167,371	165,695	1301	Business Mgmt.	166,806	166,806	166,806
293,374	385,487	354,620	1302	Emergency Response Op.	463,335	463,335	463,335
91,745	78,120	101,409	1303	Advanced Mfg. Eng.	104,612	104,612	104,612
476,898	531,717	588,847	1304	Nursing	617,901	617,901	617,901
95,619	82,692	106,987	1305	Automotive	126,128	126,128	126,128
75,556	56,890	50,011	1306	Apprenticeship Related Training	170,042	170,042	170,042
191,144	162,700	110,877	1308	Culinary Arts	25	25	25
83,508	135,646	157,637	1309	Gen. Ed. Computer Skills	160,750	160,750	160,750
146,261	191,625	204,275	1317	Aviation	320,716	320,716	320,716
120,194	126,382	137,458	1351	Health Information Management	166,645	166,645	166,645
153,615	117,474	144,189	1352	Diesel	147,895	147,895	147,895
68,409	0	0	1353	CDL	0	0	0
140,083	130,530	143,159	1354	Welding	147,338	147,338	147,338
120,967	150,126	147,300	1355	Accounting	122,012	122,012	122,012
81,984	84,959	74,684	1356	Digital Media and Design	74,684	74,684	74,684
115,332	120,758	140,605	1357	Business Technology	141,204	141,204	141,204
130,557	218,572	224,348	1358	Computer Engineering Tech.	233,312	233,312	233,312
285,279	254,402	359,439	1401	Community Ed. - Reimb.	370,806	370,806	370,806
102,683	102,736	145,816	1402	Contract Ed - Reimb.	149,323	149,323	149,323
25,128	30,104	37,510	1403	Community Ed -Non- Reimb.	37,510	37,510	37,510
6,097,581	6,657,280	7,166,729		Total Instruction	7,604,038	7,604,038	7,604,038
10,094	12,586	19,929	2001	Staff Development - Instructional	19,929	19,929	19,929
432,140	462,705	504,255	2002	Learning Resources Center	501,240	501,240	501,240
558,825	641,181	664,710	2003	Academic Administration	888,016	888,016	888,016
373,833	401,255	390,091	2004	Teaching & Learning Center	473,321	473,321	473,321
50,204	97,561	116,818	2007	Testing Center	167,275	167,275	167,275
344	90,316	131,370	2010	CTE Administration	160,370	160,370	160,370
0	7,443	62,421	2011	General Education Administration	62,421	62,421	62,421
1,425,439	1,713,047	1,889,595		Total Academic Support	2,272,571	2,272,571	2,272,571

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactive)

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
225,306	240,623	475,573	3001	Management of Student Services	440,846	440,846	440,846
251,383	263,279	263,976	3002	Advising	464,628	464,628	464,628
6,977	3,021	26,298	3003	Disabled Student Services	26,298	26,298	26,298
103,659	98,004	112,008	3004	Outreach	114,962	114,962	114,962
302,093	261,247	295,580	3005	External Programs	211,203	211,203	211,203
152,989	159,314	186,467	3006	Registrar	197,071	197,071	197,071
163,034	168,318	190,826	3007	Veterans Affairs	194,986	194,986	194,986
129,876	105,643	36,750	3008	Title IX	25,850	25,850	25,850
1,850	0	0	3010	Student Assessment	0	0	0
29,120	109,404	88,118	3020	Student Life	78,447	78,447	78,447
71,997	12,288	78,262	3021	First Year Experience	92,676	92,676	92,676
351,574	301,322	463,538	3050	Marketing	573,592	573,592	573,592
1,789,857	1,722,463	2,217,395		Total Student Services	2,420,559	2,420,559	2,420,559
294,278	319,222	422,799	4001	Financial Aid - General Fund	433,831	433,831	433,831
15,596	8,772	0	4010	Student Stipends	0	0	0
309,875	327,993	422,799		Total Financial Aid	433,831	433,831	433,831
557,232	598,822	640,596	5001	Business Office	725,999	725,999	725,999
347,569	396,980	265,149	5002	Administrative Services	265,537	265,537	265,537
342,187	286,462	304,982	5005	Human Resources	375,094	375,094	375,094
107,223	125,223	137,988	5006	Lake County - Out of District	30,688	30,688	30,688
462,007	522,840	952,042	5009	District	1,024,358	1,024,358	1,024,358
1,010,553	1,092,572	1,227,327	5010	Information Services	1,224,692	1,224,692	1,224,692
142,558	154,612	232,618	5011	Grant Management	194,318	194,318	194,318
158,739	173,661	91,243	5020	Institutional Research /	217,342	217,342	217,342
75,181	131,955	111,146	5031	Communications	77,800	77,800	77,800
105,017	140,316	120,742	5040	Security	120,742	120,742	120,742
522,664	526,100	556,156	5050	President's Office	565,889	565,889	565,889
83,251	82,525	85,500	5051	Governing Board	100,500	100,500	100,500
24,711	10,057	26,500	5052	Foundation Support	22,500	22,500	22,500
72,443	146,593	0	5053	Public Information	0	0	0
4,011,335	4,388,717	4,751,989		Total Institutional Support	4,945,460	4,945,460	4,945,460
1,021,336	1,040,206	1,169,575	6001	Plant Operations	1,228,530	1,228,530	1,228,530
1,021,336	1,040,206	1,169,575		Total Operations & Maintenance	1,228,530	1,228,530	1,228,530
973,650	884,869	2,745,069	9001	Transfers	2,223,251	2,223,251	2,223,251
973,650	884,869	2,745,069		Total Transfers Out	2,223,251	2,223,251	2,223,251

KLAMATH COMMUNITY COLLEGE DISTRICT

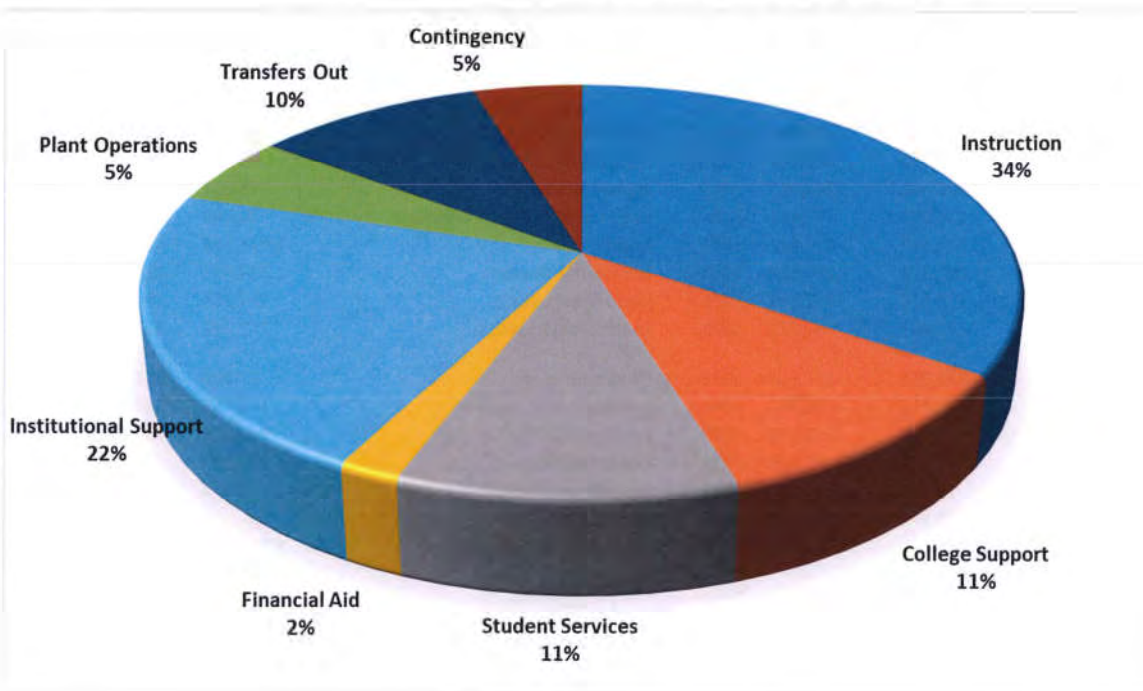
Fiscal Year 2021-2022

General Fund - EXPENDITURES BY ACTIVITY

(Includes Inactive)

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
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
5,114,816	6,298,502	0	00198	Fund Balance	0	0	0
5,114,816	6,298,502	0		Total Fund Balance	0	0	0
0	0	3,091,937	00199	Unappropriated Balance	4,068,763	4,068,763	4,068,763
0	0	3,091,937		Total Unappropriated Balance	4,068,763	4,068,763	4,068,763
20,743,887	23,090,295	24,516,043		Total Expenditures	26,257,957	26,257,957	26,257,957

General Fund - Expenditures by Activity



KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

GENERAL FUND - EXPENDITURES BY OBJECT (Includes Inactive)

Actual 2018-19	Actual 2019-20	Budget 2020-21	Category	Proposed Amount	Approved Amount	Adopted Amount
<u>Personnel Services</u>						
537,723	603,900	611,288	1101 Communication	714,215	714,215	714,215
131,502	172,583	193,138	1102 Education	146,082	146,082	146,082
65,183	73,004	65,244	1103 Health & Physical Ed.	65,244	65,244	65,244
496,973	525,570	562,739	1104 Science	572,625	572,625	572,625
321,553	352,281	413,161	1105 Mathematics	422,463	422,463	422,463
94,284	102,885	102,173	1151 Arts & Letters	102,173	102,173	102,173
282,408	326,968	340,479	1152 Social Sciences	342,246	342,246	342,246
114,477	114,013	131,757	1153 Agricultural Science	132,862	132,862	132,862
178,327	205,042	187,564	1202 Developmental Ed. - Mathematics	188,698	188,698	188,698
128,223	141,454	168,841	1203 Developmental Ed. - Language Arts	149,581	149,581	149,581
306,598	452,721	582,204	1205 GED / ESL	506,660	506,660	506,660
160,261	167,356	165,695	1301 Business Mgmt.	166,806	166,806	166,806
266,929	377,974	354,620	1302 Emergency Response Op.	350,935	350,935	350,935
81,937	77,991	101,409	1303 Advanced Mfg. Eng.	104,612	104,612	104,612
454,595	531,850	588,847	1304 Nursing	617,901	617,901	617,901
81,170	80,911	106,987	1305 Automotive	126,128	126,128	126,128
69,328	56,890	50,011	1306 Apprenticeship Related Training	170,042	170,042	170,042
172,574	162,223	100,777	1308 Culinary Arts	25	25	25
82,492	135,321	157,637	1309 Gen. Ed. Computer Skills	160,750	160,750	160,750
143,987	191,625	204,275	1317 Aviation	320,716	320,716	320,716
114,491	125,683	137,458	1351 Health Information Management	166,645	166,645	166,645
143,926	103,120	144,189	1352 Diesel	147,895	147,895	147,895
65,045	0	0	1353 CDL	0	0	0
130,433	130,221	143,159	1354 Welding	147,338	147,338	147,338
118,781	150,126	147,300	1355 Accounting	122,012	122,012	122,012
78,847	84,959	74,684	1356 Digital Media and Design	74,684	74,684	74,684
113,910	120,758	140,605	1357 Business Technology	141,204	141,204	141,204
127,937	218,572	224,348	1358 Computer Engineering Tech.	233,312	233,312	233,312
210,429	170,780	234,139	1401 Community Ed. - Reimb.	244,506	244,506	244,506
34,583	59,016	83,266	1402 Contract Ed - Reimb.	86,213	86,213	86,213
18,056	19,889	19,910	1403 Community Ed -Non- Reimb.	19,910	19,910	19,910
4,752	9,247	17,429	2001 Staff Development - Instructional	17,429	17,429	17,429
352,247	406,706	397,792	2002 Learning Resources Center	396,227	396,227	396,227
517,794	617,459	628,010	2003 Academic Administration	835,816	835,816	835,816

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

GENERAL FUND - EXPENDITURES BY OBJECT (Includes Inactive)

Actual 2018-19	Actual 2019-20	Budget 2020-21	Category	Proposed Amount	Approved Amount	Adopted Amount
Personnel Services						
336,338	378,646	360,937	2004 Teaching & Learning Center	444,167	444,167	444,167
49,969	90,135	105,718	2007 Testing Center	156,125	156,125	156,125
185,148	192,400	421,573	3001 Management of Student Services	389,246	389,246	389,246
237,574	258,994	247,176	3002 Advising	447,128	447,128	447,128
711	1,828	16,298	3003 Disabled Student Services	16,298	16,298	16,298
84,305	78,962	88,688	3004 Outreach	91,462	91,462	91,462
292,492	254,058	285,580	3005 External Programs	202,403	202,403	202,403
144,980	151,785	171,047	3006 Registrar	181,386	181,386	181,386
156,091	165,208	183,256	3007 Veterans Affairs	187,416	187,416	187,416
102,941	77,700	0	3008 Title IX	0	0	0
18,662	97,247	68,568	3020 Student Life	58,677	58,677	58,677
58,449	5,066	61,862	3021 First Year Experience	76,276	76,276	76,276
135,701	88,575	248,534	3050 Marketing	343,588	343,588	343,588
263,993	286,369	383,374	4001 Financial Aid - General Fund	392,281	392,281	392,281
15,596	8,772	0	4010 Student Stipends	0	0	0
514,669	550,650	568,446	5001 Business Office	659,849	659,849	659,849
332,381	390,079	247,449	5002 Administrative Services	252,837	252,837	252,837
291,716	242,262	245,332	5005 Human Resources	307,594	307,594	307,594
98,200	116,371	124,163	5006 Lake County - Out of District	26,688	26,688	26,688
2,001	29,703	114,791	5009 District	95,107	95,107	95,107
735,932	762,454	796,241	5010 Information Services	799,266	799,266	799,266
133,496	111,920	180,598	5011 Grant Management	174,648	174,648	174,648
155,262	172,354	74,243	5020 Institutional Research / Assessment / Resource Development	200,842	200,842	200,842
33,433	21,812	12,722	5040 Security	12,722	12,722	12,722
463,787	494,748	517,406	5050 President's Office	527,139	527,139	527,139
72,443	146,593	0	5053 Public Information	0	0	0
601,638	659,093	699,525	6001 Plant Operations	819,480	819,480	819,480
11,719,661	12,902,880	13,804,660	Total Personnel Services	14,856,578	14,856,578	14,856,578

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

GENERAL FUND - EXPENDITURES BY OBJECT (Includes Inactive)

Actual 2018-19	Actual 2019-20	Budget 2020-21	Category	Proposed Amount	Approved Amount	Adopted Amount
<u>Materials and Services</u>						
144	0	0	1101 Communication	0	0	0
24,990	10,213	0	1102 Education	0	0	0
1,416	0	0	1103 Health & Physical Ed.	0	0	0
23,781	36	0	1104 Science	0	0	0
974	0	0	1105 Mathematics	0	0	0
727	0	0	1151 Arts & Letters	0	0	0
1,723	0	0	1152 Social Sciences	0	0	0
2,793	0	0	1153 Agricultural Science	0	0	0
90	0	0	1202 Developmental Ed. - Mathematics	0	0	0
862	100	0	1203 Developmental Ed. - Language Arts	0	0	0
408,412	439,781	411,777	1205 GED / ESL	538,646	538,646	538,646
1,711	15	0	1301 Business Mgmt.	0	0	0
26,446	7,513	0	1302 Emergency Response Op.	112,400	112,400	112,400
9,808	129	0	1303 Advanced Mfg. Eng.	0	0	0
22,303	-133	0	1304 Nursing	0	0	0
14,450	1,781	0	1305 Automotive	0	0	0
1,168	0	0	1306 Apprenticeship Related Training	0	0	0
18,569	477	10,100	1308 Culinary Arts	0	0	0
1,016	325	0	1309 Gen. Ed. Computer Skills	0	0	0
2,274	0	0	1317 Aviation	0	0	0
5,703	699	0	1351 Health Information Management	0	0	0
9,689	359	0	1352 Diesel	0	0	0
3,364	0	0	1353 CDL	0	0	0
9,651	309	0	1354 Welding	0	0	0
2,186	0	0	1355 Accounting	0	0	0
3,136	0	0	1356 Digital Media and Design	0	0	0
1,423	0	0	1357 Business Technology	0	0	0
2,620	0	0	1358 Computer Engineering Tech.	0	0	0
74,850	83,623	125,300	1401 Community Ed. - Reimb.	126,300	126,300	126,300
68,101	43,720	62,550	1402 Contract Ed - Reimb.	63,110	63,110	63,110
7,072	10,215	17,600	1403 Community Ed -Non- Reimb.	17,600	17,600	17,600
5,342	3,339	2,500	2001 Staff Development - Instructional	2,500	2,500	2,500
79,893	54,037	103,963	2002 Learning Resources Center	102,513	102,513	102,513
41,031	21,124	33,500	2003 Academic Administration	49,000	49,000	49,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

GENERAL FUND - EXPENDITURES BY OBJECT (Includes Inactive)

Actual 2018-19	Actual 2019-20	Budget 2020-21	Category		Proposed Amount	Approved Amount	Adopted Amount
Materials and Services							
37,495	21,710	28,154	2004	Teaching & Learning Center	28,154	28,154	28,154
235	282	1,100	2007	Testing Center	1,150	1,150	1,150
344	90,038	130,870	2010	CTE Administration	134,870	134,870	134,870
0	7,443	62,421	2011	General Education Administration	62,421	62,421	62,421
40,158	45,971	54,000	3001	Management of Student Services	51,600	51,600	51,600
11,365	3,470	15,800	3002	Advising	17,500	17,500	17,500
6,266	1,194	10,000	3003	Disabled Student Services	10,000	10,000	10,000
19,354	19,042	23,320	3004	Outreach	23,500	23,500	23,500
9,601	4,937	7,500	3005	External Programs	6,300	6,300	6,300
8,008	7,530	15,420	3006	Registrar	15,685	15,685	15,685
6,943	3,110	7,570	3007	Veterans Affairs	7,570	7,570	7,570
26,935	27,943	36,750	3008	Title IX	25,850	25,850	25,850
1,850	0	0	3010	Student Assessment	0	0	0
10,458	12,157	19,550	3020	Student Life	19,770	19,770	19,770
13,548	7,222	16,400	3021	First Year Experience	16,400	16,400	16,400
215,872	212,746	215,004	3050	Marketing	230,004	230,004	230,004
30,285	32,852	39,425	4001	Financial Aid - General Fund	41,550	41,550	41,550
42,562	48,172	72,150	5001	Business Office	66,150	66,150	66,150
15,188	5,147	17,700	5002	Administrative Services	12,700	12,700	12,700
50,471	43,946	59,150	5005	Human Resources	67,000	67,000	67,000
9,023	7,017	13,825	5006	Lake County - Out of District	4,000	4,000	4,000
460,006	478,608	787,251	5009	District	779,251	779,251	779,251
166,446	216,335	301,306	5010	Information Services	301,306	301,306	301,306
9,062	42,692	52,020	5011	Grant Management	19,670	19,670	19,670
2,378	1,307	17,000	5020	Institutional Research / Assessment / Resource Development	16,500	16,500	16,500
68,034	129,855	104,876	5031	Communications	69,300	69,300	69,300
71,584	118,504	107,870	5040	Security	107,870	107,870	107,870
58,877	31,352	38,750	5050	President's Office	38,750	38,750	38,750
55,413	62,039	66,500	5051	Governing Board	66,500	66,500	66,500
24,711	10,057	26,500	5052	Foundation Support	22,500	22,500	22,500
413,037	381,114	470,050	6001	Plant Operations	409,050	409,050	409,050
2,763,227	2,751,452	3,585,522	Total Materials and Services		3,684,940	3,684,940	3,684,940

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

GENERAL FUND - EXPENDITURES BY OBJECT (Includes

Actual 2018-19	Actual 2019-20	Budget 2020-21	Category	Proposed Amount	Approved Amount	Adopted Amount
<u>Capital Outlay</u>						
10,288	7,207	0	1104 Science	0	0	0
3,822	1,232	1,500	1205 GED / ESL	1,500	1,500	1,500
5,060	0	0	1306 Apprenticeship Related Training	0	0	0
0	13,995	0	1352 Diesel	0	0	0
0	1,963	2,500	2002 Learning Resources Center	2,500	2,500	2,500
0	2,598	3,200	2003 Academic Administration	3,200	3,200	3,200
0	899	1,000	2004 Teaching & Learning Center	1,000	1,000	1,000
0	7,144	10,000	2007 Testing Center	10,000	10,000	10,000
0	278	500	2010 CTE Administration	25,500	25,500	25,500
0	2,252	0	3001 Management of Student Services	0	0	0
2,444	815	1,000	3002 Advising	0	0	0
0	2,252	2,500	3005 External Programs	2,500	2,500	2,500
0	1,754	0	5002 Administrative Services	0	0	0
0	255	500	5005 Human Resources	500	500	500
0	1,835	0	5006 Lake County - Out of District	0	0	0
0	14,529	50,000	5009 District	150,000	150,000	150,000
108,176	113,782	129,780	5010 Information Services	124,120	124,120	124,120
1,098	0	0	5020 Institutional Research / Assessment / Resource Development	0	0	0
7,147	2,100	6,270	5031 Communications	8,500	8,500	8,500
0	0	150	5040 Security	150	150	150
6,661	0	0	6001 Plant Operations	0	0	0
144,696	174,889	208,900	Total Capital Outlay	329,470	329,470	329,470
<u>Transfers</u>						
27,838	20,486	19,000	5051 Transfers	34,000	34,000	34,000
973,650	884,869	2,745,069	9001 Transfers	2,223,251	2,223,251	2,223,251
1,001,488	905,355	2,764,069	Total Transfers	2,257,251	2,257,251	2,257,251
<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
<u>Fund Balance</u>						
5,114,816	6,298,502	0	00198 Fund Balance	0	0	0
5,114,816	6,298,502	0	Total Fund Balance	0	0	0

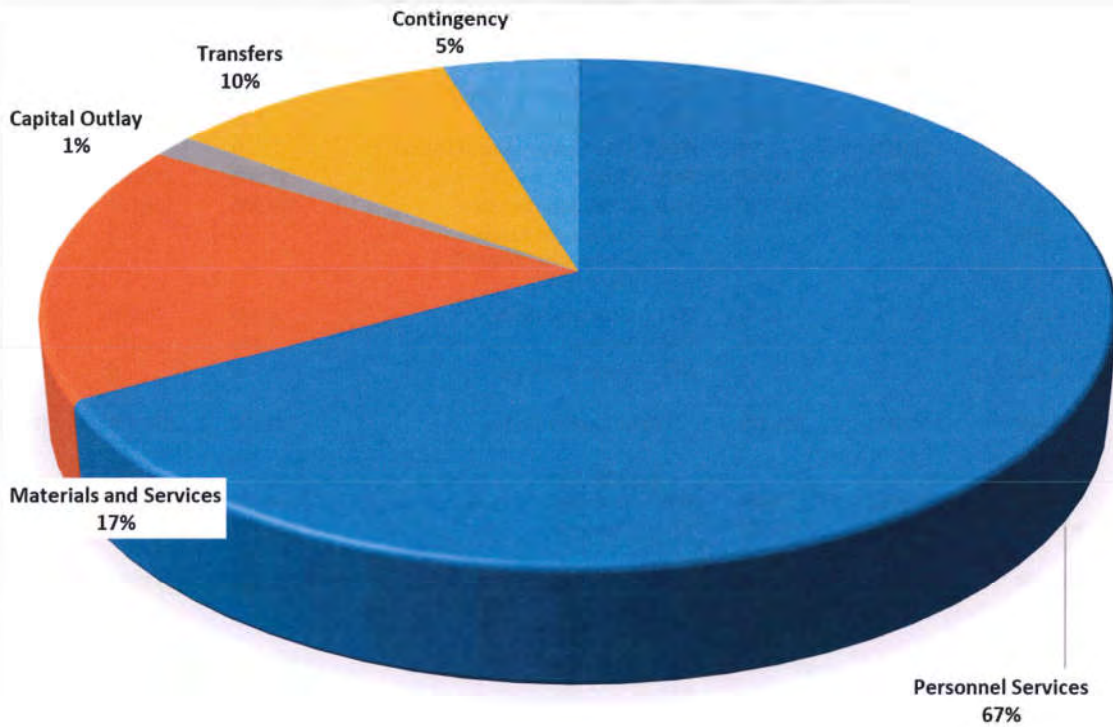
KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

GENERAL FUND - EXPENDITURES BY OBJECT (Includes Inactive)

Actual 2018-19	Actual 2019-20	Budget 2020-21	Category	Proposed Amount	Approved Amount	Adopted Amount
<u>Unappropriated Fund Balance</u>						
0	0	3,091,937	00199 Unappropriated Balance	4,068,763	4,068,763	4,068,763
0	0	3,091,937	Total Unappropriated Fund	4,068,763	4,068,763	4,068,763
20,743,887	23,090,295	24,516,043	Grand Total	26,257,957	26,257,957	26,257,957

General Fund – Expenditures by Object



KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2021-22
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	4,661,020	1,244,355	1,267,682	1,911,995	455,518		221,498			9,762,068
BENEFIT EXPENSES	2,083,503	605,409	726,198	1,144,697	363,962		170,783			5,094,552
MATERIALS & SERVICES	858,056	380,608	424,179	1,501,955	409,050		36,550			3,610,398
FINANCIAL AID				70,000			5,000			75,000
CAPITAL EXPENDITURES	1,500	42,200	2,500	282,770	0	0	0			328,970
CONTINGENCY EXPENSE									1,060,955	1,060,955
TRANSFERS OUT							2,257,251 *			2,257,251
DEBT SERVICE										0
	7,604,079	2,272,572	2,420,559	4,911,417	1,228,530	0	2,691,082	0	1,060,955	22,189,194

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

Special Revenue Funds Summary

050 - FINANCIAL AID

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description	Proposed Amount	Approved Amount	Adopted Amount
Resources						
6,244,773	7,188,350	13,110,000	Federal Sources	13,171,488	13,171,488	13,171,488
772,120	892,086	1,000,000	State Sources	1,300,000	1,300,000	1,300,000
178,853	155,542	0	Local Sources	0	0	0
34,960	20,486	34,000	Transfers In	54,000	54,000	54,000
0	0	0	Federal Sources	381,488	381,488	381,488
7,230,706	8,256,464	14,144,000	Total Resources	14,906,976	14,906,976	14,906,976
Expenditures						
63,200	49,740	0	Personnel Services	81,488	81,488	81,488
7,163,196	8,199,764	14,124,000	Materials & Services	14,805,488	14,805,488	14,805,488
4,310	6,960	20,000	Transfers Out	20,000	20,000	20,000
7,230,706	8,256,464	14,144,000	Total Expenditures	14,906,976	14,906,976	14,906,976
0	0	0	Fund Balance	0	0	0
7,230,706	8,256,464	14,144,000	Total Expenditures and Fund Balance	14,906,976	14,906,976	14,906,976

060 - TECHNOLOGY FEES

Resources						
328,352	342,078	349,586	Tuition & Fees	349,586	349,586	349,586
19,061	34,619	0	Interest Income	0	0	0
171,150	268,798	97,304	Carry Forward	267,612	267,612	267,612
518,563	645,495	446,890	Total Resources	617,198	617,198	617,198
Expenditures						
45,350	77,876	65,220	Personnel Services	65,220	65,220	65,220
31,126	42,431	61,490	Materials & Services	221,507	221,507	221,507
173,289	267,018	320,180	Capital Outlay	330,471	330,471	330,471
249,764	387,325	446,890	Total Expenditures	617,198	617,198	617,198
268,798	258,170	0	Fund Balance	0	0	0
518,563	645,495	446,890	Total Expenditures and Fund Balance	617,198	617,198	617,198

065 - STUDENT COURSE FEES

Resources						
1,071,775	940,719	2,387,841	Tuition & Fees	2,310,500	2,310,500	2,310,500
5,245	12,181	0	Interest Income	0	0	0
117,673	205,406	146,996	Carry Forward	257,000	257,000	257,000
1,194,693	1,158,306	2,534,837	Total Resources	2,567,500	2,567,500	2,567,500
Expenditures						
0	0	1,117	Personnel Services	1,117	1,117	1,117
914,288	841,556	2,361,386	Materials & Services	2,426,383	2,426,383	2,426,383
0	0	72,334	Capital Outlay	40,000	40,000	40,000
75,000	37,500	100,000	Transfers Out	100,000	100,000	100,000
989,288	878,515	2,534,837	Total Expenditures	2,567,500	2,567,500	2,567,500
205,406	279,250	0	Fund Balance	0	0	0
1,194,693	1,158,306	2,534,837	Total Expenditures and Fund Balance	2,567,500	2,567,500	2,567,500

KLAMATH COMMUNITY COLLEGE DISTRICT

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Special Revenue Funds Summary

070 - SPECIAL PROJECTS BUDGET AUTHORITY

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description	Proposed Amount	Approved Amount	Adopted Amount
<u>Resources</u>						
1,288	30,133	78,000	Federal Sources	78,000	78,000	78,000
100,931	81,067	120,000	State Sources	120,000	120,000	120,000
37,914	39,807	76,347	Local Sources	76,347	76,347	76,347
140,134	151,008	274,347	Total Resources	274,347	274,347	274,347
<u>Expenditures</u>						
73,116	48,788	179,347	Personnel Services	181,369	181,369	181,369
65,641	67,960	25,000	Materials & Services	37,978	37,978	37,978
0	0	60,000	Capital Outlay	45,000	45,000	45,000
1,377	1,741	10,000	Transfers Out	10,000	10,000	10,000
140,134	118,489	276,912	Total Expenditures	274,347	274,347	274,347
140,134	118,489	274,347	Total Expenditures	274,347	274,347	274,347

080 - PATHWAYS

<u>Resources</u>						
33,397	37,045	25,997	State Sources	53,769	53,769	53,769
33,397	37,045	25,997	Total Resources	53,769	53,769	53,769
<u>Expenditures</u>						
23,124	27,883	16,577	Personnel Services	24,944	24,944	24,944
8,683	7,287	8,037	Materials & Services	27,135	27,135	27,135
1,590	1,874	1,383	Transfers Out	1,690	1,690	1,690
33,397	37,045	25,997	Total Expenditures	53,769	53,769	53,769
33,397	37,045	25,997		53,769	53,769	53,769

081 - DHS SNAP 50/50

<u>Resources</u>						
118,281	111,786	173,595	State Sources	164,979	164,979	164,979
118,281	111,786	173,595	Total Resources	164,979	164,979	164,979
<u>Expenditures</u>						
70,270	37,728	88,344	Personnel Services	77,529	77,529	77,529
21,612	42,331	44,450	Materials & Services	46,450	46,450	46,450
26,399	31,639	40,801	Transfers Out	41,000	41,000	41,000
118,281	111,698	173,595	Total Expenditures	164,979	164,979	164,979
118,281	111,698	173,595		164,979	164,979	164,979

KLAMATH COMMUNITY COLLEGE DISTRICT

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Special Revenue Funds Summary

085 - TRIO GRANT

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description	Proposed Amount	Approved Amount	Adopted Amount
<u>Resources</u>						
258,193	249,517	220,000	Federal Sources	257,322	257,322	257,322
0	18,879	47,050	Transfers In	25,000	25,000	25,000
258,193	268,396	267,050	Total Resources	282,322	282,322	282,322
<u>Expenditures</u>						
228,278	238,491	242,883	Personnel Services	240,002	240,002	240,002
11,000	11,813	8,500	Materials & Services	23,100	23,100	23,100
18,916	18,092	15,667	Transfers Out	19,220	19,220	19,220
258,193	268,396	267,050	Total Expenditures	282,322	282,322	282,322
258,193	268,396	267,050	Total Expenditures and Fund Balance	282,322	282,322	282,322

095 - SMALL BUSINESS DEVELOPMENT CENTER

<u>Resources</u>						
49,000	33,000	47,100	Federal Sources	58,000	58,000	58,000
91,214	83,095	85,905	State Sources	64,277	64,277	64,277
44,791	59,677	193,165	Local Sources	175,000	175,000	175,000
102,443	107,023	86,680	Transfers In	107,219	107,219	107,219
43,230	56,210	55,811	Carry Forward	55,000	55,000	55,000
330,678	339,005	468,661	Total Resources	459,496	459,496	459,496
<u>Expenditures</u>						
224,018	227,468	357,996	Personnel Services	399,232	399,232	399,232
50,451	33,776	92,499	Materials & Services	60,264	60,264	60,264
274,469	261,244	450,496	Total Expenditures	459,496	459,496	459,496
56,210	51,862	0	Fund Balance	0	0	0
0	0	18,165	Unappropriated Fund Balance	0	0	0
330,678	339,005	468,661	Total Expenditures and Fund Balance	459,496	459,496	459,496

099 - WIOA

<u>Resources</u>						
602,402	780,721	822,247	Federal Sources	723,816	723,816	723,816
46,392	71,352	0	State Sources	0	0	0
648,794	852,072	822,247	Total Resources	723,816	723,816	723,816
<u>Expenditures</u>						
431,254	447,196	525,779	Personnel Services	497,701	497,701	497,701
152,213	307,663	207,344	Materials & Services	176,574	176,574	176,574
942	0	0	Capital Outlay	0	0	0
64,385	97,244	89,124	Transfers Out	49,541	49,541	49,541
648,794	852,072	822,247	Total Expenditures	723,816	723,816	723,816
648,794	852,072	822,247	Total Expenditures and Fund Balance	723,816	723,816	723,816

KLAMATH COMMUNITY COLLEGE DISTRICT

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Special Revenue Funds Summary

101 - TRIO Upward Bound

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			<u>Resources</u>			
260,886	252,494	269,481	Federal Sources	348,925	348,925	348,925
0	0	75,307	Transfers In	50,000	50,000	50,000
260,886	252,494	344,788	Total Resources	398,925	398,925	398,925
			<u>Expenditures</u>			
186,374	136,043	188,085	Personnel Services	174,157	174,157	174,157
56,182	92,373	132,421	Materials & Services	189,974	189,974	189,974
18,330	16,968	24,282	Transfers Out	34,794	34,794	34,794
260,886	245,384	344,788	Total Expenditures	398,925	398,925	398,925
260,886	245,384	344,788	Total Expenditures and Fund Balance	398,925	398,925	398,925

103 - VETERANS RESOURCE GRANT

			<u>Resources</u>			
45,337	10,830	76,452	State Sources	70,038	70,038	70,038
45,337	10,830	76,452	Total Resources	70,038	70,038	70,038
			<u>Expenditures</u>			
16,656	5,455	19,600	Personnel Services	13,038	13,038	13,038
28,681	5,376	56,852	Materials & Services	57,000	57,000	57,000
45,337	10,830	76,452	Total Expenditures	70,038	70,038	70,038
45,337	10,830	76,452	Total Expenditures and Fund Balance	70,038	70,038	70,038

105 - WELLNESS FUND

			<u>Resources</u>			
3,514	45,522	29,951	Local Sources	21,571	21,571	21,571
10,000	0	10,000	Transfers In	10,000	10,000	10,000
0	0	0	Carry Forward	0	0	0
13,514	45,522	39,951	Total Resources	31,571	31,571	31,571
			<u>Expenditures</u>			
3,139	16,396	34,368	Personnel Services	28,013	28,013	28,013
1,300	29,126	5,583	Materials & Services	3,558	3,558	3,558
4,439	45,522	39,951	Total Expenditures	31,571	31,571	31,571
4,439	45,522	39,951	Total Expenditures and Fund Balance	31,571	31,571	31,571

KLAMATH COMMUNITY COLLEGE DISTRICT

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Special Revenue Funds Summary

106 - HIGH SCHOOL EQUIVALENCY PROG. (HEP)

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			<u>Resources</u>			
0	277,618	535,651	Federal Sources	419,334	419,334	419,334
0	277,618	535,651	Total Resources	419,334	419,334	419,334
			<u>Expenditures</u>			
0	137,126	367,096	Personnel Services	312,870	312,870	312,870
0	89,674	129,391	Materials & Services	77,302	77,302	77,302
0	19,844	37,826	Transfers Out	29,162	29,162	29,162
0	246,644	534,313	Total Expenditures	419,334	419,334	419,334
0	246,644	534,313	Total Expenditures and Fund Balance	419,334	419,334	419,334

108 - STRENGTHENING INSTITUTIONS - TITLE III

			<u>Resources</u>			
0	294,435	353,052	Federal Sources	402,814	402,814	402,814
0	294,435	353,052	Total Resources	402,814	402,814	402,814
			<u>Expenditures</u>			
0	145,019	194,348	Personnel Services	306,203	306,203	306,203
0	75,571	130,704	Materials & Services	96,611	96,611	96,611
0	55,064	28,000	Capital Outlay	0	0	0
0	275,654	353,052	Total Expenditures	402,814	402,814	402,814
0	275,654	353,052	Total Expenditures and Fund Balance	402,814	402,814	402,814

109 - DHS TANF JOBS

			<u>Resources</u>			
0	85,604	135,369	State Sources	188,353	188,353	188,353
0	85,604	135,369	Total Resources	188,353	188,353	188,353
			<u>Expenditures</u>			
0	56,740	84,600	Personnel Services	134,277	134,277	134,277
0	21,434	35,769	Materials & Services	33,880	33,880	33,880
0	7,379	15,000	Transfers Out	20,196	20,196	20,196
0	85,552	135,369	Total Expenditures	188,353	188,353	188,353
0	85,552	135,369	Total Expenditures and Fund Balance	188,353	188,353	188,353

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2021-2022****Special Revenue Funds Summary****110 - CARES ACT**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			<u>Resources</u>			
0	0	350,000	Federal Sources	1,581,683	1,581,683	1,581,683
0	0	350,000	Total Resources	1,581,683	1,581,683	1,581,683
			<u>Expenditures</u>			
0	7,690	48,893	Personnel Services	48,893	48,893	48,893
0	238	301,107	Materials & Services	1,057,953	1,057,953	1,057,953
0	82,364	0	Capital Outlay	0	0	0
0	0	0	Transfers Out	474,837	474,837	474,837
0	90,292	350,000	Total Expenditures	1,581,683	1,581,683	1,581,683
0	90,292	350,000	Total Expenditures and Fund Balance	1,581,683	1,581,683	1,581,683

KLAMATH COMMUNITY COLLEGE DISTRICT

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Enterprise Funds Summary

200 – BOOKSTORE

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			<u>Resources</u>			
360,142	404,232	547,960	Other Revenue	547,960	547,960	547,960
107,508	107,855	102,088	Carry Forward	117,000	117,000	117,000
467,650	512,087	650,048	Total Resources	664,960	664,960	664,960
			<u>Expenditures</u>			
85,977	86,821	95,364	Personnel Services	95,828	95,828	95,828
273,817	310,570	438,026	Materials & Services	449,474	449,474	449,474
0	5,015	0	Capital Outlay	0	0	0
359,794	402,406	533,390	Total Expenditures	545,302	545,302	545,302
-107,855	-109,681	0	Fund Balance	0	0	0
0	0	116,658	Unappropriated Fund Balance	119,658	119,658	119,658
251,939	292,725	650,048	Total Expenditures, Fund, and Unappropriated Fund Balance	664,960	664,960	664,960

250 - FOOD SERVICE

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			<u>Resources</u>			
14,839	10,947	20,820	Other Revenue	21,825	21,825	21,825
16,709	33,083	32,255	Transfers In	32,255	32,255	32,255
882	882	1,000	Carry Forward	0	0	0
32,430	44,912	54,075	Total Resources	54,080	54,080	54,080
			<u>Expenditures</u>			
21,651	33,378	38,655	Personnel Services	36,360	36,360	36,360
9,897	10,840	15,420	Materials & Services	17,720	17,720	17,720
31,548	44,219	54,075	Total Expenditures	54,080	54,080	54,080
-882	-694	0	Fund Balance	0	0	0
0	0	0	Unappropriated Fund Balance	0	0	0
30,666	43,525	54,075	Total Expenditures and Fund Balance	54,080	54,080	54,080

KLAMATH COMMUNITY COLLEGE DISTRICT

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Reserve Funds Summary

300 - RESERVE FOR PROGRAM DEVELOPMENT

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description	Proposed Amount	Approved Amount	Adopted Amount
Resources						
23	130	0	Interest Income	0	0	0
2,500	0	0	Transfers In	0	0	0
502	3,026	572	Carry Forward	3,156	3,156	3,156
3,025	3,156	572	Total Resources	3,156	3,156	3,156
Expenditures						
0	0	572	Materials & Services	3,156	3,156	3,156
0	0	572	Total Expenditures	3,156	3,156	3,156
-3,026	-3,156	0	Fund Balance	0	0	0
-3,026	-3,156	572	Total Expenditures and Fund Balance	3,156	3,156	3,156

301 - RESERVE - RAINY DAY

Resources						
3,709	6,826	0	Interest Income	0	0	0
0	0	1,538,777	Transfers In	888,777	888,777	888,777
155,526	159,235	162,943	Carry Forward	1,239,794	1,239,794	1,239,794
159,235	166,061	1,701,720	Total Resources	2,128,571	2,128,571	2,128,571
-159,235	-166,061	0	Fund Balance	0	0	0
0	0	1,701,720	Unappropriated Fund Balance	2,128,571	2,128,571	2,128,571
-159,235	-166,061	1,701,720	Total Expenditures, Fund, and Unappropriated Fund Balance	2,128,571	2,128,571	2,128,571

302 - RESERVE FOR EQUIPMENT

Resources						
333	613	0	Interest Income	0	0	0
0	0	0	Transfers In	15,000	15,000	15,000
13,973	14,306	14,301	Carry Forward	15,161	15,161	15,161
14,306	14,919	14,301	Total Resources	30,161	30,161	30,161
Expenditures						
0	0	14,301	Materials & Services	30,161	30,161	30,161
0	0	14,301	Total Expenditures	30,161	30,161	30,161
-14,306	-14,919	0	Fund Balance	0	0	0
-14,306	-14,919	14,301	Total Expenditures and Fund Balance	30,161	30,161	30,161

KLAMATH COMMUNITY COLLEGE DISTRICT

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Reserve Funds Summary

303 - RESERVE FOR FURNITURE

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description	Proposed Amount	Approved Amount	Adopted Amount
<u>Resources</u>						
845	1,337	0	Interest Income	0	0	0
0	0	0	Transfers In	25,000	25,000	25,000
35,422	36,267	29,235	Carry Forward	26,691	26,691	26,691
36,267	37,604	29,235	Total Resources	51,691	51,691	51,691
<u>Expenditures</u>						
0	6,863	29,235	Materials & Services	51,691	51,691	51,691
0	6,863	29,235	Total Expenditures	51,691	51,691	51,691
-36,267	-30,740	0	Fund Balance	0	0	0
-36,267	-23,877	29,235	Total Expenditures and Fund Balance	51,691	51,691	51,691

304 - RESERVE FOR TECHNOLOGY

<u>Resources</u>						
325	913	0	Interest Income	0	0	0
40,000	0	0	Transfers In	0	0	0
6,504	21,301	21,830	Carry Forward	22,575	22,575	22,575
46,829	22,214	21,830	Total Resources	22,575	22,575	22,575
<u>Expenditures</u>						
25,527	0	21,830	Capital Outlay	22,575	22,575	22,575
25,527	0	21,830	Total Expenditures	22,575	22,575	22,575
-21,301	-22,215	0	Fund Balance	0	0	0
4,226	-22,215	21,830	Total Expenditures and Fund Balance	22,575	22,575	22,575

305 - RESERVE FOR BUILDING

<u>Resources</u>						
37	68	0	Interest Income	0	0	0
0	0	0	Transfers In	20,000	20,000	20,000
1,548	1,585	1,625	Carry Forward	1,680	1,680	1,680
1,585	1,653	1,625	Total Resources	21,680	21,680	21,680
<u>Expenditures</u>						
0	0	1,625	Materials & Services	21,680	21,680	21,680
0	0	1,625	Total Expenditures	21,680	21,680	21,680
-1,585	-1,653	0	Fund Balance	0	0	0
-1,585	-1,653	1,625	Total Expenditures and Fund Balance	21,680	21,680	21,680

KLAMATH COMMUNITY COLLEGE DISTRICT

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Reserve Funds Summary

306 - STAFF DEVELOPMENT – INSTRUCTIONAL

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			<u>Resources</u>			
246	118	0	Interest Income	0	0	0
25,000	0	0	Transfers In	20,000	20,000	20,000
10,881	11,981	12,240	Carry Forward	35,000	35,000	35,000
36,127	12,099	12,240	Total Resources	55,000	55,000	55,000
			<u>Expenditures</u>			
24,146	10,813	12,240	Materials & Services	55,000	55,000	55,000
24,146	10,813	12,240	Total Expenditures	55,000	55,000	55,000
-11,981	-1,287	0	Fund Balance	0	0	0
12,165	9,526	12,240	Total Expenditures and Fund Balance	55,000	55,000	55,000

307 - RESERVE - SNOW REMOVAL

			<u>Resources</u>			
130	74	0	Interest Income	0	0	0
0	6,000	0	Transfers In	5,000	5,000	5,000
7,192	926	2,332	Carry Forward	7,032	7,032	7,032
7,322	7,000	2,332	Total Resources	12,032	12,032	12,032
			<u>Expenditures</u>			
6,395	5,000	2,332	Materials & Services	12,032	12,032	12,032
6,395	5,000	2,332	Total Expenditures	12,032	12,032	12,032
-926	-2,000	0	Fund Balance	0	0	0
5,469	3,000	2,332	Total Expenditures and Fund Balance	12,032	12,032	12,032

308 - RESERVE - BUILDING MAINTENANCE

			<u>Resources</u>			
757	620	0	Interest Income	0	0	0
10,000	0	0	Transfers In	65,000	65,000	65,000
33,881	39,618	40,071	Carry Forward	5,000	5,000	5,000
44,638	40,238	40,071	Total Resources	70,000	70,000	70,000
			<u>Expenditures</u>			
5,020	6,610	40,071	Materials & Services	70,000	70,000	70,000
0	32,388	0	Capital Outlay	0	0	0
5,020	38,998	40,071	Total Expenditures	70,000	70,000	70,000
-39,618	-1,240	0	Fund Balance	0	0	0
-34,598	37,758	40,071	Total Expenditures and Fund Balance	70,000	70,000	70,000

KLAMATH COMMUNITY COLLEGE DISTRICT

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Reserve Funds Summary

310 - RESERVE PERS LIABILITY

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description	Proposed Amount	Approved Amount	Adopted Amount
			<u>Resources</u>			
31,287	53,874	0	Interest Income	0	0	0
1,311,295	1,268,637	1,339,552	Carry Forward	1,339,552	1,339,552	1,339,552
1,342,582	1,322,511	1,339,552	Total Resources	1,339,552	1,339,552	1,339,552
			<u>Expenditures</u>			
73,946	7,280	1,339,552	Personnel Services	1,339,552	1,339,552	1,339,552
73,946	7,280	1,339,552	Total Expenditures	1,339,552	1,339,552	1,339,552
-1,268,637	-1,314,155	0	Fund Balance	0	0	0
-1,194,691	-1,306,875	1,339,552	Total Expenditures and Fund Balance	1,339,552	1,339,552	1,339,552

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

Debt Service and Capital Funds Summary

400 - DEBT SERVICE FUND

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description	Proposed Amount	Approved Amount	Adopted Amount
<u>Resources</u>						
17	38	0	Interest Income	0	0	0
719,875	719,884	720,000	Transfers In	720,000	720,000	720,000
11	1	0	Carry Forward	0	0	0
719,904	719,923	720,000	Total Resources	720,000	720,000	720,000
<u>Expenditures</u>						
719,903	719,922	720,000	Debt Service	720,000	720,000	720,000
719,903	719,922	720,000	Total Expenditures	720,000	720,000	720,000
-1	0	0	Fund Balance	0	0	0
0	0	0	Unappropriated Fund Balance	0	0	0
719,902	719,922	720,000	Total Expenditures, Fund, and Unappropriated Fund Balance	720,000	720,000	720,000

500 - CAPITAL PROJECTS FUND

<u>Resources</u>						
65,579	0	0	Local Sources	0	0	0
63	4,656	0	Interest Income	0	0	0
350,000	77,860	220,000	Transfers In	220,000	220,000	220,000
16,696	235,678	0	Carry Forward	100,000	100,000	100,000
432,338	318,193	220,000	Total Resources	320,000	320,000	320,000
<u>Expenditures</u>						
0	48,366	65,000	Personnel Services	0	0	0
115,418	265,081	155,000	Materials & Services	320,000	320,000	320,000
32,583	4,747	0	Capital Outlay	0	0	0
10,000	0	0	Transfers Out	0	0	0
158,001	318,193	220,000	Total Expenditures	320,000	320,000	320,000
274,337	0	0	Fund Balance	0	0	0
432,338	318,193	220,000	Total Expenditures and Fund Balance	320,000	320,000	320,000

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

<u>Resources</u>						
0	0	3,900,000	State Sources	6,900,000	6,900,000	6,900,000
0	0	1,308,048	Local Sources	988,260	988,260	988,260
710,544	0	0	Transfers In	0	0	0
0	0	0	CARRY FORWARD	864,000	864,000	864,000
710,544	0	5,208,048	Total Resources	8,752,260	8,752,260	8,752,260
<u>Expenditures</u>						
0	0	203,801	Personnel Services	203,801	203,801	203,801
10,000	4,791	5,700,000	Materials & Services	6,892,398	6,892,398	6,892,398
0	0	0	Capital Outlay	1,656,061	1,656,061	1,656,061
10,000	4,791	5,903,801	Total Expenditures	8,752,260	8,752,260	8,752,260
10,000	4,791	5,903,801	Total Expenditures and Fund Balance	8,752,260	8,752,260	8,752,260

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

Reconciliation of Approved to Adopted Budget

GENERAL FUND REVENUE

Number	Account Description	Approved Amount	Adopted Amount	Variance
00101	Federal Sources	114,148	114,148	0
00102	State Sources	11,653,750	11,653,790	0
00103	Local Sources	2,578,650	2,578,650	0
00104	Tuition & Fees	5,552,680	5,552,680	0
00106	Interest Income	150,050	150,050	0
00105	Other Revenue	129,000	129,000	0
00107	Transfers In	797,940	797,940	0
00109	Carry Forward	5,281,699	5,281,699	0
	Total Resources	26,257,917	26,257,957	0

Reconciliation of Approved to Adopted Budget

GENERAL FUND - EXPENDITURES BY ACTIVITY

Number	Account Description	Approved Amount	Adopted Amount	Variance
1101	Communication	714,215	714,215	0
1102	Education	146,082	146,082	0
1103	Health & Physical Ed.	65,244	65,244	0
1104	Science	572,625	572,625	0
1105	Mathematics	422,463	422,463	0
1151	Arts & Letters	102,173	102,173	0
1152	Social Sciences	342,246	342,246	0
1153	Agricultural Science	132,862	132,862	0
1202	Developmental Ed. - Mathematics	188,698	188,698	0
1203	Developmental Ed. - Language Arts	149,581	149,581	0
1205	GED / ESL	1,046,806	1,046,806	0
1301	Business Mgmt.	166,806	166,806	0
1302	Emergency Response Op.	463,335	463,335	0
1303	Advanced Mfg. Eng.	104,612	104,612	0
1304	Nursing	617,901	617,901	0
1305	Automotive	126,128	126,128	0
1306	Apprenticeship Related Training	170,042	170,042	0
1308	Culinary Arts	25	25	0
1309	Gen. Ed. Computer Skills	160,750	160,750	0
1317	Aviation	320,716	320,716	0
1351	Health Information Management	166,645	166,645	0
1352	Diesel	147,895	147,895	0
1353	CDL	0	0	0
1354	Welding	147,338	147,338	0
1355	Accounting	122,012	122,012	0
1356	Digital Media and Design	74,684	74,684	0
1357	Business Technology	141,204	141,204	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

Reconciliation of Approved to Adopted Budget

GENERAL FUND - EXPENDITURES BY ACTIVITY

Number	Account Description	Approved Amount	Adopted Amount	Variance
1358	Computer Engineering Tech.	233,312	233,312	0
1401	Community Ed. - Reimb.	370,806	370,806	0
1402	Contract Ed - Reimb.	149,323	149,323	0
1403	Community Ed -Non- Reimb.	37,510	37,510	0
	Total Instruction	7,604,038	7,604,038	0
2001	Staff Development - Instructional	19,929	19,929	0
2002	Learning Resources Center	501,240	501,240	0
2003	Academic Administration	888,016	888,016	0
2004	Teaching & Learning Center	473,321	473,321	0
2007	Testing Center	167,275	167,275	0
2010	CTE Administration	160,370	160,370	0
2011	General Education Administration	62,421	62,421	0
	Total Academic Support	2,272,571	2,272,571	0
3001	Management of Student Services	440,846	440,846	0
3002	Advising	464,628	464,628	0
3003	Disabled Student Services	26,298	26,298	0
3004	Outreach	114,962	114,962	0
3005	External Programs	211,203	211,203	0
3006	Registrar	197,071	197,071	0
3007	Veterans Affairs	194,986	194,986	0
3008	Title IX	25,850	25,850	0
3010	Student Assessment	0	0	0
3020	Student Life	78,447	78,447	0
3021	First Year Experience	92,676	92,676	0
3050	Marketing	573,592	573,592	0
	Total Student Services	2,420,559	2,420,559	0
4001	Financial Aid - General Fund	433,831	433,831	0
4010	Student Stipends	0	0	0
	Total Financial Aid	433,831	433,831	0
5001	Business Office	725,999	725,999	0
5002	Administrative Services	265,537	265,537	0
5005	Human Resources	375,094	375,094	0
5006	Lake County - Out of District	30,688	30,688	0
5009	District	1,024,358	1,024,358	0
5010	Information Services	1,224,692	1,224,692	0
5011	Grant Management	194,318	194,318	0
5020	Institutional Research / Assessment / Resource	217,342	217,342	0
5031	Communications	77,800	77,800	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

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

Number	Account Description	Approved Amount	Adopted Amount	Variance
5040	Security	120,742	120,742	0
5050	President's Office	565,889	565,889	0
5051	Governing Board	100,500	100,500	0
5052	Foundation Support	22,500	22,500	0
5053	Public Information	0	0	0
	Total Institutional Support	4,945,460	4,945,460	0
6001	Plant Operations	1,228,530	1,228,530	0
	Total Operations & Maintenance	1,228,530	1,228,530	0
9001	Transfers	2,223,251	2,223,251	0
	Total Transfers Out	2,223,251	2,223,251	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	4,068,763	4,068,763	0
	Total Unappropriated Balance	4,068,763	4,068,763	0
	Total General Fund Requirements	26,257,957	26,257,957	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

SPECIAL REVENUE FUNDS SUMMARY

Reconciliation of Approved to Adopted

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
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	349,586	349,586	0
Interest Income	0	0	0
Carry Forward	267,612	267,612	0
Total Resources	617,198	617,198	0
Expenditures			
Personnel Services	65,220	65,220	0
Materials & Services	221,507	221,507	0
Capital Outlay	330,471	330,471	0
Total Expenditures	617,198	617,198	0
Fund Balance	0	0	0
065 - STUDENT COURSE FEES			
Resources			
Tuition & Fees	2,335,500	2,335,500	0
Interest Income	0	0	0
Carry Forward	257,000	257,000	0
Total Resources	2,612,500	2,612,500	0
Expenditures			
Personnel Services	1,117	1,117	0
Materials & Services	2,353,045	2,353,045	0
Capital Outlay	20,000	20,000	0
Transfers Out	100,000	100,000	0
Total Expenditures	2,474,162	2,474,162	0
Unappropriated Fund Balance	138,338	138,338	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

SPECIAL REVENUE FUNDS SUMMARY

Reconciliation of Approved to Adopted

Fund # - Description	Approved Amount	Adopted Amount	Variance
070 - SPECIAL PROJECTS BUDGET AUTHORITY			
Resources			
Federal Sources	78,000	78,000	0
State Sources	120,000	120,000	0
Local Sources	76,347	76,347	0
Total Resources	274,347	274,347	0
Expenditures			
Personnel Services	181,369	181,369	0
Materials & Services	37,978	37,978	0
Capital Outlay	45,000	45,000	0
Transfers Out	10,000	10,000	0
Total Expenditures	274,347	274,347	0
080 - PATHWAYS			
Resources			
State Sources	53,769	53,769	0
Total Resources	53,769	53,769	0
Expenditures			
Personnel Services	24,944	24,944	0
Materials & Services	27,135	27,135	0
Transfers Out	1,690	1,690	0
Total Expenditures	53,769	53,769	0
081 - DHS SNAP 50/50			
Resources			
State Sources	164,979	164,979	0
Total Resources	164,979	164,979	0
Expenditures			
Personnel Services	77,529	77,529	0
Materials & Services	46,450	46,450	0
Transfers Out	41,000	41,000	0
Total Expenditures	164,979	164,979	0
085 - TRIO GRANT			
Resources			
Federal Sources	257,322	257,322	0
Transfers In	25,000	25,000	0
Total Resources	282,322	282,322	0
Expenditures			
Personnel Services	240,002	240,002	0
Materials & Services	23,100	23,100	0
Transfers Out	19,220	19,220	0
Total Expenditures	282,322	282,322	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

SPECIAL REVENUE FUNDS SUMMARY

Reconciliation of Approved to Adopted

Fund # - Description	Approved Amount	Adopted Amount	Variance
095 - SMALL BUSINESS DEVELOPMENT CENTER			
Resources			
Federal Sources	58,000	58,000	0
State Sources	64,277	64,277	0
Local Sources	175,000	175,000	0
Transfers In	107,219	107,219	0
Carry Forward	55,000	55,000	0
Total Resources	459,496	459,496	0
Expenditures			
Personnel Services	399,232	399,232	0
Materials & Services	60,264	60,264	0
Total Expenditures	459,496	459,496	0
Fund Balance	0	0	0
Unappropriated Fund Balance	0	0	0
099 - WIOA			
Resources			
Federal Sources	723,816	723,816	0
State Sources	0	0	0
Total Resources	723,816	723,816	0
Expenditures			
Personnel Services	497,701	497,701	0
Materials & Services	176,574	176,574	0
Capital Outlay	0	0	0
Transfers Out	49,541	49,541	0
Total Expenditures	723,816	723,816	0
101 - TRIO Upward Bound			
Resources			
Federal Sources	348,925	348,925	0
Transfers In	50,000	50,000	0
Total Resources	398,925	398,925	0
Expenditures			
Personnel Services	174,157	174,157	0
Materials & Services	189,974	189,974	0
Transfers Out	34,794	34,794	0
Total Expenditures	398,925	398,925	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

SPECIAL REVENUE FUNDS SUMMARY

Reconciliation of Approved to Adopted

Fund # - Description	Approved Amount	Adopted Amount	Variance
103 - VETERANS RESOURCE GRANT			
Resources			
State Sources	70,038	70,038	0
Total Resources	70,038	70,038	0
Expenditures			
Personnel Services	13,038	13,038	0
Materials & Services	57,000	57,000	0
Total Expenditures	70,038	70,038	0
105 - WELLNESS FUND			
Resources			
Local Sources	21,571	21,571	0
Transfers In	10,000	10,000	0
Carry Forward	0	0	0
Total Resources	31,571	31,571	0
Expenditures			
Personnel Services	28,013	28,013	0
Materials & Services	3,558	1,308	0
Total Expenditures	31,571	31,571	0
106 - HIGH SCHOOL EQUIVALENCY PROG. (HEP)			
Resources			
Federal Sources	419,334	419,334	0
Total Resources	419,334	419,334	0
Expenditures			
Personnel Services	312,850	312,850	0
Materials & Services	77,302	77,302	0
Transfers Out	29,162	29,162	0
Total Expenditures	419,314	419,314	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

SPECIAL REVENUE FUNDS SUMMARY

Reconciliation of Approved to Adopted

Fund # - Description	Approved Amount	Adopted Amount	Variance
108 - STRENGTHENING INSTITUTIONS - TITLE III			
Resources			
Federal Sources	402,814	402,814	0
Total Resources	402,814	402,814	0
Expenditures			
Personnel Services	306,203	306,203	0
Materials & Services	96,611	96,611	0
Capital Outlay	0	0	0
Total Expenditures	402,814	402,814	0
109 - DHS TANF JOBS			
Resources			
State Sources	188,353	188,353	0
Total Resources	188,353	188,353	0
Expenditures			
Personnel Services	134,277	134,277	0
Materials & Services	33,880	33,880	0
Transfers Out	20,196	20,196	0
Total Expenditures	188,353	188,353	0
110 - CARES ACT			
Resources			
Federal Sources	1,581,683	1,581,683	0
Total Resources	1,581,683	1,581,683	0
Expenditures			
Personnel Services	48,893	48,893	0
Materials & Services	1,057,953	1,057,953	0
Capital Outlay	0	0	0
Transfers Out	474,837	474,837	0
Total Expenditures	1,581,683	1,581,683	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

ENTERPRISE FUNDS SUMMARY Reconciliation of Approved to Adopted

Fund # - Description	Approved Amount	Adopted Amount	Variance
200 - BOOKSTORE			
Resources			
Other Revenue	547,960	547,960	0
Carry Forward	117,000	117,000	0
Total Resources	664,960	664,960	0
Expenditures			
Personnel Services	95,828	95,828	0
Materials & Services	449,474	449,474	0
Capital Outlay	0	0	0
Total Expenditures	545,302	545,302	0
Fund Balance	0	0	0
Unappropriated Fund Balance	119,658	119,658	0
250 - FOOD SERVICE			
Resources			
Other Revenue	21,825	21,825	0
Transfers In	32,255	32,255	0
Carry Forward	0	0	0
Total Resources	54,080	54,080	0
Expenditures			
Personnel Services	36,360	36,360	0
Materials & Services	17,720	17,720	0
Total Expenditures	54,080	54,080	0
Fund Balance	0	0	0
Unappropriated Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

RESERVE FUNDS SUMMARY Reconciliation of Approved to Adopted

Fund # - Description	Approved Amount	Adopted Amount	Variance
300 - RESERVE FOR PROGRAM DEVELOPMENT			
Resources			
Interest Income	0	0	0
Transfers In	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	888,777	888,777	0
Carry Forward	1,239,794	1,239,794	0
Total Resources	2,128,571	2,128,571	0
Fund Balance	0	0	0
Unappropriated Fund Balance	2,128,571	2,128,571	0
302 - RESERVE FOR EQUIPMENT			
Resources			
Interest Income	0	0	0
Transfers In	15,000	15,000	0
Carry Forward	15,161	15,161	0
Total Resources	30,161	30,161	0
Expenditures			
Materials & Services	30,161	30,161	0
Total Expenditures	30,161	30,161	0
Fund Balance	0	0	0
303 - RESERVE FOR FURNITURE			
Resources			
Interest Income	0	0	0
Transfers In	25,000	25,000	0
Carry Forward	26,691	26,691	0
Total Resources	51,691	51,691	0
Expenditures			
Materials & Services	51,691	51,691	0
Total Expenditures	51,691	51,691	0
Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

RESERVE FUNDS SUMMARY
Reconciliation of Approved to Adopted

Fund # - Description	Approved Amount	Adopted Amount	Variance
304 - RESERVE FOR TECHNOLOGY			
Resources			
Interest Income	0	0	0
Transfers In	0	0	0
Carry Forward	22,575	22,575	0
Total Resources	22,575	22,575	0
Expenditures			
Capital Outlay	22,575	22,575	0
Total Expenditures	22,575	22,575	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	1,680	1,680	0
Total Resources	21,680	21,680	0
Expenditures			
Materials & Services	21,680	21,680	0
Total Expenditures	21,680	21,680	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	5,000	5,000	0
Carry Forward	7,032	7,032	0
Total Resources	12,032	12,032	0
Expenditures			
Materials & Services	12,032	12,032	0
Total Expenditures	12,032	12,032	0
Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2021-2022****RESERVE FUNDS SUMMARY
Reconciliation of Approved to Adopted**

Fund # - Description	Approved Amount	Adopted Amount	Variance
308 - RESERVE - BUILDING MAINTENANCE			
Resources			
Interest Income	0	0	0
Transfers In	65,000	65,000	0
Carry Forward	5,000	5,000	0
Total Resources	70,000	70,000	0
Expenditures			
Materials & Services	70,000	70,000	0
Capital Outlay	0	0	0
Total Expenditures	70,000	70,000	0
Fund Balance	0	0	0
310 - RESERVE PERS LIABILITY			
Resources			
Interest Income	0	0	0
Carry Forward	1,339,552	1,339,552	0
Total Resources	1,339,552	1,339,552	0
Expenditures			
Personnel Services	1,339,552	1,339,552	0
Total Expenditures	1,339,552	1,339,552	0
Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

DEBT AND CAPITAL FUNDS SUMMARY

Reconciliation of Approved to Adopted

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
Total Expenditures	720,000	720,000	0
Fund Balance	0	0	0
Unappropriated Fund Balance	0	0	0
500 - CAPITAL PROJECTS FUND			
Resources			
Transfers In	220,000	220,000	0
Carry Forward	100,000	100,000	0
Total Resources	320,000	320,000	0
Expenditures			
Materials & Services	320,000	320,000	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
Transfers In	0	0	0
CARRY FORWARD	864,000	864,000	0
Total Resources	8,752,260	8,752,260	0
Expenditures			
Personnel Services	203,801	203,801	0
Materials & Services	6,892,398	6,892,398	0
Capital Outlay	1,656,061	1,656,061	0
Total Expenditures	8,752,260	8,752,260	0

BUDGET DETAIL
(Line Item Control)

GENERAL FUND

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

001 - GENERAL FUND

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
108,616	114,148	82,851	4010	Adult Basic Education	114,148	114,148	114,148
108,616	114,148	82,851		Total Federal Sources	114,148	114,148	114,148
8,172,318	9,467,226	10,192,924	4100	College Support	11,553,750	11,553,750	11,553,750
0	0	136,396	4110	Grants and Contracts	100,000	100,000	100,000
8,172,318	9,467,226	10,329,320		Total State Sources	11,653,790	11,653,790	11,653,790
100,738	138,208	200,000	4110	Grants and Contracts	200,000	200,000	200,000
2,176,872	2,222,034	2,230,000	4200	Current Year Taxes	2,260,000	2,260,000	2,260,000
88,026	97,845	99,150	4201	Delinquent Taxes	104,150	104,150	104,150
1,906	1,163	1,000	4230	Facility Use Fee	1,000	1,000	1,000
9,457	4,287	11,000	4232	Live Work Income	11,000	11,000	11,000
0	2,500	2,500	4735	Agricultural Sales	2,500	2,500	2,500
2,376,999	2,466,037	2,543,650		Total Local Sources	2,578,650	2,578,650	2,578,650
204,375	173,652	168,496	4500	Credit Tuition - Summer	175,143	175,143	175,143
838,895	866,660	870,733	4501	Credit Tuition - Fall	873,968	873,968	873,968
751,503	771,279	783,972	4502	Credit Tuition - Winter	777,697	777,697	777,697
701,706	102,894	690,689	4503	Credit Tuition - Spring	862,796	862,796	862,796
251,598	327,036	342,445	4504	Distance Ed. Tuition - Summer	329,845	329,845	329,845
486,250	561,010	585,490	4505	Distance Ed. Tuition - Fall	565,740	565,740	565,740
517,129	555,122	572,265	4506	Distance Ed. Tuition - Winter	559,741	559,741	559,741
528,828	1,324,502	564,456	4507	Distance Ed. Tuition - Spring	575,198	575,198	575,198
8,850	8,820	5,000	4509	OIT Course Tuition - Fall	5,000	5,000	5,000
9,735	9,705	5,000	4510	OIT Course Tuition - Winter	5,000	5,000	5,000
8,408	0	5,000	4511	OIT Course Tuition - Spring	5,000	5,000	5,000
5,924	18,424	19,950	4512	Non-Credit Tuition - Summer	19,950	19,950	19,950
95,248	153,634	120,000	4513	Non-Credit Tuition - Fall	120,000	120,000	120,000
9,132	37,332	30,000	4514	Non-Credit Tuition - Winter	30,000	30,000	30,000
53,570	62,159	80,000	4515	Non-Credit Tuition - Spring	80,000	80,000	80,000
384	253	0	4516	Misc. Non-Credit Tuition	0	0	0
7,480	1,000	6,000	4570	Orientation Fee	6,000	6,000	6,000
323,081	267,625	494,896	4572	Distance Ed. Fees	267,625	267,625	267,625
12,523	17,722	15,000	4573	Lake County Fee	15,000	15,000	15,000
19,535	19,500	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
342,544	384,185	390,920	4581	Facility Fees	390,920	390,920	390,920
2,610	-35	12,000	4583	KCET Fee	12,000	12,000	12,000
2,130	1,470	2,200	4590	Installment Fees	2,200	2,200	2,200
16,250	9,125	17,000	4591	Late Fees	17,000	17,000	17,000
-19,506	-43,918	0	4596	Late Drop Refunds - CR	0	0	0
0	-1,389	0	4597	Late Drop Refunds - NC	0	0	0
-143,994	-139,629	-164,144	4599	15 to Finish	-164,144	-164,144	-164,144
5,034,186	5,488,137	5,638,368		Total Tuition & Fees	5,552,680	5,552,680	5,552,680

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

001 - GENERAL FUND

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
68,941	63,020	121,000	4600	Interest, Investment	121,000	121,000	121,000
66	57	50	4601	Interest, LGIP - Matching Funds	50	50	50
27,565	28,566	29,000	4602	Interest, Taxes	29,000	29,000	29,000
1,253	1,270	0	4611	Interest, Money Market	0	0	0
97,825	92,913	150,050		Total Interest Income	150,050	150,050	150,050
52,629	49,502	100,000	4700	Miscellaneous Revenue	100,000	100,000	100,000
20,679	26,407	22,000	4750	Testing Fees	22,000	22,000	22,000
6,724	5,812	7,000	4755	Transcript Fees	7,000	7,000	7,000
2	-4	0	4799	Cash Over / Short	0	0	0
80,035	81,717	129,000		Total Other Revenue	129,000	129,000	129,000
75,000	37,500	100,000	5000	Transfers In - General Fund	100,000	100,000	100,000
180,882	227,800	212,442	5010	Transfers in - Indirect Cost Revenue	697,940	697,940	697,940
255,882	265,300	312,442		Total Transfers In	797,940	797,940	797,940
4,618,025	5,114,816	5,345,362	5999	Carry Forward	5,281,699	5,281,699	5,281,699
4,618,025	5,114,816	5,345,362		Total Carry Forward	5,281,699	5,281,699	5,281,699
20,743,887	23,090,295	24,531,043		Total Resources	26,257,957	26,257,957	26,257,957

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

1101 - Communication

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
136,288	153,625	163,200	6120	Adjunct Faculty - Credit	163,200	163,200	163,200
244,767	255,204	241,332	6130	Full Time - 9 Month Faculty	312,335	312,335	312,335
29,285	30,767	30,947	1	FICA	36,378	36,378	36,378
132	119	248	2	Worker's Compensation	248	248	248
2,227	1,712	4,045	3	Unemployment	4,755	4,755	4,755
90,598	110,529	101,109	4	PERS	124,491	124,491	124,491
569	593	645	5	Life Insurance	645	645	645
994	1,012	162	6	Accident/Disability Insurance	162	162	162
32,863	50,336	69,600	7	Health Insurance	72,000	72,000	72,000
0	3	0	9	Flexible Benefit Plan	0	0	0
537,723	603,900	611,288		Total Personnel Services	714,215	714,215	714,215
56	0	0	7060	Books	0	0	0
89	0	0	7400	Contracted Services	0	0	0
144	0	0		Total Materials & Services	0	0	0
537,868	603,900	611,288		Total Expenditures	714,215	714,215	714,215

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 2021-2022

1102 - Education

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
46,448	50,871	69,717	6120	Adjunct Faculty - Credit	30,000	30,000	30,000
58,770	59,660	63,449	6130	Full Time - 9 Month Faculty	65,733	65,733	65,733
8,041	8,463	10,187	1	FICA	7,324	7,324	7,324
41	36	172	2	Worker's Compensation	172	172	172
635	329	1,332	3	Unemployment	957	957	957
13,658	30,791	30,725	4	PERS	23,739	23,739	23,739
102	137	117	5	Life Insurance	117	117	117
174	229	39	6	Accident/Disability Insurance	39	39	39
3,633	22,068	17,400	7	Health Insurance	18,000	18,000	18,000
131,502	172,583	193,138		Total Personnel Services	146,082	146,082	146,082
235	0	0	7060	Books	0	0	0
150	0	0	7240	Travel	0	0	0
300	0	0	7350	Dues / Memberships	0	0	0
264	0	0	7400	Contracted Services	0	0	0
24,041	10,213	0	7755	Student Tuition Waivers	0	0	0
24,990	10,213	0		Total Materials & Services	0	0	0
156,492	182,796	193,138		Total Expenditures	146,082	146,082	146,082

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 2021-2022

1103 - Health & Physical Ed.

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
55,608	54,064	51,000	6120	Adjunct Faculty - Credit	51,000	51,000	51,000
4,264	4,140	3,902	1	FICA	3,902	3,902	3,902
26	23	60	2	Worker's Compensation	60	60	60
299	189	510	3	Unemployment	510	510	510
4,986	14,588	9,772	4	PERS	9,772	9,772	9,772
65,183	73,004	65,244		Total Personnel Services	65,244	65,244	65,244
537	0	0	7050	Supplies	0	0	0
578	0	0	7060	Books	0	0	0
300	0	0	7400	Contracted Services	0	0	0
1,416	0	0		Total Materials & Services	0	0	0
66,599	73,004	65,244		Total Expenditures	65,244	65,244	65,244

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 2021-2022

1104 - Science

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
80,580	85,151	91,779	6100	Full Time Faculty	95,788	95,788	95,788
73,900	63,298	44,217	6120	Adjunct Faculty - Credit	44,217	44,217	44,217
173,315	182,578	196,214	6130	Full Time - 9 Month Faculty	197,710	197,710	197,710
20,525	24,692	25,000	6800	Part Time Support Staff	25,000	25,000	25,000
2,258	2,536	15,300	6900	Student Wages	15,300	15,300	15,300
27,027	27,645	28,497	1	FICA	28,918	28,918	28,918
107	92	234	2	Worker's Compensation	234	234	234
1,790	1,300	3,725	3	Unemployment	3,780	3,780	3,780
75,245	93,501	87,297	4	PERS	88,803	88,803	88,803
630	624	660	5	Life Insurance	660	660	660
1,058	1,058	216	6	Accident/Disability Insurance	216	216	216
40,540	43,094	69,600	7	Health Insurance	72,000	72,000	72,000
496,973	525,570	562,739		Total Personnel Services	572,625	572,625	572,625
82	0	0	7060	Books	0	0	0
1,358	36	0	7115	Postage	0	0	0
60	0	0	7240	Travel	0	0	0
133	0	0	7240	Travel	0	0	0
197	0	0	7400	Contracted Services	0	0	0
70	0	0	7850	Repairs	0	0	0
21,882	0	0	7925	Tools & Equipment < \$5,000	0	0	0
23,781	36	0		Total Materials & Services	0	0	0
10,288	7,207	0	8000	Equipment	0	0	0
10,288	7,207	0		Total Capital Outlay	0	0	0
531,041	532,813	562,739		Total Expenditures	572,625	572,625	572,625

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 2021-2022

1105 - Mathematics

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	68,869	74,231	6100	Full Time Faculty	77,167	77,167	77,167
36,846	28,495	54,417	6120	Adjunct Faculty - Credit	54,417	54,417	54,417
177,334	129,959	137,711	6130	Full Time - 9 Month Faculty	140,289	140,289	140,289
0	0	2,222	6800	Part Time Support Staff	2,222	2,222	2,222
16,470	17,489	20,546	1	FICA	20,968	20,968	20,968
76	64	89	2	Worker's Compensation	89	89	89
1,271	860	2,686	3	Unemployment	2,741	2,741	2,741
50,146	62,685	68,435	4	PERS	69,945	69,945	69,945
412	434	463	5	Life Insurance	463	463	463
710	739	162	6	Accident/Disability Insurance	162	162	162
38,288	42,584	52,200	7	Health Insurance	54,000	54,000	54,000
0	103	0	9	Flexible Benefit Plan	0	0	0
321,553	352,281	413,161		Total Personnel Services	422,463	422,463	422,463
793	0	0	7240	Travel	0	0	0
132	0	0	7400	Contracted Services	0	0	0
49	0	0	7935	Software < \$5,000	0	0	0
974	0	0		Total Materials & Services	0	0	0
322,527	352,281	413,161		Total Expenditures	422,463	422,463	422,463

The Mathematics General Education Department funds one-twelve-month faculty and three 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".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

1151 - Arts & Letters

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
78,423	80,676	79,917	6120	Adjunct Faculty - Credit	79,917	79,917	79,917
6,022	6,158	6,114	1	FICA	6,114	6,114	6,114
30	23	30	2	Worker's Compensation	30	30	30
534	971	799	3	Unemployment	799	799	799
8,100	12,839	15,313	4	PERS	15,313	15,313	15,313
1,175	2,108	0	7	Health Insurance	0	0	0
0	111	0	9	Flexible Benefit Plan	0	0	0
94,284	102,885	102,173		Total Personnel Services	102,173	102,173	102,173
518	0	0	7050	Supplies	0	0	0
58	0	0	7060	Books	0	0	0
89	0	0	7240	Travel	0	0	0
63	0	0	7400	Contracted Services	0	0	0
727	0	0		Total Materials & Services	0	0	0
95,011	102,885	102,173		Total Expenditures	102,173	102,173	102,173

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 2021-2022

1152 - Social Sciences

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
63,965	84,153	79,917	6120	Adjunct Faculty - Credit	79,917	79,917	79,917
129,340	134,831	142,805	6130	Full Time - 9 Month Faculty	143,204	143,204	143,204
0	0	3,500	6800	Part Time Support Staff	3,500	3,500	3,500
0	242	0	6900	Student Wages	0	0	0
13,991	15,999	17,306	1	FICA	17,337	17,337	17,337
64	53	76	2	Worker's Compensation	76	76	76
1,036	840	2,262	3	Unemployment	2,266	2,266	2,266
48,020	63,982	59,365	4	PERS	59,499	59,499	59,499
312	311	339	5	Life Insurance	339	339	339
528	528	108	6	Accident/Disability Insurance	108	108	108
25,153	26,029	34,800	7	Health Insurance	36,000	36,000	36,000
282,408	326,968	340,479		Total Personnel Services	342,246	342,246	342,246
131	0	0	7060	Books	0	0	0
173	0	0	7240	Travel	0	0	0
50	0	0	7350	Dues / Memberships	0	0	0
1,368	0	0	7400	Contracted Services	0	0	0
1,723	0	0		Total Materials & Services	0	0	0
284,131	326,968	340,479		Total Expenditures	342,246	342,246	342,246

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 2021-2022

1153 - Agricultural Science

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
8,489	1,911	6,120	6120	Adjunct Faculty - Credit	6,120	6,120	6,120
66,482	70,253	75,722	6130	Full Time - 9 Month Faculty	76,093	76,093	76,093
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
4,817	4,656	6,490	1	FICA	6,519	6,519	6,519
21	19	53	2	Worker's Compensation	53	53	53
383	186	848	3	Unemployment	852	852	852
17,648	19,751	21,898	4	PERS	22,000	22,000	22,000
163	163	171	5	Life Insurance	171	171	171
274	274	54	6	Accident/Disability Insurance	54	54	54
16,200	16,800	17,400	7	Health Insurance	18,000	18,000	18,000
114,477	114,013	131,757		Total Personnel Services	132,862	132,862	132,862
1,137	0	0	7050	Supplies	0	0	0
1,336	0	0	7240	Travel	0	0	0
320	0	0	7925	Tools & Equipment < \$5,000	0	0	0
2,793	0	0		Total Materials & Services	0	0	0
117,270	114,013	131,757		Total Expenditures	132,862	132,862	132,862

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 2021-2022

1202 - Developmental Ed. - Mathematics

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
50,650	63,028	44,217	6120	Adjunct Faculty - Credit	44,217	44,217	44,217
71,705	73,915	76,841	6130	Full Time - 9 Month Faculty	77,217	77,217	77,217
0	0	3,825	6800	Part Time Support Staff	3,825	3,825	3,825
9,413	10,547	9,554	1	FICA	9,582	9,582	9,582
41	40	50	2	Worker's Compensation	50	50	50
716	437	1,249	3	Unemployment	1,253	1,253	1,253
29,908	40,596	34,184	4	PERS	34,310	34,310	34,310
181	181	191	5	Life Insurance	191	191	191
298	298	54	6	Accident/Disability Insurance	54	54	54
15,414	15,999	17,400	7	Health Insurance	18,000	18,000	18,000
178,327	205,042	187,564		Total Personnel Services	188,698	188,698	188,698
90	0	0	7350	Dues / Memberships	0	0	0
90	0	0		Total Materials & Services	0	0	0
178,417	205,042	187,564		Total Expenditures	188,698	188,698	188,698

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 2021-2022

1203 - Developmental Ed. - Language Arts

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
17,257	20,817	34,017	6120	Adjunct Faculty - Credit	34,017	34,017	34,017
64,172	67,812	73,091	6130	Full Time - 9 Month Faculty	59,116	59,116	59,116
0	0	3,500	6800	Part Time Support Staff	3,500	3,500	3,500
6,052	6,658	8,462	1	FICA	7,392	7,392	7,392
25	24	62	2	Worker's Compensation	62	62	62
473	266	1,106	3	Unemployment	966	966	966
23,634	28,653	30,974	4	PERS	26,298	26,298	26,298
157	157	175	5	Life Insurance	175	175	175
266	266	54	6	Accident/Disability Insurance	54	54	54
16,185	16,800	17,400	7	Health Insurance	18,000	18,000	18,000
128,223	141,454	168,841		Total Personnel Services	149,581	149,581	149,581
762	0	0	7240	Travel	0	0	0
100	100	0	7350	Dues / Memberships	0	0	0
862	100	0		Total Materials & Services	0	0	0
129,085	141,553	168,841		Total Expenditures	149,581	149,581	149,581

The Developmental Education – Language Arts Department provides funding for one nine-month faculty and 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 2021-2022

1205 - GED / ESL

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
836	0	0	6120	Adjunct Faculty - Credit	0	0	0
196,093	190,031	88,728	6600	Administrative Salaries	94,716	94,716	94,716
15,499	97,881	274,958	6800	Part Time Support Staff	222,266	222,266	222,266
16,254	21,529	27,822	1	FICA	24,249	24,249	24,249
88	179	185	2	Worker's Compensation	165	165	165
1,244	797	3,637	3	Unemployment	3,170	3,170	3,170
34,559	80,082	99,540	4	PERS	86,760	86,760	86,760
130	190	226	5	Life Insurance	226	226	226
225	365	108	6	Accident/Disability Insurance	108	108	108
41,671	61,668	87,000	7	Health Insurance	75,000	75,000	75,000
306,598	452,721	582,204		Total Personnel Services	506,660	506,660	506,660
2,022	945	2,022	7050	Supplies	2,022	2,022	2,022
331	489	1,247	7060	Books	1,247	1,247	1,247
671	500	500	7100	Printing	500	500	500
9,144	1,629	11,569	7240	Travel	11,569	11,569	11,569
3,033	264	2,108	7250	Training & Continuing Education	2,108	2,108	2,108
165	35	111	7350	Dues / Memberships	111	111	111
11	54	54	7360	Subscriptions	54	54	54
8,397	7,590	9,528	7400	Contracted Services	9,528	9,528	9,528
346,240	370,108	346,240	7657	Cont. Serv., Credit Recovery	460,500	460,500	460,500
38,141	58,010	38,141	7657	Cont. Serv. Credit Recovery	50,750	50,750	50,750
257	156	257	7925	Tools & Equipment < \$5,000	257	257	257
408,412	439,781	411,777		Total Materials & Services	538,646	538,646	538,646
3,822	1,232	1,500	8000	Equipment	1,500	1,500	1,500
3,822	1,232	1,500		Total Capital Outlay	1,500	1,500	1,500
718,832	893,733	995,481		Total Expenditures	1,046,806	1,046,806	1,046,806

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 2021-2022

1301 - Business Mgmt.

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
38,220	37,321	34,017	6120	Adjunct Faculty - Credit	34,017	34,017	34,017
71,705	73,498	76,841	6130	Full Time - 9 Month Faculty	77,217	77,217	77,217
8,031	8,104	8,481	1	FICA	8,509	8,509	8,509
39	32	60	2	Worker's Compensation	60	60	60
589	313	1,109	3	Unemployment	1,112	1,112	1,112
24,998	30,808	27,549	4	PERS	27,652	27,652	27,652
181	181	184	5	Life Insurance	184	184	184
298	298	54	6	Accident/Disability Insurance	54	54	54
16,200	16,800	17,400	7	Health Insurance	18,000	18,000	18,000
160,261	167,356	165,695		Total Personnel Services	166,806	166,806	166,806
322	0	0	7050	Supplies	0	0	0
71	0	0	7060	Books	0	0	0
52	0	0	7100	Printing	0	0	0
783	0	0	7240	Travel	0	0	0
68	0	0	7350	Dues / Memberships	0	0	0
415	15	0	7400	Contracted Services	0	0	0
1,711	15	0		Total Materials & Services	0	0	0
161,972	167,371	165,695		Total Expenditures	166,806	166,806	166,806

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 2021-2022

1302 - Emergency Response Op.

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
59,998	93,795	87,720	6120	Adjunct Faculty - Credit	87,720	87,720	87,720
100,261	107,870	114,195	6130	Full Time - 9 Month Faculty	118,305	118,305	118,305
37,514	50,995	38,203	6800	Part Time Support Staff	0	0	0
473	638	0	6900	Student Wages	38,203	38,203	38,203
14,976	19,166	18,369	1	FICA	18,683	18,683	18,683
82	92	80	2	Worker's Compensation	60	60	60
1,148	794	2,401	3	Unemployment	2,442	2,442	2,442
26,439	70,319	58,519	4	PERS	49,188	49,188	49,188
243	254	225	5	Life Insurance	225	225	225
431	451	108	6	Accident/Disability Insurance	108	108	108
25,363	33,600	34,800	7	Health Insurance	36,000	36,000	36,000
266,929	377,974	354,620		Total Personnel Services	350,935	350,935	350,935
2,349	47	0	7050	Supplies	14,400	14,400	14,400
600	0	0	7060	Books	900	900	900
8	0	0	7061	Multi-media	0	0	0
52	0	0	7100	Printing	200	200	200
150	0	0	7150	Marketing	500	500	500
404	101	0	7240	Travel	5,000	5,000	5,000
292	0	0	7250	Training & Continuing Education	9,000	9,000	9,000
0	0	0	7350	Dues / Memberships	400	400	400
1,964	0	0	7360	Subscriptions	0	0	0
9,919	5,744	0	7400	Contracted Services	12,000	12,000	12,000
7,220	842	0	7850	Repairs	8,000	8,000	8,000
1,307	0	0	7920	Equipment Lease / Rental	2,000	2,000	2,000
2,180	778	0	7925	Tools & Equipment < \$5,000	60,000	60,000	60,000
26,446	7,513	0		Total Materials & Services	112,400	112,400	112,400
293,374	385,487	354,620		Total Expenditures	463,335	463,335	463,335

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 2021-2022

1303 - Advanced Mfg. Eng.

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
10,825	4,300	7,650	6120	Adjunct Faculty - Credit	7,650	7,650	7,650
46,677	49,325	53,165	6130	Full Time - 9 Month Faculty	55,079	55,079	55,079
2,665	2,438	1,500	6800	Part Time Support Staff	1,500	1,500	1,500
4,660	4,357	4,767	1	FICA	4,914	4,914	4,914
24	21	105	2	Worker's Compensation	105	105	105
362	169	623	3	Unemployment	642	642	642
13,536	14,997	16,017	4	PERS	16,541	16,541	16,541
108	108	127	5	Life Insurance	127	127	127
200	200	54	6	Accident/Disability Insurance	54	54	54
2,880	2,077	17,400	7	Health Insurance	18,000	18,000	18,000
81,937	77,991	101,409		Total Personnel Services	104,612	104,612	104,612
6,198	0	0	7050	Supplies	0	0	0
86	129	0	7240	Travel	0	0	0
884	0	0	7925	Tools & Equipment < \$5,000	0	0	0
2,640	0	0	7935	Software < \$5,000	0	0	0
9,808	129	0		Total Materials & Services	0	0	0
91,745	78,120	101,409		Total Expenditures	104,612	104,612	104,612

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 2021-2022

1304 - Nursing

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
146,632	73,917	79,672	6100	Full Time Faculty	0	0	0
64,647	31,137	45,900	6120	Adjunct Faculty - Credit	45,900	45,900	45,900
67,408	109,186	116,586	6130	Full Time - 9 Month Faculty	188,181	188,181	188,181
0	105,000	107,100	6600	Administrative Salaries	109,242	109,242	109,242
15,648	0	0	6700	Full Time Support Staff	0	0	0
33,559	34,364	31,590	6800	Part Time Support Staff	63,590	63,590	63,590
26,379	27,070	29,135	1	FICA	31,129	31,129	31,129
-224	95	171	2	Worker's Compensation	171	171	171
517	1,296	3,808	3	Unemployment	4,069	4,069	4,069
64,160	95,466	100,470	4	PERS	98,846	98,846	98,846
-4,490	680	577	5	Life Insurance	535	535	535
786	1,109	201	6	Accident/Disability Insurance	201	201	201
39,574	52,529	73,637	7	Health Insurance	76,037	76,037	76,037
454,595	531,850	588,847		Total Personnel Services	617,901	617,901	617,901
311	0	0	7050	Supplies	0	0	0
772	0	0	7060	Books	0	0	0
345	0	0	7061	Multi-media	0	0	0
29	0	0	7115	Postage	0	0	0
1,066	0	0	7150	Marketing	0	0	0
2,379	67	0	7240	Travel	0	0	0
75	0	0	7350	Dues / Memberships	0	0	0
2,847	-200	0	7400	Contracted Services	0	0	0
10,726	0	0	7755	Student Tuition Waivers - Credit	0	0	0
629	0	0	7920	Equipment Lease / Rental	0	0	0
3,124	0	0	7925	Tools & Equipment < \$5,000	0	0	0
22,303	-133	0		Total Materials & Services	0	0	0
476,898	531,717	588,847		Total Expenditures	617,901	617,901	617,901

The Nursing Department Budget funds one nursing program administrator (Dean of Nursing and Health Sciences), 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 an 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 2021-2022

1305 - Automotive

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,277	0	15,300	6120	Adjunct Faculty - Credit	25,300	25,300	25,300
45,056	47,611	51,317	6130	Full Time - 9 Month Faculty	51,318	51,318	51,318
3,974	0	0	6800	Part Time Support Staff	5,300	5,300	5,300
3,479	3,154	5,096	1	FICA	6,267	6,267	6,267
23	18	26	2	Worker's Compensation	26	26	26
274	47	666	3	Unemployment	819	819	819
10,573	13,031	16,978	4	PERS	18,894	18,894	18,894
110	110	150	5	Life Insurance	150	150	150
203	203	54	6	Accident/Disability Insurance	54	54	54
16,200	16,737	17,400	7	Health Insurance	18,000	18,000	18,000
81,170	80,911	106,987		Total Personnel Services	126,128	126,128	126,128
6,664	0	0	7020	Live-Work Expense	0	0	0
3,792	0	0	7050	Supplies	0	0	0
512	0	0	7061	Multi-media	0	0	0
532	0	0	7150	Marketing	0	0	0
0	119	0	7240	Travel	0	0	0
434	249	0	7250	Training & Continuing Education	0	0	0
763	0	0	7360	Subscriptions	0	0	0
190	1,413	0	7400	Contracted Services	0	0	0
393	0	0	7850	Repairs	0	0	0
1,170	0	0	7925	Tools & Equipment < \$5,000	0	0	0
14,450	1,781	0		Total Materials & Services	0	0	0
95,619	82,692	106,987		Total Expenditures	126,128	126,128	126,128

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 2021-2022

1306 - Apprenticeship Related Training

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
53,845	42,017	39,117	6120	Adjunct Faculty - Credit	39,117	39,117	39,117
0	0	0	6600	Administrative Salaries	75,000	75,000	75,000
4,119	3,214	2,992	1	FICA	8,730	8,730	8,730
42	32	15	2	Worker's Compensation	30	30	30
323	126	391	3	Unemployment	1,141	1,141	1,141
10,999	11,500	7,495	4	PERS	28,023	28,023	28,023
0	0	0	7	Health Insurance	18,000	18,000	18,000
69,328	56,890	50,011		Total Personnel Services	170,042	170,042	170,042
1,002	0	0	7060	Books	0	0	0
166	0	0	7240	Travel	0	0	0
1,168	0	0		Total Materials & Services	0	0	0
5,060	0	0	8000	Equipment - Exempt	0	0	0
5,060	0	0		Total Capital Outlay	0	0	0
75,556	56,890	50,011		Total Expenditures	170,042	170,042	170,042

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 2021-2022

1308 - Culinary Arts

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
62,704	48,405	61,200	6120	Adjunct Faculty - Credit	0	0	0
51,903	54,846	0	6130	Full Time - 9 Month Faculty	0	0	0
9,863	8,083	14,872	6800	Part Time Support Staff	0	0	0
0	0	3,000	6900	Student Wages	0	0	0
9,629	8,644	6,049	1	FICA	0	0	0
60	46	65	2	Worker's Compensation	25	25	25
761	375	791	3	Unemployment	0	0	0
29,339	31,575	13,060	4	PERS	0	0	0
127	127	0	5	Life Insurance	0	0	0
226	226	0	6	Accident/Disability Insurance	0	0	0
7,962	9,896	1,740	7	Health Insurance	0	0	0
172,574	162,223	100,777		Total Personnel Services	25	25	25
3,209	0	2,500	7010	Food & Beverage CGS	0	0	0
936	0	0	7020	Live-Work Expense	0	0	0
6,857	0	1,000	7050	Supplies	0	0	0
73	0	500	7060	Books	0	0	0
52	0	100	7100	Printing	0	0	0
22	0	500	7240	Travel	0	0	0
0	0	2,000	7400	Contracted Services	0	0	0
5,918	477	0	7820	Uniform Rental	0	0	0
0	0	2,500	7850	Repairs	0	0	0
1,069	0	1,000	7920	Equipment Lease / Rental	0	0	0
432	0	0	7925	Tools & Equipment < \$5,000	0	0	0
18,569	477	10,100		Total Materials & Services	0	0	0
191,144	162,700	110,877		Total Expenditures	25	25	25

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 2021-2022

1309 - Gen. Ed. Computer Skills

Actual 2018-19	Actual 2019-20	Budget 2020-21	Aect#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
63,264	38,469	51,000	6120	Adjunct Faculty - Credit	51,000	51,000	51,000
0	48,152	51,317	6130	Full Time - 9 Month Faculty	53,165	53,165	53,165
0	97	4,600	6800	Part Time Support Staff	4,600	4,600	4,600
0	1,364	0	6900	Student Wages	0	0	0
4,850	6,630	8,179	1	FICA	8,321	8,321	8,321
23	31	66	2	Worker's Compensation	66	66	66
331	269	1,069	3	Unemployment	1,088	1,088	1,088
14,025	24,593	23,818	4	PERS	24,323	24,323	24,323
0	114	133	5	Life Insurance	133	133	133
0	204	54	6	Accident/Disability Insurance	54	54	54
0	15,400	17,400	7	Health Insurance	18,000	18,000	18,000
82,492	135,321	157,637		Total Personnel Services	160,750	160,750	160,750
90	0	0	7050	Supplies	0	0	0
184	0	0	7060	Books	0	0	0
-17	0	0	7061	Multi-media	0	0	0
609	103	0	7240	Travel	0	0	0
133	222	0	7400	Contracted Services	0	0	0
17	0	0	7925	Tools & Equipment < \$5,000	0	0	0
1,016	325	0		Total Materials & Services	0	0	0
83,508	135,646	157,637		Total Expenditures	160,750	160,750	160,750

The General Education Computer Skills 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 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 2021-2022

1317 - Aviation

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
62,908	66,477	71,651	6100	Full Time Faculty	0	0	0
40,043	70,837	69,717	6120	Adjunct Faculty - Credit	163,000	163,000	163,000
0	0	0	6600	Administrative Salaries	69,162	69,162	69,162
7,919	10,558	10,815	1	FICA	17,760	17,760	17,760
34	39	55	2	Worker's Compensation	55	55	55
628	399	1,414	3	Unemployment	2,322	2,322	2,322
15,975	26,203	32,970	4	PERS	50,163	50,163	50,163
159	154	200	5	Life Insurance	200	200	200
262	262	54	6	Accident/Disability Insurance	54	54	54
16,058	16,695	17,400	7	Health Insurance	18,000	18,000	18,000
143,987	191,625	204,275		Total Personnel Services	320,716	320,716	320,716
168	0	0	7050	Supplies	0	0	0
218	0	0	7060	Books	0	0	0
594	0	0	7150	Marketing	0	0	0
756	0	0	7240	Travel	0	0	0
40	0	0	7350	Dues / Memberships	0	0	0
500	0	0	7935	Software < \$5,000	0	0	0
2,274	0	0		Total Materials & Services	0	0	0
146,261	191,625	204,275		Total Expenditures	320,716	320,716	320,716

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 2021-2022

1351 - Health Information Management

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
23,548	23,185	15,300	6120	Adjunct Faculty - Credit	35,300	35,300	35,300
58,694	61,866	66,509	6130	Full Time - 9 Month Faculty	68,733	68,733	68,733
0	0	9,000	6800	Part Time Support Staff	9,000	9,000	9,000
0	3,339	0	6900	Student Wages	0	0	0
6,330	6,805	6,947	1	FICA	8,647	8,647	8,647
24	26	66	2	Worker's Compensation	66	66	66
495	348	908	3	Unemployment	1,130	1,130	1,130
17,008	19,710	21,136	4	PERS	25,576	25,576	25,576
144	144	139	5	Life Insurance	139	139	139
249	249	54	6	Accident/Disability Insurance	54	54	54
7,999	10,011	17,400	7	Health Insurance	18,000	18,000	18,000
114,491	125,683	137,458		Total Personnel Services	166,645	166,645	166,645
1,321	0	0	7060	Books	0	0	0
500	400	0	7150	Marketing	0	0	0
318	0	0	7240	Travel	0	0	0
160	0	0	7350	Dues / Memberships	0	0	0
3,105	0	0	7360	Subscriptions	0	0	0
300	299	0	7400	Contracted Services	0	0	0
5,703	699	0		Total Materials & Services	0	0	0
120,194	126,382	137,458		Total Expenditures	166,645	166,645	166,645

The Health Informatics Department budget funds one nine-month faculty position 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 2021-2022

1352 - Diesel

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
65,990	0	0	6100	Full Time Faculty	0	0	0
35,820	10,425	22,797	6120	Adjunct Faculty - Credit	22,797	22,797	22,797
0	60,371	63,449	6130	Full Time - 9 Month Faculty	65,733	65,733	65,733
0	0	10,200	6800	Part Time Support Staff	10,200	10,200	10,200
7,691	5,368	7,378	1	FICA	7,553	7,553	7,553
32	25	73	2	Worker's Compensation	73	73	73
548	241	964	3	Unemployment	987	987	987
18,804	10,909	21,734	4	PERS	22,359	22,359	22,359
157	141	139	5	Life Insurance	139	139	139
254	240	54	6	Accident/Disability Insurance	54	54	54
14,631	15,400	17,400	7	Health Insurance	18,000	18,000	18,000
143,926	103,120	144,189		Total Personnel Services	147,895	147,895	147,895
5,437	359	0	7020	Live-Work Expense	0	0	0
954	0	0	7050	Supplies	0	0	0
928	0	0	7240	Travel	0	0	0
196	0	0	7400	Contracted Services	0	0	0
393	0	0	7850	Repairs	0	0	0
1,781	0	0	7925	Tools & Equipment < \$5,000	0	0	0
9,689	359	0		Total Materials & Services	0	0	0
0	13,995	0	8000	Equipment	0	0	0
0	13,995	0		Total Capital Outlay	0	0	0
153,615	117,474	144,189		Total Expenditures	147,895	147,895	147,895

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 2021-2022

1354 - Welding

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
21,838	11,466	20,400	6120	Adjunct Faculty - Credit	20,400	20,400	20,400
64,901	67,812	73,091	6130	Full Time - 9 Month Faculty	75,722	75,722	75,722
0	5,992	0	6800	Part Time Support Staff	0	0	0
0	22	0	6900	Student Wages	0	0	0
6,408	6,274	7,152	1	FICA	7,353	7,353	7,353
24	24	48	2	Worker's Compensation	48	48	48
499	379	935	3	Unemployment	961	961	961
20,138	21,029	23,914	4	PERS	24,634	24,634	24,634
157	157	165	5	Life Insurance	165	165	165
266	266	54	6	Accident/Disability Insurance	54	54	54
16,200	16,800	17,400	7	Health Insurance	18,000	18,000	18,000
130,433	130,221	143,159		Total Personnel Services	147,338	147,338	147,338
2,533	309	0	7050	Supplies	0	0	0
150	0	0	7061	Multi-media	0	0	0
257	0	0	7150	Marketing	0	0	0
1,360	0	0	7240	Travel	0	0	0
323	0	0	7350	Dues / Memberships	0	0	0
5,028	0	0	7925	Tools & Equipment < \$5,000	0	0	0
9,651	309	0		Total Materials & Services	0	0	0
140,083	130,530	143,159		Total Expenditures	147,338	147,338	147,338

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 2021-2022

1355 - Accounting

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
13,770	31,243	20,400	6120	Adjunct Faculty - Credit	20,400	20,400	20,400
69,266	72,782	76,094	6130	Full Time - 9 Month Faculty	57,061	57,061	57,061
6,416	8,069	7,382	1	FICA	5,926	5,926	5,926
25	21	55	2	Worker's Compensation	55	55	55
452	335	965	3	Unemployment	775	775	775
19,514	27,996	24,736	4	PERS	19,527	19,527	19,527
169	169	215	5	Life Insurance	215	215	215
282	282	54	6	Accident/Disability Insurance	54	54	54
8,886	9,229	17,400	7	Health Insurance	18,000	18,000	18,000
118,781	150,126	147,300		Total Personnel Services	122,012	122,012	122,012
1,430	0	0	7060	Books	0	0	0
756	0	0	7240	Travel	0	0	0
2,186	0	0		Total Materials & Services	0	0	0
120,967	150,126	147,300		Total Expenditures	122,012	122,012	122,012

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 related 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 2021-2022

1356 - Digital Media and Design

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
61,688	63,144	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
338	0	0	6900	Student Wages	0	0	0
4,746	4,831	4,509	1	FICA	4,509	4,509	4,509
29	28	26	2	Worker's Compensation	26	26	26
382	219	589	3	Unemployment	589	589	589
11,665	16,737	10,623	4	PERS	10,623	10,623	10,623
78,847	84,959	74,684		Total Personnel Services	74,684	74,684	74,684
199	0	0	7050	Supplies	0	0	0
235	0	0	7240	Travel	0	0	0
170	0	0	7400	Contracted Services	0	0	0
2,532	0	0	7925	Tools & Equipment < \$5,000	0	0	0
3,136	0	0		Total Materials & Services	0	0	0
81,984	84,959	74,684		Total Expenditures	74,684	74,684	74,684

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 2021-2022

1357 - Business Technology

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,394	391	11,577	6120	Adjunct Faculty - Credit	11,577	11,577	11,577
68,875	72,782	76,094	6130	Full Time - 9 Month Faculty	76,093	76,093	76,093
5,409	5,634	6,707	1	FICA	6,707	6,707	6,707
19	18	46	2	Worker's Compensation	46	46	46
418	221	877	3	Unemployment	877	877	877
21,164	24,462	27,679	4	PERS	27,679	27,679	27,679
169	169	171	5	Life Insurance	171	171	171
282	282	54	6	Accident/Disability Insurance	54	54	54
16,180	16,800	17,400	7	Health Insurance	18,000	18,000	18,000
113,910	120,758	140,605		Total Personnel Services	141,204	141,204	141,204
193	0	0	7050	Supplies	0	0	0
775	0	0	7240	Travel	0	0	0
190	0	0	7350	Dues / Memberships	0	0	0
264	0	0	7400	Contracted Services	0	0	0
1,423	0	0		Total Materials & Services	0	0	0
115,332	120,758	140,605		Total Expenditures	141,204	141,204	141,204

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 2021-2022

1358 - Computer Engineering Tech.

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
48,530	33,298	25,500	6120	Adjunct Faculty - Credit	25,500	25,500	25,500
40,692	103,005	109,057	6130	Full Time - 9 Month Faculty	114,766	114,766	114,766
0	794	7,500	6800	Part Time Support Staff	7,500	7,500	7,500
6,964	10,432	10,867	1	FICA	11,304	11,304	11,304
38	45	91	2	Worker's Compensation	91	91	91
545	416	1,421	3	Unemployment	1,478	1,478	1,478
17,589	38,016	34,735	4	PERS	36,297	36,297	36,297
104	234	268	5	Life Insurance	268	268	268
214	419	108	6	Accident/Disability Insurance	108	108	108
13,261	31,914	34,800	7	Health Insurance	36,000	36,000	36,000
127,937	218,572	224,348		Total Personnel Services	233,312	233,312	233,312
298	0	0	7050	Supplies	0	0	0
90	0	0	7150	Marketing	0	0	0
151	0	0	7240	Travel	0	0	0
900	0	0	7250	Training & Continuing Education	0	0	0
458	0	0	7350	Dues / Memberships	0	0	0
157	0	0	7925	Tools & Equipment < \$5,000	0	0	0
567	0	0	7935	Software < \$5,000	0	0	0
2,620	0	0		Total Materials & Services	0	0	0
130,557	218,572	224,348		Total Expenditures	233,312	233,312	233,312

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 2021-2022

1401 - Community Ed. - Reimbursable

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
89,032	57,661	65,000	6200	Adjunct Faculty - Non-Credit	65,000	65,000	65,000
33,982	22,407	45,900	6600	Administrative Salaries	46,800	46,800	46,800
32,510	39,250	35,900	6700	Full Time Support Staff	41,740	41,740	41,740
0	0	12,000	6800	Part Time Support Staff	12,000	12,000	12,000
11,731	9,050	12,148	1	FICA	12,664	12,664	12,664
69	38	100	2	Worker's Compensation	100	100	100
931	372	1,570	3	Unemployment	1,637	1,637	1,637
22,412	25,486	26,343	4	PERS	28,187	28,187	28,187
158	116	270	5	Life Insurance	270	270	270
367	308	108	6	Accident/Disability Insurance	108	108	108
19,237	16,092	34,800	7	Health Insurance	36,000	36,000	36,000
210,429	170,780	234,139		Total Personnel Services	244,506	244,506	244,506
25,059	24,089	15,000	7031	Books for Resale	15,000	15,000	15,000
6,549	8,043	18,000	7050	Supplies	18,000	18,000	18,000
108	10	300	7060	Books	300	300	300
0	625	0	7061	Multi-media	0	0	0
4,317	90	0	7100	Printing	0	0	0
19,558	24,765	20,000	7150	Marketing	20,000	20,000	20,000
5,019	663	5,000	7240	Travel	2,500	2,500	2,500
1,181	1,100	2,500	7250	Training & Continuing Education	2,500	2,500	2,500
0	0	500	7350	Dues / Memberships	1,000	1,000	1,000
660	21,784	50,000	7400	Contracted Services	50,000	50,000	50,000
12,917	1,541	12,000	7645	Other Fees & Services	12,000	12,000	12,000
0	421	0	7920	Equipment Lease / Rental	1,000	1,000	1,000
-518	491	2,000	7925	Tools & Equipment < \$5,000	4,000	4,000	4,000
74,850	83,623	125,300		Total Materials & Services	126,300	126,300	126,300
285,279	254,402	359,439		Total Expenditures	370,806	370,806	370,806

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 2021-2022

1402 - Contract Ed - Reimbursable

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
5,560	16,427	15,300	6200	Adjunct Faculty - Non-Credit	15,300	15,300	15,300
4,556	6,747	12,000	6600	Administrative Salaries	13,725	13,725	13,725
3,912	0	0	6700	Full Time Support Staff	0	0	0
10,728	15,183	40,000	6800	Part Time Support Staff	40,000	40,000	40,000
1,912	2,957	5,148	1	FICA	5,280	5,280	5,280
13	17	50	2	Worker's Compensation	50	50	50
152	150	673	3	Unemployment	690	690	690
2,089	12,017	4,215	4	PERS	4,688	4,688	4,688
31	17	53	5	Life Insurance	53	53	53
213	244	12	6	Accident/Disability Insurance	12	12	12
5,418	5,259	5,814	7	Health Insurance	6,414	6,414	6,414
34,583	59,016	83,266		Total Personnel Services	86,213	86,213	86,213
328	0	0	7031	Books for Resale	0	0	0
9	774	500	7050	Supplies	500	500	500
1,803	40	3,000	7060	Books	3,000	3,000	3,000
0	25	200	7100	Printing	200	200	200
823	1,758	2,000	7150	Marketing	2,000	2,000	2,000
0	0	1,000	7160	Promotional Items	1,000	1,000	1,000
1,804	974	1,500	7240	Travel	1,500	1,500	1,500
6,089	1,723	6,500	7250	Training & Continuing Education	6,500	6,500	6,500
719	4,066	0	7300	Student Support - Exempt	0	0	0
199	50	300	7350	Dues / Memberships	500	500	500
0	199	0	7360	Subscriptions	0	0	0
9,154	450	0	7400	Contracted Services	360	360	360
199	450	5,000	7736	Misc. Scholarships	5,000	5,000	5,000
0	88	0	7751	Emp. Tuition Waivers - Non-Credit	0	0	0
14,570	13,743	20,000	7755	Student Tuition Waivers	20,000	20,000	20,000
30,667	16,564	20,000	7756	Student Tuition Waivers - Non-Credit	20,000	20,000	20,000
223	828	250	7758	Student Tuition Waivers - GED/Other	250	250	250
1,516	1,989	1,800	7925	Tools & Equipment < \$5,000	1,800	1,800	1,800
0	0	500	7935	Software < \$5,000	500	500	500
68,101	43,720	62,550		Total Materials & Services	63,110	63,110	63,110
102,683	102,736	145,816		Total Expenditures	149,323	149,323	149,323

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 2021-2022

1403 - Community Ed - Non-Reimbursable

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
16,568	17,815	17,340	6200	Adjunct Faculty - Non-Credit	17,340	17,340	17,340
1,299	1,384	1,327	1	FICA	1,327	1,327	1,327
11	10	15	2	Worker's Compensation	15	15	15
107	90	173	3	Unemployment	173	173	173
71	590	1,055	4	PERS	1,055	1,055	1,055
18,056	19,889	19,910		Total Personnel Services	19,910	19,910	19,910
177	39	300	7031	Books for Resale	300	300	300
1,897	1,589	5,000	7050	Supplies	5,000	5,000	5,000
910	0	0	7060	Books	0	0	0
217	0	0	7100	Printing	0	0	0
450	0	2,000	7150	Marketing	2,000	2,000	2,000
314	156	3,000	7240	Travel	3,000	3,000	3,000
125	1,191	1,500	7250	Training & Continuing Education	1,500	1,500	1,500
153	5,595	5,000	7400	Contracted Services	5,000	5,000	5,000
1,506	750	400	7830	Facilities Rental	400	400	400
1,323	0	200	7850	Repairs	200	200	200
0	896	200	7925	Tools & Equipment < \$5,000	200	200	200
7,072	10,215	17,600		Total Materials & Services	17,600	17,600	17,600
25,128	30,104	37,510		Total Expenditures	37,510	37,510	37,510

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 2021-2022

2001 - Staff Development - Instructional

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
3,927	7,186	13,617	6120	Adjunct Faculty - Credit	13,617	13,617	13,617
299	548	1,042	1	FICA	1,042	1,042	1,042
1	2	25	2	Worker's Compensation	25	25	25
20	22	136	3	Unemployment	136	136	136
504	1,490	2,609	4	PERS	2,609	2,609	2,609
4,752	9,247	17,429		Total Personnel Services	17,429	17,429	17,429
308	632	0	7050	Supplies	0	0	0
493	566	0	7060	Books	0	0	0
1,398	0	0	7250	Training & Continuing Education	0	0	0
0	1,617	0	7360	Subscriptions	0	0	0
3,144	524	2,500	7400	Contracted Services	2,500	2,500	2,500
5,342	3,339	2,500		Total Materials & Services	2,500	2,500	2,500
10,094	12,586	19,929		Total Expenditures	19,929	19,929	19,929

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 2021-2022

2002 - Learning Resources Center

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
58,559	100,286	110,428	6600	Administrative Salaries	112,637	112,637	112,637
47,671	12,240	0	6700	Full Time Support Staff	0	0	0
153,112	132,928	141,634	6800	Part Time Support Staff	146,000	146,000	146,000
19,149	30,274	0	6900	Student Wages	0	0	0
21,438	21,125	19,283	1	FICA	19,786	19,786	19,786
273	165	275	2	Worker's Compensation	255	255	255
1,701	1,127	2,521	3	Unemployment	2,586	2,586	2,586
26,180	62,223	45,021	4	PERS	43,832	43,832	43,832
241	245	222	5	Life Insurance	222	222	222
421	438	108	6	Accident/Disability Insurance	108	108	108
23,503	45,653	78,300	7	Health Insurance	70,800	70,800	70,800
352,247	406,706	397,792		Total Personnel Services	396,227	396,227	396,227
1,805	852	2,500	7050	Supplies	2,500	2,500	2,500
15,041	10,498	15,000	7060	Books	15,000	15,000	15,000
800	325	500	7061	Multi-media	500	500	500
52	0	50	7100	Printing	100	100	100
0	0	1,000	7150	Marketing	1,000	1,000	1,000
427	-110	1,000	7240	Travel	500	500	500
923	0	1,500	7250	Training & Continuing Education	500	500	500
5,108	0	5,513	7350	Dues / Memberships	5,513	5,513	5,513
55,029	42,472	66,150	7360	Subscriptions	66,150	66,150	66,150
80	0	10,000	7400	Contracted Services	10,000	10,000	10,000
378	0	0	7925	Tools & Equipment < \$5,000	0	0	0
250	0	250	7935	Software < \$5,000	250	250	250
0	0	500	7940	Furniture < \$5,000	500	500	500
79,893	54,037	103,963		Total Materials & Services	102,513	102,513	102,513
0	1,963	2,500	8000	Equipment	2,500	2,500	2,500
0	1,963	2,500		Total Capital Outlay	2,500	2,500	2,500
432,140	462,705	504,255		Total Expenditures	501,240	501,240	501,240

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 Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

2003 - Academic Administration

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
267,063	306,890	305,593	6600	Administrative Salaries	359,090	359,090	359,090
76,552	86,689	83,140	6700	Full Time Support Staff	153,107	153,107	153,107
1,371	0	0	6800	Part Time Support Staff	0	0	0
25,704	29,467	29,738	1	FICA	39,183	39,183	39,183
112	110	150	2	Worker's Compensation	196	196	196
1,839	1,176	3,860	3	Unemployment	5,095	5,095	5,095
78,675	115,437	117,374	4	PERS	151,645	151,645	151,645
851	865	884	5	Life Insurance	1,122	1,122	1,122
1,341	1,464	270	6	Accident/Disability Insurance	378	378	378
64,286	75,363	87,000	7	Health Insurance	126,000	126,000	126,000
517,794	617,459	628,010		Total Personnel Services	835,816	835,816	835,816
2,066	906	2,400	7050	Supplies	2,400	2,400	2,400
435	491	500	7060	Books	500	500	500
156	104	500	7100	Printing	500	500	500
9	3	100	7115	Postage	100	100	100
9,642	5,314	8,000	7240	Travel	8,000	8,000	8,000
5,151	5,323	5,000	7250	Training & Continuing Education	5,000	5,000	5,000
300	360	500	7350	Dues / Memberships	16,000	16,000	16,000
7,620	50	2,000	7360	Subscriptions	2,000	2,000	2,000
4,983	2,674	5,000	7400	Contracted Services	5,000	5,000	5,000
8,270	4,555	5,000	7755	Student Tuition Waivers	5,000	5,000	5,000
1,967	747	2,000	7925	Tools & Equipment < \$5,000	2,000	2,000	2,000
0	0	500	7935	Software < \$5,000	500	500	500
434	597	2,000	7940	Furniture < \$5,000	2,000	2,000	2,000
41,031	21,124	33,500		Total Materials & Services	49,000	49,000	49,000
0	2,598	3,000	8000	Equipment	3,000	3,000	3,000
0	0	200	8040	Software	200	200	200
0	2,598	3,200		Total Capital Outlay	3,200	3,200	3,200
558,825	641,181	664,710		Total Expenditures	888,016	888,016	888,016

The Academic Administration Department budget funds the Vice President of Academic Affairs, two deans, and 4 support staff. One new staff to support K-12 accelerated learning. 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 2021-2022

2004 - Teaching & Learning Center

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
191,101	200,588	208,515	6600	Administrative Salaries	218,499	218,499	218,499
34,181	34,790	0	6700	Full Time Support Staff	36,045	36,045	36,045
6,349	0	6,349	6800	Part Time Support Staff	6,349	6,349	6,349
17,625	17,560	16,437	1	FICA	19,958	19,958	19,958
111	79	130	2	Worker's Compensation	160	160	160
1,407	776	2,149	3	Unemployment	2,609	2,609	2,609
46,675	66,122	57,070	4	PERS	69,669	69,669	69,669
526	514	472	5	Life Insurance	608	608	608
923	923	216	6	Accident/Disability Insurance	270	270	270
37,440	57,293	69,600	7	Health Insurance	90,000	90,000	90,000
336,338	378,646	360,937		Total Personnel Services	444,167	444,167	444,167
30	260	1,500	7050	Supplies	1,500	1,500	1,500
29	574	150	7060	Books	150	150	150
52	156	104	7100	Printing	104	104	104
0	685	200	7150	Marketing	200	200	200
6,696	2,517	7,000	7240	Travel	7,000	7,000	7,000
5,426	3,425	8,000	7250	Training & Continuing Education	8,000	8,000	8,000
0	120	200	7350	Dues / Memberships	200	200	200
278	6,490	5,000	7400	Contracted Services	5,000	5,000	5,000
20,487	0	0	7470	Distance Ed. Hosting Fee	0	0	0
2,983	3,923	2,500	7925	Tools & Equipment < \$5,000	2,500	2,500	2,500
1,515	2,560	3,000	7935	Software < \$5,000	3,000	3,000	3,000
0	1,000	500	7940	Furniture < \$5,000	500	500	500
37,495	21,710	28,154		Total Materials & Services	28,154	28,154	28,154
0	899	1,000	8000	Equipment	1,000	1,000	1,000
0	899	1,000		Total Capital Outlay	1,000	1,000	1,000
373,833	401,255	390,091		Total Expenditures	473,321	473,321	473,321

The Center for Teaching and Learning (CTL) budget funds four full-time administrative 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 2021-2022

2007 - Testing Center

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
32,618	41,434	32,000	6700	Full Time Support Staff	42,707	42,707	42,707
7,005	20,901	45,000	6800	Part Time Support Staff	90,000	90,000	90,000
3,031	4,769	5,891	1	FICA	10,152	10,152	10,152
28	37	60	2	Worker's Compensation	60	60	60
244	177	770	3	Unemployment	1,327	1,327	1,327
7,044	14,010	8,758	4	PERS	11,689	11,689	11,689
0	0	136	5	Life Insurance	136	136	136
0	0	54	6	Accident/Disability Insurance	54	54	54
0	8,808	13,050	7	Health Insurance	0	0	0
49,969	90,135	105,718		Total Personnel Services	156,125	156,125	156,125
196	282	200	7050	Supplies	250	250	250
0	0	300	7250	Training & Continuing Education	200	200	200
0	0	400	7350	Dues / Memberships	500	500	500
39	0	200	7925	Tools & Equipment < \$5,000	200	200	200
235	282	1,100		Total Materials & Services	1,150	1,150	1,150
0	7,144	10,000	8000	Equipment - Exempt	10,000	10,000	10,000
0	7,144	10,000		Total Capital Outlay	10,000	10,000	10,000
50,204	97,561	116,818		Total Expenditures	167,275	167,275	167,275

The Testing Center budget funds the Testing Center's 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 2021-2022

2010 - CTE Administration

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	6,406	5,000	7020	Live-Work Expense	13,000	13,000	13,000
0	8,913	9,000	7050	Supplies	6,000	6,000	6,000
0	1,630	2,000	7060	Books	2,000	2,000	2,000
0	0	1,000	7061	Multi-media	1,000	1,000	1,000
0	520	1,000	7100	Printing	1,000	1,000	1,000
0	0	35	7115	Postage	535	535	535
0	1,659	5,000	7150	Marketing	5,000	5,000	5,000
118	2,212	6,000	7240	Travel	6,000	6,000	6,000
0	4,714	5,000	7250	Training & Continuing Education	5,000	5,000	5,000
0	1,490	3,000	7350	Dues / Memberships	3,000	3,000	3,000
0	1,676	3,000	7360	Subscriptions	3,000	3,000	3,000
0	19,182	21,000	7400	Contracted Services	21,000	21,000	21,000
0	318	1,000	7820	Uniform Rental	1,000	1,000	1,000
226	389	10,000	7850	Repairs	10,000	10,000	10,000
0	2,169	3,885	7920	Equipment Lease / Rental	3,885	3,885	3,885
0	35,053	40,000	7925	Tools & Equipment < \$5,000	38,500	38,500	38,500
0	3,532	10,470	7935	Software < \$5,000	10,470	10,470	10,470
0	175	4,480	7940	Furniture < \$5,000	4,480	4,480	4,480
344	90,038	130,870		Total Materials & Services	134,870	134,870	134,870
0	278	500	8000	Equipment	25,500	25,500	25,500
0	278	500		Total Capital Outlay	25,500	25,500	25,500
344	90,316	131,370		Total Expenditures	160,370	160,370	160,370

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 2021-2022

2011 - General Education Administration

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	187	3,605	7050	Supplies	3,605	3,605	3,605
0	612	3,000	7060	Books	3,000	3,000	3,000
0	0	350	7061	Multi-media	350	350	350
0	260	420	7100	Printing	420	420	420
0	375	525	7115	Postage	525	525	525
0	0	175	7150	Marketing	175	175	175
0	366	7,175	7240	Travel	7,175	7,175	7,175
0	156	630	7250	Training & Continuing Education	630	630	630
0	50	1,821	7350	Dues / Memberships	1,821	1,821	1,821
0	29	490	7360	Subscriptions	490	490	490
0	1,334	2,730	7400	Contracted Services	2,730	2,730	2,730
0	0	3,500	7850	Repairs	3,500	3,500	3,500
0	3,674	20,000	7925	Tools & Equipment < \$5,000	20,000	20,000	20,000
0	400	18,000	7940	Furniture < \$5,000	18,000	18,000	18,000
0	7,443	62,421		Total Materials & Services	62,421	62,421	62,421
0	7,443	62,421		Total Expenditures	62,421	62,421	62,421

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 2021-2022

3001 - Management of Student Services

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
24,588	18,483	123,300	6600	Administrative Salaries	113,100	113,100	113,100
68,549	77,476	78,734	6700	Full Time Support Staff	80,308	80,308	80,308
25,758	16,995	55,138	6800	Part Time Support Staff	55,000	55,000	55,000
8,952	8,336	19,674	1	FICA	19,003	19,003	19,003
72	62	110	2	Worker's Compensation	80	80	80
669	238	2,563	3	Unemployment	2,475	2,475	2,475
17,732	25,324	71,743	4	PERS	64,714	64,714	64,714
206	256	496	5	Life Insurance	404	404	404
432	541	216	6	Accident/Disability Insurance	162	162	162
38,192	44,687	69,600	7	Health Insurance	54,000	54,000	54,000
185,148	192,400	421,573		Total Personnel Services	389,246	389,246	389,246
1,747	1,535	1,000	7050	Supplies	1,000	1,000	1,000
393	350	500	7060	Books	500	500	500
910	7,298	0	7100	Printing	600	600	600
0	2,750	0	7150	Marketing	0	0	0
5,672	1,183	3,000	7240	Travel	3,500	3,500	3,500
2,302	3,676	12,000	7250	Training & Continuing Education	8,000	8,000	8,000
0	150	500	7350	Dues / Memberships	500	500	500
13,850	18,514	20,000	7400	Contracted Services	20,000	20,000	20,000
14,185	8,741	17,000	7449	Commencement	17,000	17,000	17,000
1,099	1,267	0	7925	Tools & Equipment < \$5,000	0	0	0
0	508	0	7940	Furniture < \$5,000	500	500	500
40,158	45,971	54,000		Total Materials & Services	51,600	51,600	51,600
0	2,252	0	8000	Equipment	0	0	0
0	2,252	0		Total Capital Outlay	0	0	0
225,306	240,623	475,573		Total Expenditures	440,846	440,846	440,846

The Management of Student Services budget funds salaries for the Vice President of Student Affairs, the Administrative Assistant to the Division, and one 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 2021-2022

3002 - Advising

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
24,729	52,183	54,570	6600	Administrative Salaries	60,762	60,762	60,762
125,197	101,324	88,348	6700	Full Time Support Staff	169,134	169,134	169,134
0	99	0	6800	Part Time Support Staff	0	0	0
1,053	0	0	6900	Student Wages	40,000	40,000	40,000
11,598	11,666	10,933	1	FICA	20,647	20,647	20,647
86	70	90	2	Worker's Compensation	150	150	150
937	451	1,429	3	Unemployment	2,699	2,699	2,699
30,254	42,055	39,117	4	PERS	62,922	62,922	62,922
357	339	326	5	Life Insurance	544	544	544
727	781	162	6	Accident/Disability Insurance	270	270	270
42,636	50,026	52,200	7	Health Insurance	90,000	90,000	90,000
237,574	258,994	247,176		Total Personnel Services	447,128	447,128	447,128
370	369	3,000	7050	Supplies	3,000	3,000	3,000
0	0	500	7060	Books	500	500	500
0	104	0	7100	Printing	0	0	0
177	0	0	7240	Travel	0	0	0
10,643	523	10,000	7250	Training & Continuing Education	10,000	10,000	10,000
0	0	500	7350	Dues / Memberships	500	500	500
175	0	0	7925	Tools & Equipment < \$5,000	0	0	0
0	2,474	1,800	7935	Software < \$5,000	3,500	3,500	3,500
11,365	3,470	15,800		Total Materials & Services	17,500	17,500	17,500
2,444	815	1,000	8040	Software	0	0	0
2,444	815	1,000		Total Capital Outlay	0	0	0
251,383	263,279	263,976		Total Expenditures	464,628	464,628	464,628

The Student Advising budget finds salaries for the Director for Student Success and four 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 2021-2022

3003 - Disabled Student Services

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	15,000	6800	Part Time Support Staff	15,000	15,000	15,000
656	1,707	0	6900	Student Wages	0	0	0
50	114	1,148	1	FICA	1,148	1,148	1,148
1	2	0	2	Worker's Compensation	0	0	0
4	4	150	3	Unemployment	150	150	150
711	1,828	16,298		Total Personnel Services	16,298	16,298	16,298
0	0	500	7050	Supplies	500	500	500
6,266	1,194	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
6,266	1,194	10,000		Total Materials & Services	10,000	10,000	10,000
6,977	3,021	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 2021-2022

3004 - Outreach

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
41,466	39,446	43,105	6600	Administrative Salaries	43,106	43,106	43,106
2,481	4,248	11,467	6800	Part Time Support Staff	13,467	13,467	13,467
8,254	3,430	0	6900	Student Wages	0	0	0
4,006	3,617	4,175	1	FICA	4,328	4,328	4,328
36	26	45	2	Worker's Compensation	45	45	45
323	168	537	3	Unemployment	557	557	557
11,589	11,377	11,798	4	PERS	11,798	11,798	11,798
107	104	108	5	Life Insurance	108	108	108
194	194	54	6	Accident/Disability Insurance	54	54	54
15,848	16,351	17,400	7	Health Insurance	18,000	18,000	18,000
84,305	78,962	88,688		Total Personnel Services	91,462	91,462	91,462
1,881	1,278	1,800	7050	Supplies	1,500	1,500	1,500
0	0	250	7100	Printing	0	0	0
7,184	10,811	8,770	7150	Marketing	10,000	10,000	10,000
8,675	3,987	11,000	7240	Travel	7,000	7,000	7,000
643	2,412	0	7250	Training & Continuing Education	2,500	2,500	2,500
350	175	500	7350	Dues / Memberships	500	500	500
621	380	1,000	7400	Contracted Services	2,000	2,000	2,000
19,354	19,042	23,320		Total Materials & Services	23,500	23,500	23,500
103,659	98,004	112,008		Total Expenditures	114,962	114,962	114,962

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 2021-2022

3005 - External Programs

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
104,761	74,119	88,669	6600	Administrative Salaries	86,970	86,970	86,970
89,770	88,621	92,656	6700	Full Time Support Staff	45,462	45,462	45,462
14,746	12,498	13,871	1	FICA	10,131	10,131	10,131
69	59	55	2	Worker's Compensation	32	32	32
1,042	463	1,813	3	Unemployment	1,324	1,324	1,324
46,959	47,214	52,343	4	PERS	39,016	39,016	39,016
430	317	248	5	Life Insurance	129	129	129
702	406	111	6	Accident/Disability Insurance	57	57	57
34,013	30,361	35,813	7	Health Insurance	19,281	19,281	19,281
292,492	254,058	285,580		Total Personnel Services	202,403	202,403	202,403
483	645	300	7050	Supplies	300	300	300
23	187	200	7060	Books	0	0	0
104	52	0	7100	Printing	500	500	500
6,927	3,439	3,500	7240	Travel	2,000	2,000	2,000
912	582	2,500	7250	Training & Continuing Education	2,500	2,500	2,500
150	0	0	7350	Dues / Memberships	0	0	0
1,001	32	1,000	7400	Contracted Services	1,000	1,000	1,000
9,601	4,937	7,500		Total Materials & Services	6,300	6,300	6,300
0	2,252	2,500	8000	Equipment	2,500	2,500	2,500
0	2,252	2,500		Total Capital Outlay	2,500	2,500	2,500
302,093	261,247	295,580		Total Expenditures	211,203	211,203	211,203

The External Programs Department budget funds a percentage of 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 2021-2022

3006 - Registrar

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
56,797	74,346	63,464	6600	Administrative Salaries	106,595	106,595	106,595
40,160	22,224	36,414	6700	Full Time Support Staff	0	0	0
7,386	7,073	7,641	1	FICA	8,155	8,155	8,155
46	43	46	2	Worker's Compensation	53	53	53
590	210	999	3	Unemployment	1,066	1,066	1,066
19,365	24,803	27,337	4	PERS	29,175	29,175	29,175
253	245	238	5	Life Insurance	235	235	235
437	435	108	6	Accident/Disability Insurance	108	108	108
19,948	22,406	34,800	7	Health Insurance	36,000	36,000	36,000
144,980	151,785	171,047		Total Personnel Services	181,386	181,386	181,386
860	636	800	7050	Supplies	800	800	800
2,168	2,897	3,620	7100	Printing	3,885	3,885	3,885
0	0	3,000	7240	Travel	3,000	3,000	3,000
1,078	0	3,500	7250	Training & Continuing Education	3,500	3,500	3,500
587	612	1,000	7350	Dues / Memberships	1,000	1,000	1,000
3,316	3,385	3,500	7360	Subscriptions	3,500	3,500	3,500
8,008	7,530	15,420		Total Materials & Services	15,685	15,685	15,685
152,989	159,314	186,467		Total Expenditures	197,071	197,071	197,071

The Registrar's budget funds salaries for one full-time Administrative Staff and one full-time Support 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 2021-2022

3007 - Veterans Affairs

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
57,740	58,895	60,073	6600	Administrative Salaries	61,274	61,274	61,274
45,533	47,795	48,751	6700	Full Time Support Staff	49,726	49,726	49,726
7,925	8,159	8,325	1	FICA	8,492	8,492	8,492
48	43	60	2	Worker's Compensation	60	60	60
636	256	1,088	3	Unemployment	1,110	1,110	1,110
24,036	29,201	29,785	4	PERS	30,381	30,381	30,381
244	237	265	5	Life Insurance	265	265	265
428	428	108	6	Accident/Disability Insurance	108	108	108
19,501	20,194	34,800	7	Health Insurance	36,000	36,000	36,000
156,091	165,208	183,256		Total Personnel Services	187,416	187,416	187,416
226	362	500	7050	Supplies	500	500	500
0	52	70	7100	Printing	70	70	70
6,602	2,695	7,000	7240	Travel	7,000	7,000	7,000
115	0	0	7925	Tools & Equipment < \$5,000	0	0	0
6,943	3,110	7,570		Total Materials & Services	7,570	7,570	7,570
163,034	168,318	190,826		Total Expenditures	194,986	194,986	194,986

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 2021-2022

3008 - Title IX

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
65,289	47,962	0	6600	Administrative Salaries	0	0	0
360	0	0	6800	Part Time Support Staff	0	0	0
4,960	3,637	0	1	FICA	0	0	0
22	17	0	2	Worker's Compensation	0	0	0
354	174	0	3	Unemployment	0	0	0
15,429	13,093	0	4	PERS	0	0	0
162	118	0	5	Life Insurance	0	0	0
266	200	0	6	Accident/Disability Insurance	0	0	0
16,100	12,500	0	7	Health Insurance	0	0	0
102,941	77,700	0		Total Personnel Services	0	0	0
1,639	268	750	7050	Supplies	750	750	750
65	0	750	7100	Printing	750	750	750
320	872	5,500	7240	Travel	5,500	5,500	5,500
7,016	8,928	6,000	7250	Training & Continuing Education	6,000	6,000	6,000
143	110	250	7350	Dues / Memberships	250	250	250
17,572	17,766	23,500	7400	Contracted Services	12,500	12,500	12,500
180	0	0	7925	Tools & Equipment < \$5,000	100	100	100
26,935	27,943	36,750		Total Materials & Services	25,850	25,850	25,850
129,876	105,643	36,750		Total Expenditures	25,850	25,850	25,850

The Title IX Department budget provides funding for an employee to handle Title IX compliance. This employee's purpose is to provide outreach, education, training and investigations when necessary. 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 2021-2022

3020 - Student Life

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
11,975	24,685	21,884	6600	Administrative Services	20,400	20,400	20,400
0	34,774	6,977	6700	Full Time Support Staff	0	0	0
0	5,500	20,000	6900	Student Wages	20,000	20,000	20,000
922	4,990	3,532	1	FICA	3,091	3,091	3,091
6	35	30	2	Worker's Compensation	30	30	30
72	169	619	3	Unemployment	404	404	404
2,739	14,510	6,657	4	PERS	5,583	5,583	5,583
30	159	115	5	Life Insurance	115	115	115
82	358	54	6	Accident/Disability Insurance	54	54	54
2,836	12,066	8,700	7	Health Insurance	9,000	9,000	9,000
18,662	97,247	68,568		Total Personnel Services	58,677	58,677	58,677
3,785	11,045	8,270	7050	Supplies	8,270	8,270	8,270
104	0	80	7100	Printing	300	300	300
0	0	1,550	7150	Marketing	0	0	0
1,532	0	1,350	7240	Travel	1,230	1,230	1,230
551	169	1,270	7250	Training & Continuing Education	1,270	1,270	1,270
0	0	30	7350	Dues / Memberships	1,700	1,700	1,700
3,326	701	7,000	7400	Contracted Services	7,000	7,000	7,000
612	242	0	7920	Equipment Lease / Rental	0	0	0
548	0	0	7925	Tools & Equipment < \$5,000	0	0	0
10,458	12,157	19,550		Total Materials & Services	19,770	19,770	19,770
29,120	109,404	88,118		Total Expenditures	78,447	78,447	78,447

The Student Life budget funds one full-time Student Life Coordinator. 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 2021-2022

3021 - First Year Experience

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
42,669	1,743	39,970	6600	Administrative Salaries	42,698	42,698	42,698
3,274	133	3,110	1	FICA	3,266	3,266	3,266
22	1	30	2	Worker's Compensation	30	30	30
259	10	250	3	Unemployment	427	427	427
3,628	2,631	9,634	4	PERS	11,686	11,686	11,686
99	4	115	5	Life Insurance	115	115	115
178	2	54	6	Accident/Disability Insurance	54	54	54
8,319	541	8,700	7	Health Insurance	18,000	18,000	18,000
58,449	5,066	61,862		Total Personnel Services	76,276	76,276	76,276
6,217	4,918	7,125	7050	Supplies	7,125	7,125	7,125
25	0	0	7051	Supplies for Students	0	0	0
0	0	200	7060	Books	200	200	200
0	52	75	7100	Printing	75	75	75
225	0	1,000	7240	Travel	1,000	1,000	1,000
742	615	1,500	7250	Training & Continuing Education	1,500	1,500	1,500
0	0	500	7360	Subscriptions	500	500	500
4,514	1,362	5,000	7400	Contracted Services	5,000	5,000	5,000
1,250	0	0	7920	Equipment Lease / Rental	0	0	0
301	0	1,000	7925	Tools & Equipment < \$5,000	1,000	1,000	1,000
275	275	0	7935	Software < \$5,000	0	0	0
13,548	7,222	16,400		Total Materials & Services	16,400	16,400	16,400
71,997	12,288	78,262		Total Expenditures	92,676	92,676	92,676

The First Year Experience budget provides funding for one full-time Support 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 2021-2022

3050 - Marketing

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
80,887	53,122	143,862	6600	Administrative Salaries	152,357	152,357	152,357
0	0	0	6700	Full Time Support Staff	46,670	46,670	46,670
158	0	0	6800	Part Time Support Staff	0	0	0
6,225	4,080	11,005	1	FICA	15,226	15,226	15,226
43	25	90	2	Worker's Compensation	120	120	120
495	206	1,439	3	Unemployment	1,990	1,990	1,990
19,118	14,543	39,374	4	PERS	54,475	54,475	54,475
202	126	402	5	Life Insurance	534	534	534
368	233	162	6	Accident/Disability Insurance	216	216	216
28,205	16,239	52,200	7	Health Insurance	72,000	72,000	72,000
135,701	88,575	248,534		Total Personnel Services	343,588	343,588	343,588
855	558	500	7050	Supplies	500	500	500
59,587	63,820	55,000	7100	Printing	70,000	70,000	70,000
5,658	4,499	4,554	7110	Catalog	4,554	4,554	4,554
455	0	0	7115	Postage	0	0	0
751	757	500	7150	Marketing	500	500	500
42,733	41,446	45,000	7160	Promotional Items	45,000	45,000	45,000
23,323	22,978	28,000	7170	Cont. Serv. - Radio	28,000	28,000	28,000
6,649	5,113	10,000	7172	Cont. Serv. - Television	10,000	10,000	10,000
19,075	20,090	17,000	7173	Cont. Serv. - Newspaper	17,000	17,000	17,000
48,571	37,502	30,000	7174	Cont. Serv. - Other Media	30,000	30,000	30,000
972	502	6,000	7240	Travel	6,000	6,000	6,000
0	100	450	7350	Dues / Memberships	450	450	450
5,750	13,921	15,000	7400	Contracted Services	15,000	15,000	15,000
744	1,310	3,000	7925	Tools & Equipment < \$5,000	3,000	3,000	3,000
749	150	0	7935	Software < \$5,000	0	0	0
215,872	212,746	215,004		Total Materials & Services	230,004	230,004	230,004
351,574	301,322	463,538		Total Expenditures	573,592	573,592	573,592

The Marketing and Communications budget provides funding for one full-time director of Communications, one full-time marketing manager, 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 support, and to generate inquiries from prospective students.

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2021-2022

4001 - Financial Aid - General Fund

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
51,526	55,619	53,474	6600	Administrative Salaries	54,543	54,543	54,543
104,718	118,065	163,679	6700	Full Time Support Staff	166,953	166,953	166,953
11,687	12,761	16,612	1	FICA	16,944	16,944	16,944
94	77	150	2	Worker's Compensation	150	150	150
941	474	2,172	3	Unemployment	2,215	2,215	2,215
36,925	45,697	59,434	4	PERS	60,622	60,622	60,622
397	316	583	5	Life Insurance	583	583	583
736	627	270	6	Accident/Disability Insurance	270	270	270
56,968	52,732	87,000	7	Health Insurance	90,000	90,000	90,000
263,993	286,369	383,374		Total Personnel Services	392,281	392,281	392,281
1,177	1,096	300	7050	Supplies	800	800	800
0	312	250	7100	Printing	250	250	250
0	0	100	7150	Marketing	0	0	0
5,674	880	2,000	7240	Travel	2,000	2,000	2,000
3,610	4,654	8,000	7250	Training & Continuing Education	10,000	10,000	10,000
1,053	1,061	1,600	7350	Dues / Memberships	1,500	1,500	1,500
15,697	18,906	22,000	7400	Contracted Services	22,000	22,000	22,000
102	0	0	7755	Student Tuition Waivers	0	0	0
1,475	5,944	5,000	7757	Senior Discounts	5,000	5,000	5,000
1,496	0	75	7925	Tools & Equipment < \$5,000	0	0	0
0	0	100	7940	Furniture < \$5,000	0	0	0
30,285	32,852	39,425		Total Materials & Services	41,550	41,550	41,550
294,278	319,222	422,799		Total Expenditures	433,831	433,831	433,831

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 2021-2022

5001 - Business Office

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
106,135	148,585	134,560	6600	Administrative Salaries	81,151	81,151	81,151
214,522	190,843	192,780	6700	Full Time Support Staff	296,936	296,936	296,936
9,389	1,117	0	6800	Part Time Support Staff	0	0	0
0	77	0	6900	Student Wages	0	0	0
24,689	25,615	25,042	1	FICA	28,924	28,924	28,924
169	151	210	2	Worker's Compensation	240	240	240
1,892	1,113	3,273	3	Unemployment	3,781	3,781	3,781
62,977	78,255	89,593	4	PERS	103,483	103,483	103,483
725	807	810	5	Life Insurance	902	902	902
1,340	1,497	378	6	Accident/Disability Insurance	432	432	432
92,832	102,591	121,800	7	Health Insurance	144,000	144,000	144,000
514,669	550,650	568,446		Total Personnel Services	659,849	659,849	659,849
660	2,127	0	7050	Supplies	0	0	0
156	208	0	7100	Printing	0	0	0
2,239	2,457	4,000	7240	Travel	4,000	4,000	4,000
1,817	748	5,000	7250	Training & Continuing Education	5,000	5,000	5,000
110	205	150	7350	Dues / Memberships	150	150	150
36,611	40,274	62,000	7400	Contracted Services	56,000	56,000	56,000
969	907	500	7925	Tools & Equipment < \$5,000	500	500	500
0	1,247	500	7940	Furniture < \$5,000	500	500	500
42,562	48,172	72,150		Total Materials & Services	66,150	66,150	66,150
557,232	598,822	640,596		Total Expenditures	725,999	725,999	725,999

The Business Office Budget provides funding for three Administrative Staff salaries and four full-time support staff. These positions are Director of Business Services and Controller, Payroll Specialist, Grants Accountant, and four full-time support staff: Accountant for General Ledger, 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 2021-2022

5002 - Administrative Services

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
210,242	210,413	118,200	6600	Administrative Salaries	120,546	120,546	120,546
17,375	47,819	37,620	6700	Full Time Support Staff	38,354	38,354	38,354
16,521	19,037	11,920	1	FICA	12,156	12,156	12,156
56	63	80	2	Worker's Compensation	80	80	80
1,196	735	1,540	3	Unemployment	1,571	1,571	1,571
50,970	56,767	42,648	4	PERS	43,490	43,490	43,490
560	697	479	5	Life Insurance	479	479	479
819	1,054	162	6	Accident/Disability Insurance	162	162	162
34,642	53,493	34,800	7	Health Insurance	36,000	36,000	36,000
332,381	390,079	247,449		Total Personnel Services	252,837	252,837	252,837
230	281	200	7050	Supplies	200	200	200
0	0	200	7060	Books	200	200	200
0	104	1,200	7100	Printing	200	200	200
456	0	0	7150	Marketing	0	0	0
8,554	2,198	6,000	7240	Travel	6,000	6,000	6,000
3,595	741	4,000	7250	Training & Continuing Education	4,000	4,000	4,000
1,426	257	500	7350	Dues / Memberships	500	500	500
928	1,566	5,000	7400	Contracted Services	1,000	1,000	1,000
0	0	600	7925	Tools & Equipment < \$5,000	600	600	600
15,188	5,147	17,700		Total Materials & Services	12,700	12,700	12,700
0	1,754	0	8000	Equipment	0	0	0
0	1,754	0		Total Capital Outlay	0	0	0
347,569	396,980	265,149		Total Expenditures	265,537	265,537	265,537

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 2021-2022

5005 - Human Resources

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
149,800	158,318	104,940	6600	Administrative Salaries	123,300	123,300	123,300
39,659	1,462	49,470	6700	Full Time Support Staff	60,027	60,027	60,027
996	220	0	6800	Part Time Support Staff	20,000	20,000	20,000
14,234	12,047	11,812	1	FICA	15,555	15,555	15,555
72	43	60	2	Worker's Compensation	60	60	60
1,100	411	1,535	3	Unemployment	2,024	2,024	2,024
33,135	36,929	42,262	4	PERS	50,176	50,176	50,176
649	336	398	5	Life Insurance	398	398	398
949	563	54	6	Accident/Disability Insurance	54	54	54
51,122	31,933	34,800	7	Health Insurance	36,000	36,000	36,000
291,716	242,262	245,332		Total Personnel Services	307,594	307,594	307,594
1,126	1,043	1,200	7050	Supplies	1,200	1,200	1,200
78	16	150	7060	Books	150	150	150
104	156	150	7100	Printing	150	150	150
7,700	3,773	8,000	7150	Marketing	8,000	8,000	8,000
8,221	1,809	5,000	7240	Travel	5,000	5,000	5,000
10,098	10,313	0	7242	Employee Relocation	12,000	12,000	12,000
9,485	4,387	15,000	7243	Interview Travel Reimbursement	7,000	7,000	7,000
5,834	3,077	5,000	7250	Training & Continuing Education	5,000	5,000	5,000
487	2,856	1,500	7350	Dues / Memberships	1,500	1,500	1,500
5,638	11,898	12,000	7360	Subscriptions	12,000	12,000	12,000
1,370	4,617	10,000	7400	Contracted Services	15,000	15,000	15,000
332	0	350	7925	Tools & Equipment < \$5,000	0	0	0
0	0	300	7935	Software < \$5,000	0	0	0
0	0	500	7940	Furniture < \$5,000	0	0	0
50,471	43,946	59,150		Total Materials & Services	67,000	67,000	67,000
0	255	500	8000	Equipment	500	500	500
0	255	500		Total Capital Outlay	500	500	500
342,187	286,462	304,982		Total Expenditures	375,094	375,094	375,094

The Human Resources Department budget provides funding for two full-time Administrative Salaries. 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 2021-2022

5006 - Lake County - Out of District

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
43,514	44,036	45,142	6600	Administrative Salaries - LV	0	0	0
22,341	26,537	27,005	6800	Part-Time Support Staff - LV	10,005	10,005	10,005
5,055	5,416	5,519	1	FICA	765	765	765
50	45	60	2	Worker's Compensation	20	20	20
406	245	721	3	Unemployment	100	100	100
11,411	18,509	15,093	4	PERS	2,738	2,738	2,738
103	109	118	5	Life Insurance	0	0	0
190	190	54	6	Accident/Disability Insurance	0	0	0
15,130	21,285	30,450	7	Health Insurance	13,050	13,050	13,050
98,200	116,371	124,163		Total Personnel Services	26,678	26,678	26,678
2,215	1,252	3,200	7050	Supplies - LV	0	0	0
0	0	300	7060	Books - LV	0	0	0
22	0	75	7115	Postage - LV	0	0	0
3,369	2,395	3,000	7150	Marketing - LV	0	0	0
2,655	2,702	2,250	7240	Travel - LV	2,000	2,000	2,000
0	503	1,000	7250	Training & Continuing Education	0	0	0
613	0	3,000	7400	Contracted Services - LV	2,000	2,000	2,000
32	0	0	7850	Repairs	0	0	0
117	165	1,000	7925	Tools & Equipment < \$5,000 - LV	0	0	0
9,023	7,017	13,825		Total Materials & Services	4,000	4,000	4,000
0	1,835	0	8000	Equipment - LV	0	0	0
0	1,835	0		Total Capital Outlay	0	0	0
107,223	125,223	137,988		Total Expenditures	30,678	30,678	30,678

The Lake County-Out of District budget provides funding for one full-time Administrative Salary and 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 2021-2022

5009 - District

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	30,000	6600	Administrative Salaries	30,000	30,000	30,000
0	29,703	54,791	6700	Full Time Support Staff	0	0	0
1,845	0	30,000	6800	Part Time Support Staff	59,013	59,013	59,013
141	0	0	1	FICA	4,514	4,514	4,514
2	0	0	2	Worker's Compensation	0	0	0
12	0	0	3	Unemployment	590	590	590
2,001	29,703	114,791		Total Personnel Services	94,118	94,118	94,118
47,240	51,569	91,000	7050	Supplies	76,000	76,000	76,000
750	1,100	1,000	7100	Printing	1,000	1,000	1,000
0	86	0	7240	Travel	0	0	0
0	279	0	7250	Training & Continuing Education	0	0	0
900	900	1,000	7350	Dues / Memberships	1,000	1,000	1,000
19,064	11,619	35,000	7400	Contracted Services	60,000	60,000	60,000
5,970	2,223	100,000	7500	Legal	100,000	100,000	100,000
4,224	467	5,000	7530	Worker's Comp. Claims < \$1,500	5,000	5,000	5,000
43,025	44,685	47,000	7550	Audit	47,000	47,000	47,000
177,014	149,578	230,000	7575	Liability Insurance	230,000	230,000	230,000
13,369	18,546	15,000	7590	Accreditation	15,000	15,000	15,000
42,904	43,767	65,000	7630	Bank Charges	47,000	47,000	47,000
2,920	250	3,000	7640	Fines and Penalties	3,000	3,000	3,000
1,087	1,188	2,000	7645	Other Fees & Services	2,000	2,000	2,000
62,459	67,439	70,000	7750	Emp. Tuition Waivers - Credit	70,000	70,000	70,000
2,425	2,046	5,000	7751	Emp. Tuition Waivers - Non-Credit	5,000	5,000	5,000
0	600	0	7850	Repairs	0	0	0
35,415	82,143	100,000	7900	Allowance for Doubtful Accounts	100,000	100,000	100,000
244	272	16,251	7920	Equipment Lease / Rental	16,251	16,251	16,251
996	-149	1,000	7925	Tools & Equipment < \$5,000	1,000	1,000	1,000
460,006	478,608	787,251		Total Materials & Services	779,251	779,251	779,251
0	14,529	50,000	8000	Equipment	0	0	0
0	0	0	8200	Land Purchase	150,000	150,000	150,000
0	14,529	50,000		Total Capital Outlay	150,000	150,000	150,000
462,007	522,840	952,042		Total Expenditures	1,023,369	1,023,369	1,023,369

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 the Core Theme "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

5010 - Information Services

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
347,047	354,386	354,822	6600	Administrative Salaries	355,811	355,811	355,811
116,263	118,069	122,378	6700	Full Time Support Staff	120,044	120,044	120,044
34,503	35,006	36,506	1	FICA	36,403	36,403	36,403
185	170	240	2	Worker's Compensation	240	240	240
2,643	1,550	4,736	3	Unemployment	4,723	4,723	4,723
115,736	132,841	136,753	4	PERS	136,505	136,505	136,505
1,201	1,114	1,174	5	Life Insurance	1,109	1,109	1,109
2,012	1,919	432	6	Accident/Disability Insurance	432	432	432
116,341	117,399	139,200	7	Health Insurance	144,000	144,000	144,000
735,932	762,454	796,241		Total Personnel Services	799,266	799,266	799,266
5,462	1,564	3,640	7050	Supplies	3,640	3,640	3,640
0	52	0	7100	Printing	0	0	0
5,376	1,255	4,500	7240	Travel	4,500	4,500	4,500
0	1,466	11,000	7250	Training & Continuing Education	11,000	11,000	11,000
300	300	300	7350	Dues / Memberships	300	300	300
0	2,418	0	7360	Subscriptions	0	0	0
154,871	208,351	281,866	7400	Contracted Services	281,866	281,866	281,866
0	930	0	7400	Contracted Services - LV	0	0	0
436	0	0	7940	Furniture < \$5,000	0	0	0
166,446	216,335	301,306		Total Materials & Services	301,306	301,306	301,306
97,315	100,866	128,480	8000	Equipment	122,820	122,820	122,820
10,861	12,916	1,300	8040	Software	1,300	1,300	1,300
108,176	113,782	129,780		Total Capital Outlay	124,120	124,120	124,120
1,010,553	1,092,572	1,227,327		Total Expenditures	1,224,692	1,224,692	1,224,692

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 Excellence, Access, and Planning, and the Core Theme "Support Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2021-2022

5011 - Grant Management

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
74,373	60,690	106,904	6600	Administrative Salaries	101,647	101,647	101,647
14,283	0	0	6700	Full Time Support Staff	0	0	0
3,570	9,438	0	6800	Part Time Support Staff	0	0	0
7,019	4,994	8,178	1	FICA	7,776	7,776	7,776
38	27	60	2	Worker's Compensation	60	60	60
535	149	1,069	3	Unemployment	1,016	1,016	1,016
14,470	15,231	29,259	4	PERS	27,821	27,821	27,821
200	180	220	5	Life Insurance	220	220	220
307	311	108	6	Accident/Disability Insurance	108	108	108
18,701	20,900	34,800	7	Health Insurance	36,000	36,000	36,000
133,496	111,920	180,598		Total Personnel Services	174,648	174,648	174,648
160	0	200	7050	Supplies	200	200	200
52	52	0	7100	Printing	0	0	0
0	1,033	4,300	7240	Travel	4,000	4,000	4,000
2,460	2,795	1,800	7250	Training & Continuing Education	2,000	2,000	2,000
220	0	220	7350	Dues / Memberships	220	220	220
5,619	7,866	2,500	7360	Subscriptions	250	250	250
552	30,945	40,000	7400	Contracted Services	10,000	10,000	10,000
0	0	3,000	7925	Tools & Equipment < \$5,000	3,000	3,000	3,000
9,062	42,692	52,020		Total Materials & Services	19,670	19,670	19,670
142,558	154,612	232,618		Total Expenditures	194,318	194,318	194,318

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 2021-2022

5020 - Institutional Research / Assessment / Resource Development

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
103,642	110,837	41,616	6600	Administrative Salaries	134,248	134,248	134,248
7,967	8,518	3,184	1	FICA	10,270	10,270	10,270
35	36	30	2	Worker's Compensation	30	30	30
582	343	416	3	Unemployment	1,342	1,342	1,342
19,988	30,877	11,390	4	PERS	36,744	36,744	36,744
218	213	154	5	Life Insurance	154	154	154
371	367	54	6	Accident/Disability Insurance	54	54	54
22,459	21,162	17,400	7	Health Insurance	18,000	18,000	18,000
155,262	172,354	74,243		Total Personnel Services	200,842	200,842	200,842
0	0	200	7050	Supplies	200	200	200
0	742	0	7240	Travel	0	0	0
1,055	341	6,000	7250	Training & Continuing Education	6,000	6,000	6,000
0	0	2,000	7350	Dues / Memberships	0	0	0
0	224	0	7360	Subscriptions	0	0	0
798	0	8,500	7400	Contracted Services	10,000	10,000	10,000
526	0	300	7935	Software < \$5,000	300	300	300
2,378	1,307	17,000		Total Materials & Services	16,500	16,500	16,500
1,098	0	0	8000	Equipment	0	0	0
1,098	0	0		Total Capital Outlay	0	0	0
158,739	173,661	91,243		Total Expenditures	217,342	217,342	217,342

The Institutional Research, Assessment, and Resource Development budget provides funding for one full time Administrative Staff and one Full time Support 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 2021-2022

5031 - Communications

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
143	595	300	7050	Supplies	300	300	300
21,869	60,623	50,000	7115	Postage	50,000	50,000	50,000
4,009	7,659	12,000	7400	Contracted Services	0	0	0
3,960	0	0	7400	Contracted Services	0	0	0
22,487	23,098	24,000	7790	Telephone	2,000	2,000	2,000
0	53	0	7850	Repairs	0	0	0
1,375	2,351	2,000	7920	Equipment Lease / Rental	4,000	4,000	4,000
14,190	27,555	13,000	7930	Computer Lines	13,000	13,000	13,000
0	7,920	0	7930	Computer Lines	0	0	0
0	0	3,576	7935	Software < \$5,000	0	0	0
68,034	129,855	104,876		Total Materials & Services	69,300	69,300	69,300
7,147	2,100	6,270	8000	Equipment	8,500	8,500	8,500
7,147	2,100	6,270		Total Capital Outlay	8,500	8,500	8,500
75,181	131,955	111,146		Total Expenditures	77,800	77,800	77,800

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 2021-2022

5040 - Security

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
17,356	0	0	6600	Administrative Salaries	0	0	0
3,906	0	0	6700	Full Time Support Staff	0	0	0
9,131	16,105	11,700	6800	Part Time Support Staff	11,700	11,700	11,700
2,326	1,232	895	1	FICA	895	895	895
22	12	10	2	Worker's Compensation	10	10	10
186	56	117	3	Unemployment	117	117	117
507	4,408	0	4	PERS	0	0	0
33,433	21,812	12,722		Total Personnel Services	12,722	12,722	12,722
1,614	133	350	7050	Supplies	350	350	350
319	0	0	7100	Printing	0	0	0
0	0	500	7240	Travel	500	500	500
1,259	3,134	500	7250	Training & Continuing Education	500	500	500
62,660	109,042	102,020	7400	Contracted Services	102,020	102,020	102,020
5,609	5,819	4,500	7410	Campus Security	4,500	4,500	4,500
124	377	0	7645	Other Fees & Services	0	0	0
71,584	118,504	107,870		Total Materials & Services	107,870	107,870	107,870
0	0	150	8000	Equipment	150	150	150
0	0	150		Total Capital Outlay	150	150	150
105,017	140,316	120,742		Total Expenditures	120,742	120,742	120,742

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 2021-2022

5050 - President's Office

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
336,927	349,692	343,108	6600	Administrative Salaries	349,381	349,381	349,381
0	0	10,000	6690	Incentive Bonus Pool	10,000	10,000	10,000
1,622	1,884	0	6800	Part Time Support Staff	0	0	0
16,956	17,939	26,248	1	FICA	26,728	26,728	26,728
47	43	60	2	Worker's Compensation	60	60	60
1,760	973	3,137	3	Unemployment	3,200	3,200	3,200
80,100	96,337	93,908	4	PERS	95,625	95,625	95,625
552	546	6,037	5	Life Insurance	6,037	6,037	6,037
867	869	108	6	Accident/Disability Insurance	108	108	108
24,956	26,466	34,800	7	Health Insurance	36,000	36,000	36,000
463,787	494,748	517,406		Total Personnel Services	527,139	527,139	527,139
1,899	794	4,000	7050	Supplies	4,000	4,000	4,000
500	648	1,000	7060	Books	1,000	1,000	1,000
200	1,437	300	7100	Printing	300	300	300
0	0	200	7115	Postage	200	200	200
738	351	500	7150	Marketing	500	500	500
0	0	250	7160	Promotional Items	250	250	250
25,056	9,237	25,000	7240	Travel	25,000	25,000	25,000
404	2,194	0	7250	Training & Continuing Education	0	0	0
13,539	13,628	3,000	7350	Dues / Memberships	3,000	3,000	3,000
520	463	500	7360	Subscriptions	500	500	500
16,021	2,600	4,000	7400	Contracted Services	4,000	4,000	4,000
58,877	31,352	38,750		Total Materials & Services	38,750	38,750	38,750
522,664	526,100	556,156		Total Expenditures	565,889	565,889	565,889

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 2021-2022

5051 - Governing Board

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,657	770	1,000	7050	Supplies	1,000	1,000	1,000
0	41	750	7060	Books	750	750	750
112	17	0	7115	Postage	0	0	0
1,563	1,592	2,500	7150	Marketing	2,500	2,500	2,500
4,579	3,484	10,000	7240	Travel	10,000	10,000	10,000
0	4,532	7,000	7250	Training & Continuing Education	7,000	7,000	7,000
38,839	39,918	35,000	7350	Dues / Memberships	35,000	35,000	35,000
281	313	1,250	7360	Subscriptions	1,250	1,250	1,250
4,437	10,512	9,000	7400	Contracted Services	9,000	9,000	9,000
3,946	0	0	7610	Elections	0	0	0
0	861	0	7925	Tools & Equipment < \$5,000	0	0	0
55,413	62,039	66,500		Total Materials & Services	66,500	66,500	66,500
27,838	20,486	19,000	9120	To Financial Aid	34,000	34,000	34,000
27,838	20,486	19,000		Total Transfers Out	34,000	34,000	34,000
83,251	82,525	85,500		Total Expenditures	100,500	100,500	100,500

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 2021-2022

5052 - Foundation Support

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2,780	2,283	2,000	7050	Supplies	2,000	2,000	2,000
0	64	0	7051	Supplies for Students	0	0	0
0	0	2,000	7061	Multi-media	2,000	2,000	2,000
2,789	0	1,000	7100	Printing	1,000	1,000	1,000
0	0	1,000	7150	Marketing	1,000	1,000	1,000
2,408	1,715	2,500	7240	Travel	2,000	2,000	2,000
1,982	2,465	3,500	7250	Training & Continuing Education	3,500	3,500	3,500
14,753	3,531	14,500	7400	Contracted Services	11,000	11,000	11,000
24,711	10,057	26,500		Total Materials & Services	22,500	22,500	22,500
24,711	10,057	26,500		Total Expenditures	22,500	22,500	22,500

The Foundation Support budget provides funding for a portion of the Administrative Salary for the Foundation's full-time administrative support. 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 2021-2022

6001 - Plant Operations

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
74,956	76,443	77,960	6600	Administrative Salaries	79,507	79,507	79,507
274,093	297,627	288,088	6700	Full Time Support Staff	362,396	362,396	362,396
23,587	16,640	40,000	6800	Part Time Support Staff	15,000	15,000	15,000
2,305	5,569	0	6900	Student Wages	0	0	0
27,415	28,944	29,150	1	FICA	34,953	34,953	34,953
249	231	264	2	Worker's Compensation	324	324	324
2,181	1,392	3,789	3	Unemployment	4,542	4,542	4,542
80,608	107,713	102,356	4	PERS	123,160	123,160	123,160
816	820	832	5	Life Insurance	1,004	1,004	1,004
1,563	1,624	486	6	Accident/Disability Insurance	594	594	594
113,864	122,090	156,600	7	Health Insurance	198,000	198,000	198,000
601,638	659,093	699,525		Total Personnel Services	819,480	819,480	819,480
20,661	27,791	32,000	7050	Supplies	24,000	24,000	24,000
25,934	22,863	26,000	7052	Supplies - Janitorial	26,000	26,000	26,000
0	348	1,000	7053	Supplies - Snow Removal	1,000	1,000	1,000
5,265	3,969	2,500	7054	Supplies - Safety	2,500	2,500	2,500
14	88	0	7060	Books	0	0	0
52	0	0	7100	Printing	0	0	0
1,799	1,692	2,500	7240	Travel	2,500	2,500	2,500
532	185	1,000	7250	Training & Continuing Education	1,000	1,000	1,000
0	0	150	7350	Dues / Memberships	150	150	150
45,122	28,275	74,000	7400	Contracted Services	25,000	25,000	25,000
2,500	2,200	7,000	7420	Contracted Custodial Services	7,000	7,000	7,000
5,449	7,432	5,400	7645	Other Fees & Services	5,400	5,400	5,400
274,942	243,200	275,000	7770	Utilities	275,000	275,000	275,000
0	38	0	7830	Facilities Rental	0	0	0
17,184	35,660	28,000	7850	Repairs	28,000	28,000	28,000
1,311	3,281	5,500	7920	Equipment Lease / Rental	1,500	1,500	1,500
12,273	4,091	10,000	7925	Tools & Equipment < \$5,000	10,000	10,000	10,000
413,037	381,114	470,050		Total Materials & Services	409,050	409,050	409,050
6,661	0	0	8000	Equipment	0	0	0
6,661	0	0		Total Capital Outlay	0	0	0
1,021,336	1,040,206	1,169,575		Total Expenditures	1,228,530	1,228,530	1,228,530

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 2021-2022

9001 - Transfers

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
7,122	0	15,000	9120	To Financial Aid	20,000	20,000	20,000
102,443	125,902	219,037	9130	To Special Revenue	192,219	192,219	192,219
77,500	6,000	1,538,777	9140	To Reserve Funds	1,038,777	1,038,777	1,038,777
16,709	33,083	32,255	9150	To Enterprise	32,255	32,255	32,255
719,875	719,884	720,000	9160	To Debt Service	720,000	720,000	720,000
50,000	0	220,000	9170	To Capital Projects	220,000	220,000	220,000
973,650	884,869	2,745,069		Total Transfers Out	2,223,251	2,223,251	2,223,251
973,650	884,869	2,745,069		Total Expenditures	2,223,251	2,223,251	2,223,251

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 2021-2022

9701 - Contingency

Actual 2018-19	Actual 2019-20	Budget 2020-21	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.

SPECIAL REVENUE FUNDS

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

050 - FINANCIAL AID

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2,913,770	3,407,068	5,000,000	4060 Federal Financial Aid - Pell Grant	5,000,000	5,000,000	5,000,000
65,227	63,081	70,000	4061 Federal Financial Aid - FSEOG	70,000	70,000	70,000
56,078	49,740	50,000	4063 Federal Financial Aid - Work Study	81,488	81,488	81,488
0	0	0	4064 CARES Act	381,488	381,488	381,488
1,461,283	1,623,176	3,000,000	4070 Federal Financial Aid - Subsidized Loans	3,000,000	3,000,000	3,000,000
1,734,554	2,009,652	3,000,000	4071 Federal Financial Aid - Unsubsidized Loans	3,000,000	3,000,000	3,000,000
9,551	28,673	1,000,000	4072 Federal Financial Aid - Plus Loans	1,000,000	1,000,000	1,000,000
0	0	970,000	4073 Federal Financial Aid - Alt Loans	1,000,000	1,000,000	1,000,000
4,310	6,960	20,000	4075 Administrative Cost Allowance	20,000	20,000	20,000
6,244,773	7,188,350	13,110,000	Total Federal Sources	13,552,976	13,552,976	13,552,976
572,005	687,600	700,000	4110 State Grants	1,000,000	1,000,000	1,000,000
200,115	204,486	300,000	4111 Oregon Promise	300,000	300,000	300,000
772,120	892,086	1,000,000	Total State Sources	1,300,000	1,300,000	1,300,000
178,853	155,542	0	4272 Alt Loans	0	0	0
178,853	155,542	0	Total Local Sources	0	0	0
27,838	20,486	34,000	5700 Transfers In - Board Scholarships	54,000	54,000	54,000
7,122	0	0	5702 Transfers In - Work Study Match	0	0	0
34,960	20,486	34,000	Total Transfers In	54,000	54,000	54,000
7,230,706	8,256,464	14,144,000	Total Resources	14,906,976	14,906,976	14,906,976

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

4501 - Financial Aid Fund

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
63,200	49,740	0	6900	Student Wages	75,000	75,000	75,000
0	0	0	1	FICA	5,738	5,738	5,738
0	0	0	3	Unemployment	750	750	750
63,200	49,740	0		Total Personnel Services	81,488	81,488	81,488
2,913,770	3,407,068	5,000,000	7700	Pell Grant	5,000,000	5,000,000	5,000,000
65,227	63,081	70,000	7701	F S E O G	70,000	70,000	70,000
0	0	0	7703	CARES Act - Student	381,488	381,488	381,488
1,461,283	1,623,176	3,000,000	7710	Subsidized Student Loans	3,000,000	3,000,000	3,000,000
1,734,554	2,009,652	3,000,000	7711	Unsubsidized Student Loans	3,000,000	3,000,000	3,000,000
9,551	28,673	1,000,000	7712	Plus Loans	1,000,000	1,000,000	1,000,000
178,853	155,542	1,000,000	7713	Alternative Loans	1,000,000	1,000,000	1,000,000
572,005	687,600	700,000	7721	State Need Grant	1,000,000	1,000,000	1,000,000
200,115	204,486	300,000	7722	Oregon Promise Scholarships	300,000	300,000	300,000
7,442	8,545	34,000	7730	Board Scholarships	34,000	34,000	34,000
20,396	11,941	20,000	7732	Service to Country Scholarship	20,000	20,000	20,000
7,163,196	8,199,764	14,124,000		Total Materials & Services	14,805,488	14,805,488	14,805,488
4,310	6,960	20,000	9110	Indirect Cost Expense	20,000	20,000	20,000
4,310	6,960	20,000		Total Transfers Out	20,000	20,000	20,000
7,230,706	8,256,464	14,144,000		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 2021-2022

060 - TECHNOLOGY FEES

Actual 2018-19	Actual 2019-20	Budget 2020-21		Account Description	Proposed Amount	Approved Amount	Adopted Amount
328,352	342,078	349,586	4580	Technology Fees	349,586	349,586	349,586
328,352	342,078	349,586		Total Tuition & Fees	349,586	349,586	349,586
19,061	34,619	0	4600	Interest, Investment	0	0	0
19,061	34,619	0		Total Interest Income	0	0	0
171,150	268,798	97,304	5999	Carry Forward	267,612	267,612	267,612
171,150	268,798	97,304		Total Carry Forward	267,612	267,612	267,612
518,563	645,495	446,890		Total Resources	617,198	617,198	617,198

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

2008 - Technology

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
41,306	60,511	60,000	6900	Student Wages	60,000	60,000	60,000
3,089	4,629	4,590	1	FICA	4,590	4,590	4,590
52	62	30	2	Worker's Compensation	30	30	30
251	208	600	3	Unemployment	600	600	600
652	12,466	0	4	PERS	0	0	0
45,350	77,876	65,220		Total Personnel Services	65,220	65,220	65,220
3,250	209	15,000	7050	Supplies	440	440	440
18,414	26,546	29,890	7400	Contracted Services	204,367	204,367	204,367
56	0	0	7925	Tools & Equipment < \$5,000	100	100	100
9,405	15,675	16,000	7930	Computer Lines	16,000	16,000	16,000
31,126	42,431	60,890		Total Materials & Services	220,907	220,907	220,907
162,195	261,103	297,180	8000	Equipment	327,471	327,471	327,471
11,094	2,471	20,000	8040	Software	0	0	0
173,289	263,574	317,180		Total Capital Outlay	327,471	327,471	327,471
249,764	383,881	443,290		Total Expenditures and Fund Balance	613,598	613,598	613,598

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 2021-2022

2009 - Technology - Lake County

Actual 2018-19	Actual 2019-20	Budget 2020-21	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
0	3,444	3,000	8000	Equipment - LV	3,000	3,000	3,000
0	3,444	3,000		Total Capital Outlay	3,000	3,000	3,000
0	3,444	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.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

065 - STUDENT COURSE FEES

Actual 2018-19	Actual 2019-20	Budget 2020-21		Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	6,341	4544	Course Fees - HIM	4,000	4,000	4,000
960	1,220	2,500	4546	Course Fees - Health & P.E.	2,500	2,500	2,500
6,020	12,855	35,000	4547	Course Fees - Computer Eng. Tech.	35,000	10,000	10,000
800	610	1,000	4548	Course Fees - Agriculture	1,000	1,000	1,000
5,450	1,900	5,000	4549	Course Fees - Advanced Mfg. Eng.	5,000	5,000	5,000
2,120	1,715	10,000	4550	Course Fees - Business	10,000	10,000	10,000
12,587	19,233	25,000	4551	Course Fees - Emergency Response Op.	25,000	25,000	25,000
62,527	51,255	70,000	4552	Course Fees - Nursing	70,000	70,000	70,000
3,925	13,775	30,000	4553	Course Fees - Auto	30,000	30,000	30,000
54,095	31,660	120,000	4554	Course Fees - Gen. Ed. Science	100,000	80,000	80,000
12,070	9,400	10,000	4555	Course Fees - Culinary Arts Ed.	0	0	0
750	400	2,500	4556	Course Fees - Art	2,500	2,500	2,500
16,225	7,575	40,000	4557	Course Fees - Diesel	40,000	40,000	40,000
37,225	-375	0	4558	Course Fees - CDL	0	0	0
13,665	13,615	28,000	4559	Course Fees - Welding	28,000	28,000	28,000
843,356	775,881	2,000,000	4568	Course Fees - Aviation	2,000,000	2,000,000	2,000,000
0	0	2,500	4569	Course Fees - Gen. Ed. Computer Skills	2,500	2,500	2,500
1,071,775	940,719	2,387,841		Total Tuition & Fees	2,355,500	2,310,500	2,310,500
5,245	12,181	0	4600	Interest, Investment	0	0	0
5,245	12,181	0		Total Interest Income	0	0	0
117,673	205,406	146,996	5999	Carry Forward	257,000	257,000	257,000
117,673	205,406	146,996		Total Carry Forward	257,000	257,000	257,000
1,194,693	1,158,306	2,534,837		Total Resources	2,612,500	2,567,500	2,567,500

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

1108 - Course Fees - Business Management

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2,252	3,556	7,000	7050	Supplies	7,000	7,000	7,000
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
2,252	3,556	10,000		Total Materials & Services	10,000	10,000	10,000
2,252	3,556	10,000		Total Expenditures and Fund Balance	10,000	10,000	10,000

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 2021-2022

1110 - Course Fees - Gen. Ed. Science

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
15,137	25,181	60,000	7050	Supplies	50,000	70,000	70,000
0	150	0	7400	Contracted Services	0	0	0
7,701	24,676	30,000	7925	Tools & Equipment < \$5,000	30,000	50,000	50,000
22,838	50,008	90,000		Total Materials & Services	80,000	80,000	80,000
0	0	72,334	8000	Equipment	20,000	40,000	40,000
0	0	72,334		Total Capital Outlay	20,000	20,000	20,000
22,838	50,008	162,334		Total Expenditures and Fund Balance	100,000	100,000	100,000

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 2021-2022

1111 - Course Fees - Agriculture

Actual 2018-19	Actual 2019-20	Budget 2020-21	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	0	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 2021-2022****1114 - Course Fees - Art**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
730	95	3,859	7050	Supplies	3,859	3,859	3,859
0	50	0	7400	Contracted Services	0	0	0
730	145	3,859		Total Materials & Services	3,859	3,859	3,859
730	145	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 2021-2022

1310 - Course Fees - Emergency Response Op.

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
274	0	0	7031	Books for Resale	0	0	0
3,392	5,264	10,000	7050	Supplies	10,000	10,000	10,000
2,740	3,959	0	7400	Contracted Services	0	0	0
0	4,821	15,000	7925	Tools & Equipment < \$5,000	15,000	15,000	15,000
6,407	14,044	25,000		Total Materials & Services	25,000	25,000	25,000
6,407	14,044	25,000		Total Expenditures and Fund Balance	25,000	25,000	25,000

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 2021-2022****1311 - Course Fees - Nursing**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
12,793	12,899	0	7031	Books for Resale	0	0	0
14,206	18,701	18,427	7050	Supplies	18,427	18,427	18,427
17,327	3,225	39,100	7400	Contracted Services	39,100	39,100	39,100
1,659	2,808	5,000	7925	Tools & Equipment < \$5,000	15,000	15,000	15,000
45,984	37,633	62,527		Total Materials & Services	72,527	72,527	72,527
45,984	37,633	62,527		Total Expenditures and Fund Balance	72,527	72,527	72,527

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 2021-2022

1312 - Course Fee Usage - Diesel

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
20,524	3,385	20,000	7050	Supplies	20,000	20,000	20,000
2,947	756	0	7400	Contracted Services	0	0	0
247	35	20,000	7925	Tools & Equipment < \$5,000	20,000	20,000	20,000
23,718	4,176	40,000		Total Materials & Services	40,000	40,000	40,000
23,718	4,176	40,000		Total Expenditures and Fund Balance	40,000	40,000	40,000

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 2021-2022****1314 - Course Fee Usage - Auto**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
8,135	6,483	10,000	7050	Supplies	10,000	10,000	10,000
584	2,000	0	7400	Contracted Services	0	0	0
507	376	20,000	7925	Tools & Equipment < \$5,000	20,000	20,000	20,000
9,226	8,859	30,000		Total Materials & Services	30,000	30,000	30,000
9,226	8,859	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 supplies and small equipment directly associated with those courses.

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

1316 - Course Fees - Welding

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
13,157	11,872	10,000	7050	Supplies	10,000	10,000	10,000
0	271	18,000	7925	Tools & Equipment < \$5,000	18,000	18,000	18,000
13,157	12,144	28,000		Total Materials & Services	28,000	28,000	28,000
13,157	12,144	28,000		Total Expenditures and Fund Balance	28,000	28,000	28,000

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 2021-2022

1318 - Course Fees - Aviation

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
764,203	682,364	2,000,000	7400	Contracted Services	2,000,000	2,000,000	2,000,000
0	0	12,000	7575	Liability Insurance	12,000	12,000	12,000
764,203	682,364	2,012,000		Total Materials & Services	2,012,000	2,012,000	2,012,000
75,000	37,500	100,000	9100	To General Fund	100,000	100,000	100,000
75,000	37,500	100,000		Total Transfers Out	100,000	100,000	100,000
839,203	719,864	2,112,000		Total Expenditures and Fund Balance	2,112,000	2,112,000	2,112,000

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 2021-2022****1319 - Course Fees - Gen. Ed. Computer Skills**

Actual 2018-19	Actual 2019-20	Budget 2020-21	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 2021-2022****1322 - Course Fees - Advanced Mfg. Engineering**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,332	250	0	7050	Supplies	0	0	0
0	6,845	5,000	7360	Subscriptions	5,000	5,000	5,000
1,332	7,095	5,000		Total Materials & Services	5,000	5,000	5,000
1,332	7,095	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 2021-2022****1323 - Course Fees - Comp. Eng. Tech.**

<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>	<u>Acct#</u>	<u>Account Description</u>	<u>Proposed</u> <u>Amount</u>	<u>Approved</u> <u>Amount</u>	<u>Adopted</u> <u>Amount</u>
0	3,265	35,000	7050	Supplies	35,000	35,000	35,000
0	3,265	35,000		Total Materials & Services	35,000	35,000	35,000
0	3,265	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 2021-2022****1324 - Course Fees - Health and PE**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	5,824	2,200	7050	Supplies	3,859	3,859	3,859
0	0	300	7060	Books	300	300	300
0	5,824	2,500		Total Materials & Services	4,159	4,159	4,159
0	5,824	2,500		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 2021-2022****1325 - Course Fees - Digital Media and Design**

Actual 2018-19	Actual 2019-20	Budget 2020-21	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 2021-2022****1328 - Course Fees - HIM**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	7050	Supplies	4,000	4,000	4,000
0	0	0		Total Materials & Services	4,000	4,000	4,000
0	0	0		Total Expenditures and Fund Balance	4,000	4,000	4,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

070 - SPECIAL PROJECTS BUDGET AUTHORITY

Actual 2018-19	Actual 2019-20	Budget 2020-21		Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	30,133	78,000	4000	Federal Grants	78,000	78,000	78,000
1,288	0	0	4075	Administrative Cost Allowance	0	0	0
1,288	30,133	78,000		Total Federal Sources	78,000	78,000	78,000
100,931	81,067	394,819	4110	Grants and Contracts	120,000	120,000	120,000
100,931	81,067	394,819		Total State Sources	120,000	120,000	120,000
37,914	39,807	76,347	4210	Grants and Contracts	76,347	76,347	76,347
37,914	39,807	76,347		Total Local Sources	76,347	76,347	76,347
140,134	151,008	549,166		Total Resources	274,347	274,347	274,347

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

1510 - HS Nursing Grant

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
21,955	20,480	0	6100	Full Time Faculty	0	0	0
0	0	20,000	6120	Adjunct Faculty - Credit	20,000	20,000	20,000
0	0	19,454	6130	Full Time - 9 Month Faculty	20,500	20,500	20,500
8	1,534	3,018	1	FICA	3,098	3,098	3,098
318	4	8	2	Worker's Compensation	8	8	8
1,361	60	395	3	Unemployment	405	405	405
22	5,588	9,157	4	PERS	9,443	9,443	9,443
5,010	46	43	5	Life Insurance	43	43	43
52	78	15	6	Accident/Disability Insurance	15	15	15
5,562	5,085	4,663	7	Health Insurance	5,263	5,263	5,263
34,289	32,876	56,754		Total Personnel Services	58,776	58,776	58,776
0	1,812	0	7050	Supplies	0	0	0
1,060	5,119	0	7400	Contracted Services	0	0	0
1,060	6,931	0		Total Materials & Services	0	0	0
35,349	39,807	56,754		Total Expenditures	58,776	58,776	58,776

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 "Supports Student Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

2505 - Special Projects

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,900	2,450	103,312	6800	Part Time Support Staff	103,312	103,312	103,312
145	184	7,903	1	FICA	7,903	7,903	7,903
19	1	52	2	Worker's Compensation	52	52	52
8	7	1,033	3	Unemployment	1,033	1,033	1,033
394	670	0	4	PERS	0	0	0
2,466	3,311	112,300		Total Personnel Services	112,300	112,300	112,300
4,826	0	0	7031	Books for Resale	0	0	0
5,929	1,161	0	7050	Supplies	0	0	0
468	0	0	7060	Books	0	0	0
878	0	0	7150	Marketing	0	0	0
3,090	0	0	7240	Travel	0	0	0
1,376	0	0	7250	Training & Continuing Education	0	0	0
1,031	0	0	7645	Other Fees & Services	0	0	0
306	0	0	7920	Equipment Lease / Rental	0	0	0
5,232	0	0	7925	Tools & Equipment < \$5,000	0	0	0
23,135	1,161	0		Total Materials & Services	0	0	0
0	611	9,500	9110	Indirect Cost Expense	9,500	9,500	9,500
0	611	9,500		Total Transfers Out	9,500	9,500	9,500
25,602	5,084	121,800		Total Expenditures	121,800	121,800	121,800

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 2021-2022

2511 - Early Learning Professional Dev. Grant

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
15,953	9,045	8,030	6120	Adjunct Faculty - Credit	8,030	8,030	8,030
1,197	680	614	1	FICA	614	614	614
6	4	30	2	Worker's Compensation	30	30	30
97	27	80	3	Unemployment	80	80	80
0	106	1,539	4	PERS	1,539	1,539	1,539
4,423	2,105	0	7	Health Insurance	0	0	0
21,676	11,966	10,293		Total Personnel Services	10,293	10,293	10,293
2,162	267	0	7031	Books for Resale	0	0	0
0	2,782	0	7060	Books	0	0	0
291	211	300	7240	Travel	300	300	300
6,102	13,299	1,700	7755	Student Tuition Waivers	1,700	1,700	1,700
8,556	16,558	2,000		Total Materials & Services	2,000	2,000	2,000
907	287	500	9110	Indirect Cost Expense	500	500	500
907	287	500		Total Transfers Out	500	500	500
31,139	28,810	12,793		Total Expenditures	12,793	12,793	12,793

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 2021-2022****2517 - VA Admin.**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,288	0	5,000	7050	Supplies	5,000	5,000	5,000
1,288	0	5,000		Total Materials & Services	5,000	5,000	5,000
1,288	0	5,000		Total Expenditures	5,000	5,000	5,000

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 2021-2022

2520 - Perkins Pass-Through

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
283	186	0	7240	Travel	0	0	0
1,619	5,950	8,000	7250	Training & Continuing Education	4,000	4,000	4,000
0	0	10,000	7925	Tools & Equipment < \$5,000	6,000	6,000	6,000
1,902	6,136	18,000		Total Materials & Services	10,000	10,000	10,000
0	0	60,000	8000	Equipment	45,000	45,000	45,000
0	0	60,000		Total Capital Outlay	45,000	45,000	45,000
1,902	6,136	78,000		Total Expenditures	55,000	55,000	55,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

2523 - Title II Professional Development Grant

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	347	0	6800	Part Time Support Staff	0	0	0
0	165	0	6900	Student Wages	0	0	0
0	35	0	1	FICA	0	0	0
0	0	0	2	Worker's Compensation	0	0	0
0	1	0	3	Unemployment	0	0	0
0	86	0	4	PERS	0	0	0
0	634	0		Total Personnel Services	0	0	0
0	0	0	7050	Supplies	8,000	8,000	8,000
0	1,327	0	7240	Travel	0	0	0
0	5,062	75	7250	Training & Continuing Education	0	0	0
0	6,389	75		Total Materials & Services	8,000	8,000	8,000
0	7,023	75		Total Expenditures	8,000	8,000	8,000

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2021-2022****2527 - Title II - Adult Literacy**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	7050	Supplies	12,978	12,978	12,978
0	0	0		Total Materials & Services	12,978	12,978	12,978
0	0	0		Total Expenditures	12,978	12,978	12,978

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

080 - Pathways

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
33,397	37,045	25,997	4110	Grants and Contracts	53,769	53,769	53,769
33,397	37,045	25,997		Total State Sources	53,769	53,769	53,769
33,397	37,045	25,997		Total Resources	53,769	53,769	53,769

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

3503 - Pathways

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
8,906	2,733	9	6600	Administrative Salaries	5,719	5,719	5,719
7,361	15,303	11,100	6800	Part Time Support Staff	11,100	11,100	11,100
1,251	1,382	850	1	FICA	1,287	1,287	1,287
8	9	24	2	Worker's Compensation	24	24	24
99	70	111	3	Unemployment	168	168	168
2,026	4,304	3,040	4	PERS	4,603	4,603	4,603
23	5	23	5	Life Insurance	23	23	23
7	2	8	6	Accident/Disability Insurance	8	8	8
3,444	4,076	1,412	7	Health Insurance	2,012	2,012	2,012
23,124	27,883	16,577		Total Personnel Services	24,944	24,944	24,944
1,903	0	675	7050	Supplies	675	675	675
2,000	0	1,500	7150	Marketing	1,500	1,500	1,500
3,572	591	1,277	7240	Travel	1,000	1,000	1,000
1,208	264	0	7250	Training & Continuing Education	0	0	0
0	1,063	0	7300	Student Support	3,000	3,000	3,000
0	1,685	4,585	7755	Student Tuition Waivers - Credit	20,960	20,960	20,960
8,683	3,603	8,037		Total Materials & Services	27,135	27,135	27,135
1,590	1,874	1,383	9110	Indirect Cost Expense	1,690	1,690	1,690
1,590	1,874	1,383		Total Transfers Out	1,690	1,690	1,690
33,397	33,360	25,997		Total Expenditures	53,769	53,769	53,769

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 2021-2022****081 - DHS SNAP 50/50**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
118,281	111,786	173,595	4110	Grants & Contracts	164,979	164,979	164,979
118,281	111,786	173,595		Total State Sources	164,979	164,979	164,979
118,281	111,786	173,595		Total Resources	164,979	164,979	164,979

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

3508 - DHS SNAP 50/50

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
41,096	12,215	52,003	6700	Full Time Support Staff	43,611	43,611	43,611
3,124	3,236	3,978	1	FICA	3,336	3,336	3,336
23	22	30	2	Worker's Compensation	30	30	30
250	147	520	3	Unemployment	436	436	436
9,378	11,470	14,233	4	PERS	11,936	11,936	11,936
106	103	126	5	Life Insurance	126	126	126
193	193	54	6	Accident/Disability Insurance	54	54	54
16,100	10,341	17,400	7	Health Insurance	18,000	18,000	18,000
70,270	37,728	88,344		Total Personnel Services	77,529	77,529	77,529
122	140	200	7050	Supplies	200	200	200
104	52	0	7100	Printing	250	250	250
1,134	1,765	3,000	7240	Travel	2,500	2,500	2,500
0	0	1,000	7250	Training & Continuing Education	1,000	1,000	1,000
3,886	4,385	0	7300	Student Support	0	0	0
15,619	16,172	40,250	7755	Student Tuition Waivers	32,000	32,000	32,000
0	18,512	0	7756	Student Tuition Waivers - Non-Credit	9,000	9,000	9,000
748	1,304	0	7758	Student Tuition Waivers - GED/Other	1,500	1,500	1,500
21,612	42,331	44,450		Total Materials & Services	46,450	46,450	46,450
26,399	31,639	40,801	9110	Indirect Cost Expense	41,000	41,000	41,000
26,399	31,639	40,801		Total Transfers Out	41,000	41,000	41,000
118,281	111,698	173,595		Total Expenditures and Fund Balance	164,979	164,979	164,979

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 2021-2022

085 - TRIO Grant

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
258,193	249,517	220,000	4000	Federal Grants	257,322	257,322	257,322
258,193	249,517	220,000		Total Federal Sources	257,322	257,322	257,322
0	18,879	47,050	5000	Transfers In - General Fund	25,000	25,000	25,000
0	18,879	47,050		Total Transfers In	25,000	25,000	25,000
258,193	268,396	267,050		Total Resources	282,322	282,322	282,322

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

3502 - TRIO Grant

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
56,796	57,932	58,500	6600	Administrative Salaries	91,800	91,800	91,800
77,658	79,684	80,472	6700	Full Time Support Staff	35,348	35,348	35,348
20,796	15,960	14,830	6800	Part Time Support Staff	0	0	0
0	0	0	6900	Student Wages	11,600	11,600	11,600
11,939	12,001	11,766	1	FICA	10,614	10,614	10,614
83	67	100	2	Worker's Compensation	100	100	100
955	549	1,538	3	Unemployment	1,387	1,387	1,387
26,929	36,895	38,036	4	PERS	34,801	34,801	34,801
349	351	236	5	Life Insurance	236	236	236
620	637	116	6	Accident/Disability Insurance	116	116	116
32,154	34,414	37,290	7	Health Insurance	54,000	54,000	54,000
228,278	238,491	242,883		Total Personnel Services	240,002	240,002	240,002
1,146	1,374	1,100	7050	Supplies	12,500	12,500	12,500
482	0	0	7060	Books	0	0	0
0	672	0	7240	Travel	0	0	0
277	0	2,400	7241	Student Travel	1,400	1,400	1,400
7,368	3,095	3,000	7250	Training & Continuing Education	8,200	8,200	8,200
407	1,212	1,000	7310	Summer Bridge Program	0	0	0
200	3,850	250	7350	Dues / Memberships	0	0	0
1,119	399	750	7400	Contracted Services	1,000	1,000	1,000
0	1,212	0	7925	Tools & Equipment < \$5,000	0	0	0
11,000	11,813	8,500		Total Materials & Services	23,100	23,100	23,100
18,916	18,092	15,667	9110	Indirect Cost Expense	19,220	19,220	19,220
18,916	18,092	15,667		Total Transfers Out	19,220	19,220	19,220
258,193	268,396	267,050		Total Expenditures	282,322	282,322	282,322

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 2021-2022

095 - SMALL BUSINESS DEVELOPMENT CENTER

Actual 2018-19	Actual 2019-20	Budget 2020-21		Account Description	Proposed Amount	Approved Amount	Adopted Amount
49,000	33,000	47,100	4000	Federal Grants	58,000	58,000	58,000
49,000	33,000	47,100		Total Federal Sources	58,000	58,000	58,000
91,214	83,095	85,905	4110	Grants and Contracts	64,277	64,277	64,277
91,214	83,095	85,905		Total State Sources	64,277	64,277	64,277
13,046	37,615	43,165	4233	SBDC Program Income	25,000	25,000	25,000
31,745	22,062	150,000	4280	Contribution from KCC Foundation	150,000	150,000	150,000
44,791	59,677	193,165		Total Local Sources	175,000	175,000	175,000
102,443	107,023	86,680	5000	Transfers In - General Fund	107,219	107,219	107,219
102,443	107,023	86,680		Total Transfers In	107,219	107,219	107,219
43,230	56,210	55,811	5999	Carry Forward	55,000	55,000	55,000
43,230	56,210	55,811		Total Carry Forward	55,000	55,000	55,000
330,678	339,005	468,661		Total Resources	459,496	459,496	459,496

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

1307 - Small Business Dev. Ctr. - Match

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
24,718	14,773	15,834	6600	Administrative Salaries	10,031	10,031	10,031
0	5,544	0	6700	Full Time Support Staff	0	0	0
0	4,882	19,963	6800	Part Time Support Staff	13,963	13,963	13,963
1,706	1,796	2,770	1	FICA	1,836	1,836	1,836
8	8	11	2	Worker's Compensation	11	11	11
134	70	238	3	Unemployment	240	240	240
5,642	6,899	3,692	4	PERS	2,745	2,745	2,745
62	49	101	5	Life Insurance	101	101	101
112	94	29	6	Accident/Disability Insurance	29	29	29
6,326	6,612	9,368	7	Health Insurance	9,968	9,968	9,968
38,708	40,726	52,006		Total Personnel Services	38,923	38,923	38,923
50	0	0	7100	Printing	0	0	0
205	0	0	7350	Dues/Memberships	0	0	0
100	0	0	7360	Subscriptions	0	0	0
937	0	0	7790	Telephone	0	0	0
1,292	0	0		Total Materials & Services	0	0	0
40,000	40,726	52,006		Total Expenditures and Fund Balance	38,923	38,923	38,923

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 2021-2022

1320 - Small Business Dev. Ctr. - Programs

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	14,119	6800	Part Time Support Staff	8,619	8,619	8,619
0	0	1,133	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	1,000	4	PERS	0	0	0
0	0	16,354		Total Personnel Services	9,380	9,380	9,380
0	618	500	7050	Supplies	500	500	500
0	3,234	2,400	7051	Supplies for Students	2,400	2,400	2,400
0	0	200	7060	Books	200	200	200
0	76	600	7100	Printing	600	600	600
0	0	50	7115	Postage	50	50	50
0	327	3,000	7240	Travel	3,000	3,000	3,000
0	211	0	7244	Non-Employee Travel	0	0	0
0	1,782	0	7250	Training & Continuing Education	0	0	0
0	209	0	7350	Dues / Memberships	0	0	0
0	350	0	7360	Subscriptions	0	0	0
0	6,854	28,000	7400	Contracted Services	28,000	28,000	28,000
68	314	140	7630	Bank Charges	140	140	140
0	0	400	7790	Telephone	400	400	400
0	2,088	5,634	7800	Office Rental	5,634	5,634	5,634
68	16,064	40,924		Total Materials & Services	40,924	40,924	40,924
68	16,064	57,278		Total Expenditures and Fund Balance	50,304	50,304	50,304

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 2021-2022

1327 - Small Business Dev. Center - Over-Match

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
7,384	6,928	10,000	6600	Administrative Salaries	0	0	0
0	12,811	0	6700	Full Time Support Staff	0	0	0
8,210	11,448	16,784	6800	Part Time Support Staff	16,784	16,784	16,784
1,127	2,330	2,077	1	FICA	1,284	1,284	1,284
7	16	15	2	Worker's Compensation	15	15	15
88	111	168	3	Unemployment	168	168	168
2,276	7,376	2,000	4	PERS	0	0	0
18	43	0	5	Life Insurance	0	0	0
34	132	0	6	Accident/Disability Insurance	0	0	0
4,486	7,389	0	7	Health Insurance	0	0	0
23,631	48,585	31,044		Total Personnel Services	18,251	18,251	18,251
308	233	466	7050	Supplies	466	466	466
579	0	0	7051	Supplies for Students	0	0	0
135	66	200	7060	Books	200	200	200
834	0	300	7100	Printing	300	300	300
37	76	50	7115	Postage	50	50	50
5,490	2,959	4,060	7150	Marketing	4,060	4,060	4,060
4,234	1,892	1,300	7240	Travel	1,300	1,300	1,300
0	105	1,206	7244	Non-Employee Travel	1,206	1,206	1,206
100	4,009	4,400	7250	Training & Continuing Education	4,400	4,400	4,400
0	505	860	7350	Dues / Memberships	860	860	860
1,598	241	172	7360	Subscriptions	172	172	172
20,627	698	3,200	7400	Contracted Services	3,200	3,200	3,200
15	0	0	7630	Bank Charges	0	0	0
1,373	2,257	2,000	7790	Telephone	2,000	2,000	2,000
3,380	4,673	1,127	7800	Office Rental - Exempt	1,127	1,127	1,127
101	0	0	7940	Furniture < \$5,000	0	0	0
38,812	17,712	19,340		Total Materials & Services	19,340	19,340	19,340
62,443	66,297	50,384		Total Expenditures and Fund Balance	37,591	37,591	37,591

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

1505 - Small Business Dev. Ctr. - Federal

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
25,384	20,539	45,893	6600	Administrative Salaries	46,811	46,811	46,811
4,413	0	0	6800	Part Time Support Staff	0	0	0
2,074	1,399	3,511	1	FICA	3,581	3,581	3,581
12	7	8	2	Worker's Compensation	8	8	8
172	75	459	3	Unemployment	468	468	468
9,222	5,613	12,561	4	PERS	12,812	12,812	12,812
68	50	64	5	Life Insurance	64	64	64
129	53	19	6	Accident/Disability Insurance	19	19	19
7,527	5,265	6,264	7	Health Insurance	6,864	6,864	6,864
49,000	33,000	68,778		Total Personnel Services	70,627	70,627	70,627
49,000	33,000	68,778		Total Expenditures and Fund Balance	70,627	70,627	70,627

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 2021-2022

1506 - Small Business Dev. Ctr. - State

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	14,237	0	6600	Administrative Salaries	0	0	0
52,871	36,220	54,234	6800	Part Time Support Staff	82,250	82,250	82,250
3,932	3,620	4,149	1	FICA	6,292	6,292	6,292
24	19	0	2	Worker's Compensation	0	0	0
316	162	542	3	Unemployment	823	823	823
8,363	13,812	0	4	PERS	0	0	0
0	35	0	5	Life Insurance	0	0	0
0	65	0	6	Accident/Disability Insurance	0	0	0
15,428	14,926	17,400	7	Health Insurance	8,700	8,700	8,700
80,934	83,095	76,325		Total Personnel Services	98,065	98,065	98,065
86	0	26,235	7050	Supplies	0	0	0
12	0	0	7060	Books	0	0	0
16	0	0	7115	Postage	0	0	0
2,394	0	3,000	7240	Travel	0	0	0
103	0	1,000	7244	Non-Employee Travel	0	0	0
2,234	0	0	7250	Training & Continuing Education	0	0	0
350	0	1,000	7350	Dues / Memberships	0	0	0
49	0	1,000	7360	Subscriptions	0	0	0
1,575	0	0	7400	Contracted Services	0	0	0
3,380	0	0	7800	Office Rental	0	0	0
81	0	0	7925	Tools & Equipment < \$5,000	0	0	0
10,280	0	32,235		Total Materials & Services	0	0	0
91,214	83,095	108,560		Total Expenditures and Fund Balance	98,065	98,065	98,065

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

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2518 - SBDC - Foundation

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
3,151	536	0	6600	Administrative Salaries	0	0	0
0	2,389	0	6700	Full Time Support Staff	0	0	0
18,743	1,790	85,809	6800	Part Time Support Staff	62,809	62,809	62,809
1,650	356	6,805	1	FICA	4,805	4,805	4,805
12	3	0	2	Worker's Compensation	0	0	0
130	17	628	3	Unemployment	628	628	628
717	1,081	4,000	4	PERS	0	0	0
8	6	0	5	Life Insurance	0	0	0
3	4	0	6	Accident/Disability Insurance	0	0	0
3,153	1,124	0	7	Health Insurance	0	0	0
27,566	7,306	97,242		Total Personnel Services	68,242	68,242	68,242
27,566	7,306	97,242		Total Expenditures and Fund Balance	68,242	68,242	68,242

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 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

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2522 - SBDC - Foundation - Ford Foundation

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2,678	6,267	9,834	6600	Administrative Salaries	10,031	10,031	10,031
0	3,201	900	6800	Part Time Support Staff	900	900	900
184	663	821	1	FICA	836	836	836
1	3	106	2	Worker's Compensation	106	106	106
14	30	107	3	Unemployment	109	109	109
609	2,319	2,692	4	PERS	2,745	2,745	2,745
7	15	13	5	Life Insurance	13	13	13
2	5	6	6	Accident/Disability Insurance	6	6	6
683	2,252	1,768	7	Health Insurance	2,368	2,368	2,368
4,179	14,756	16,247		Total Personnel Services	17,114	17,114	17,114
4,179	14,756	16,247		Total Expenditures and Fund Balance	17,114	17,114	17,114

KLAMATH COMMUNITY COLLEGE DISTRICT

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2528 - SBDC - ROI

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	0	6700	Full Time Support Staff	44,553	44,553	44,553
0	0	0	1	FICA	3,408	3,408	3,408
0	0	0	2	Worker's Compensation	11	11	11
0	0	0	3	Unemployment	446	446	446
0	0	0	4	PERS	12,194	12,194	12,194
0	0	0	5	Life Insurance	13	13	13
0	0	0	6	Accident/Disability Insurance	6	6	6
0	0	0	7	Health Insurance	18,000	18,000	18,000
0	0	0		Total Personnel Services	78,631	78,631	78,631
0	0	0		Total Expenditures and Fund Balance	78,631	78,631	78,631

KLAMATH COMMUNITY COLLEGE DISTRICT

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099 - WIOA

Actual 2018-19	Actual 2019-20	Budget 2020-21		Account Description	Proposed Amount	Approved Amount	Adopted Amount
602,402	780,721	796,397	4000	Federal Grants	723,816	723,816	723,816
602,402	780,721	796,397		Total Federal Sources	723,816	723,816	723,816
46,392	71,352	0	4110	Grants and Contracts	0	0	0
46,392	71,352	0		Total State Sources	0	0	0
648,794	852,072	796,397		Total Resources	723,816	723,816	723,816

KLAMATH COMMUNITY COLLEGE DISTRICT

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3510 - WIOA - Adult

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
9,838	3,954	0	6600	Administrative Salaries - LV	0	0	0
17,181	8,824	17,968	6600	Administrative Salaries	23,637	23,637	23,637
40,679	26,207	65,285	6700	Full Time Support Staff	99,160	99,160	99,160
14,265	17,491	0	6700	Full Time Support Staff - LV	0	0	0
854	10,327	0	6800	Part Time Support Staff	22,708	22,708	22,708
0	330	0	6850	Part Time Work Experience	0	0	0
6,172	5,070	7,593	1	FICA	11,131	11,131	11,131
43	28	87	2	Worker's Compensation	97	97	97
489	83	993	3	Unemployment	1,455	1,455	1,455
16,255	11,496	24,974	4	PERS	33,609	33,609	33,609
204	131	215	5	Life Insurance	215	215	215
561	379	108	6	Accident/Disability Insurance	108	108	108
20,094	12,110	34,846	7	Health Insurance	37,646	37,646	37,646
126,635	96,432	152,069		Total Personnel Services	229,767	229,767	229,767
858	1,318	500	7050	Supplies	650	650	650
113	592	0	7050	Supplies - LV	0	0	0
632	1,241	0	7240	Travel - LV	600	600	600
355	651	750	7240	Travel	1,200	1,200	1,200
2,918	471	850	7250	Training & Continuing Education	850	850	850
128	38	0	7250	Training & Continuing Education - LV	0	0	0
0	4,163	0	7251	Participant Training - LV	0	0	0
5,593	8,727	31,221	7251	Participant Training	35,000	35,000	35,000
1,855	0	0	7252	On-the-Job Training	2,500	2,500	2,500
0	5,970	12,850	7252	On-the-Job Training	14,000	14,000	14,000
747	4,414	6,200	7300	Student Support	7,000	7,000	7,000
0	0	0	7301	Student Support - Non-Educational	1,600	1,600	1,600
345	456	600	7400	Contracted Services	600	600	600
620	368	0	7400	Contracted Services - LV	250	250	250
0	6,636	0	7755	Student Tuition Waivers - Credit	6,000	6,000	6,000
848	1,695	0	7756	Student Tuition Waivers - Non-Credit	0	0	0
3,840	18,713	0	7756	Student Tuition Waivers - Non-Credit	6,000	6,000	6,000
35	0	0	7758	Student Tuition Waivers - GED/Other	0	0	0
30	214	0	7758	Student Tuition Waivers - GED/Other	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

3510 - WIOA - Adult

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
495	-495	0	7790	Telephone	0	0	0
171	-171	0	7800	Office Rental - Exempt	0	0	0
372	378	0	7920	Equipment Lease / Rental	0	0	0
18	0	0	7920	Equipment Lease / Rental	0	0	0
938	0	0	7925	Tools & Equipment < \$5,000	0	0	0
22	0	0	7925	Tools & Equipment < \$5,000 - LV	0	0	0
225	210	0	7930	Computer Lines	150	150	150
172	657	0	7930	Computer Lines	700	700	700
367	0	0	7935	Software < \$5,000	0	0	0
-51	0	0	7940	Furniture < \$5,000 - LV	0	0	0
21,645	56,246	52,971		Total Materials & Services	77,100	77,100	77,100
245	0	0	8000	Equipment	0	0	0
94	0	0	8000	Equipment - LV	0	0	0
339	0	0		Total Capital Outlay	0	0	0
16,961	13,547	15,960	9110	Indirect Cost Expense	16,000	16,000	16,000
16,961	13,547	15,960		Total Transfers Out	16,000	16,000	16,000
165,581	166,225	221,000		Total Expenditures and Fund Balance	322,867	322,867	322,867

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 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
10,013	4,123	0	6600	Administrative Salaries - LV	0	0	0
11,318	29,734	16,115	6600	Administrative Salaries	23,637	23,637	23,637
16,273	10,157	0	6700	Full Time Support Staff - LV	0	0	0
36,404	20,724	67,950	6700	Full Time Support Staff	59,618	59,618	59,618
854	4,296	0	6800	Part Time Support Staff	6,828	6,828	6,828
0	330	0	6850	Part Time Work Experience	0	0	0
5,523	5,243	6,955	1	FICA	6,891	6,891	6,891
39	28	87	2	Worker's Compensation	90	90	90
434	231	909	3	Unemployment	901	901	901
14,559	9,274	24,883	4	PERS	22,787	22,787	22,787
182	149	215	5	Life Insurance	190	190	190
99	147	108	6	Accident/Disability Insurance	95	95	95
18,470	13,174	34,846	7	Health Insurance	32,706	32,706	32,706
114,169	97,610	152,069		Total Personnel Services	153,743	153,743	153,743
42	67	0	7050	Supplies - LV	0	0	0
655	949	500	7050	Supplies	650	650	650
214	736	800	7240	Travel	1,000	1,000	1,000
916	220	0	7240	Travel - LV	500	500	500
128	0	0	7250	Training & Continuing Education - LV	0	0	0
1,885	709	750	7250	Training & Continuing Education	0	0	0
30,259	16,794	27,514	7251	Participant Training	35,000	35,000	35,000
8,550	-5	0	7251	Participant Training - LV	0	0	0
0	2,114	11,600	7252	On-the-Job Training	14,000	14,000	14,000
443	5,529	1,500	7300	Student Support	3,500	3,500	3,500
0	0	0	7301	Student Support - Non-Educational	1,600	1,600	1,600
345	927	600	7400	Contracted Services	600	600	600
620	347	0	7400	Contracted Services - LV	0	0	0
12,487	0	0	7755	Student Tuition Waivers - Credit	6,000	6,000	6,000
5,580	11,370	5,574	7756	Student Tuition Waivers - Non-Credit	6,000	6,000	6,000
0	1,745	0	7756	Student Tuition Waivers - Non-Credit	0	0	0
140	190	5,573	7758	Student Tuition Waivers - GED/Other	0	0	0
495	-495	0	7790	Telephone	0	0	0
171	-171	0	7800	Office Rental - Exempt	0	0	0
372	315	0	7920	Equipment Lease / Rental	0	0	0
18	0	0	7920	Equipment Lease / Rental	0	0	0
22	0	0	7925	Tools & Equipment < \$5,000 - LV	0	0	0
938	-510	600	7925	Tools & Equipment < \$5,000	600	600	600
225	409	0	7930	Computer Lines	0	0	0
172	657	0	7930	Computer Lines	0	0	0
367	0	0	7935	Software < \$5,000	0	0	0
-51	0	0	7940	Furniture < \$5,000 - LV	0	0	0
64,991	41,896	55,011		Total Materials & Services	69,450	69,450	69,450

KLAMATH COMMUNITY COLLEGE DISTRICT

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3512 - WIOA - Displaced Worker

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
94	0	0	8000	Equipment - LV	0	0	0
245	0	0	8000	Equipment	0	0	0
339	0	0		Total Capital Outlay	0	0	0
20,538	14,582	16,120	9110	Indirect Cost Expense	16,200	16,200	16,200
20,538	14,582	16,120		Total Transfers Out	16,200	16,200	16,200
200,037	154,088	223,200		Total Expenditures and Fund Balance	239,393	239,393	239,393

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

Fiscal Year 2021-2022

3513 - WIOA - Youth

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
10,527	6,821	0	6600	Administrative Salaries - LV	0	0	0
11,940	4,024	37,728	6600	Administrative Salaries	228	228	228
2,551	13,625	19,465	6700	Full Time Support Staff - LV	27,403	27,403	27,403
50,290	33,649	0	6700	Full Time Support Staff	0	0	0
10,520	8,456	0	6800	Part Time Support Staff	40,317	40,317	40,317
0	1,584	0	6850	Part Time Work Experience	0	0	0
39,409	27,715	50,000	6850	Part Time Work Experience	0	0	0
9,229	7,153	1,490	1	FICA	5,198	5,198	5,198
89	62	19	2	Worker's Compensation	29	29	29
725	353	195	3	Unemployment	679	679	679
11,812	10,190	17,239	4	PERS	7,562	7,562	7,562
190	159	72	5	Life Insurance	72	72	72
242	174	35	6	Accident/Disability Insurance	35	35	35
22,375	19,460	11,114	7	Health Insurance	10,223	10,223	10,223
169,900	133,424	137,357		Total Personnel Services	91,747	91,747	91,747
0	96	0	7050	Supplies - LV	0	0	0
785	551	800	7050	Supplies	600	600	600
368	1,313	0	7240	Travel - LV	0	0	0
3,094	1,959	4,000	7240	Travel	1,600	1,600	1,600
128	0	0	7250	Training & Continuing Education - LV	0	0	0
512	338	400	7250	Training & Continuing Education	400	400	400
0	0	7,850	7251	Participant Training	12,000	12,000	12,000
8,439	3,179	10,000	7300	Student Support	5,000	5,000	5,000
23,383	5,022	0	7400	Contracted Services - LV	0	0	0
300	529	0	7400	Contracted Services	0	0	0
0	0	0	7647	Student Incentive	2,500	2,500	2,500
0	0	16,053	7755	Student Tuition Waivers - Credit	0	0	0
0	2,990	16,053	7756	Student Tuition Waivers - Non-Credit	0	0	0
1,545	1,295	2,000	7758	Student Tuition Waivers - GED/Other	1,000	1,000	1,000
495	989	1,000	7790	Telephone	1,000	1,000	1,000
3,771	4,742	5,124	7800	Office Rental - Exempt	5,124	5,124	5,124
372	200	880	7920	Equipment Lease / Rental	800	800	800
44	105	0	7925	Tools & Equipment < \$5,000	0	0	0
60	193	0	7930	Computer Lines	0	0	0
90	210	0	7930	Computer Lines	0	0	0
367	0	0	7935	Software < \$5,000	0	0	0
0	91	0	7940	Furniture < \$5,000 - LV	0	0	0
43,752	23,803	64,160		Total Materials & Services	30,024	30,024	30,024

KLAMATH COMMUNITY COLLEGE DISTRICT

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3513 - WIOA - Youth

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
264	0	0	8000	Equipment - Exempt	0	0	0
264	0	0		Total Capital Outlay	0	0	0
22,868	13,071	23,290	9110	Indirect Cost Expense	17,341	17,341	17,341
0	1,038	0	9110	Indirect Cost Expense - LV	0	0	0
22,868	14,109	23,290		Total Transfers Out	17,341	17,341	17,341
236,784	171,337	224,807		Total Expenditures and Fund Balance	139,112	139,112	139,112

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".

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3518 - WIOA - TANF Youth

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	153	0	6600	Administrative Salaries	0	0	0
0	8,252	4,269	6700	Full Time Support Staff	4,355	4,355	4,355
0	0	20,149	6800	Part Time Support Staff	6,828	6,828	6,828
0	10,016	24,494	6850	Part Time Work Experience	0	0	0
0	1,397	327	1	FICA	855	855	855
0	15	15	2	Worker's Compensation	25	25	25
0	102	43	3	Unemployment	112	112	112
0	2,130	1,169	4	PERS	1,192	1,192	1,192
0	23	50	5	Life Insurance	50	50	50
0	36	27	6	Accident/Disability Insurance	27	27	27
0	1,401	8,700	7	Health Insurance	9,000	9,000	9,000
0	23,524	59,243		Total Personnel Services	22,444	22,444	22,444
0	600	2,822	7300	Student Support - Exempt	0	0	0
0	600	2,822		Total Materials & Services	0	0	0
0	4,705	7,262	9110	Indirect Cost Expense	0	0	0
0	4,705	7,262		Total Transfers Out	0	0	0
0	28,829	69,327		Total Expenditures and Fund Balance	22,444	22,444	22,444

KLAMATH COMMUNITY COLLEGE DISTRICT

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101 - TRIO Upward Bound

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description		Proposed Amount	Approved Amount	Adopted Amount
260,886	252,494	269,481	4000	Federal Grants	348,925	348,925	348,925
260,886	252,494	269,481		Total Federal Sources	348,925	348,925	348,925
0	0	75,307	5000	Transfers In - General Fund	50,000	50,000	50,000
0	0	75,307		Total Transfers In	50,000	50,000	50,000
260,886	252,494	344,788		Total Resources	398,925	398,925	398,925

KLAMATH COMMUNITY COLLEGE DISTRICT

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3511 - Trio Upward Bound

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
87,298	52,440	81,814	6600	Administrative Salaries	92,845	92,845	92,845
0	26,030	0	6700	Full Time Support Staff	0	0	0
44,922	9,523	38,310	6800	Part Time Support Staff	10,576	10,576	10,576
63	1,760	0	6900	Student Wages	0	0	0
10,139	6,883	9,190	1	FICA	7,912	7,912	7,912
75	45	70	2	Worker's Compensation	70	70	70
838	341	1,201	3	Unemployment	1,034	1,034	1,034
22,063	16,345	22,392	4	PERS	25,412	25,412	25,412
201	180	200	5	Life Insurance	200	200	200
285	212	108	6	Accident/Disability Insurance	108	108	108
20,490	22,284	34,800	7	Health Insurance	36,000	36,000	36,000
186,374	136,043	188,085		Total Personnel Services	174,157	174,157	174,157
3,482	940	2,580	7050	Supplies	4,580	4,580	4,580
815	25,550	17,218	7051	Supplies for Students	92,000	92,000	92,000
413	92	502	7060	Books	502	502	502
52	52	0	7100	Printing	0	0	0
0	90	0	7115	Postage	200	200	200
3,965	3,239	8,189	7240	Travel	9,179	9,179	9,179
23,347	37,190	58,263	7241	Student Travel	19,000	19,000	19,000
4,062	5,479	2,450	7250	Training & Continuing Education	1,200	1,200	1,200
13,430	16,318	23,942	7253	Other Training Stipends - Exempt	24,600	24,600	24,600
1,431	820	0	7310	Summer Bridge Program	0	0	0
0	200	3,743	7350	Dues / Memberships	3,743	3,743	3,743
0	0	1,200	7360	Subscriptions	1,200	1,200	1,200
1,855	150	13,620	7400	Contracted Services	28,980	28,980	28,980
2,535	663	714	7925	Tools & Equipment < \$5,000	3,200	3,200	3,200
795	1,590	0	7935	Software < \$5,000	1,590	1,590	1,590
56,182	92,373	132,421		Total Materials & Services	189,974	189,974	189,974
18,330	16,968	24,282	9110	Indirect Cost Expense	34,794	34,794	34,794
18,330	16,968	24,282		Total Transfers Out	34,794	34,794	34,794
260,886	245,384	344,788		Total Expenditures and Fund Balance	398,925	398,925	398,925

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 2021-2022****103 - Veterans Resource Grant**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
45,337	10,830	76,452	4110	Grants and Contracts	70,038	70,038	70,038
45,337	10,830	76,452		Total State Sources	70,038	70,038	70,038
45,337	10,830	76,452		Total Resources	70,038	70,038	70,038

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

3515 - Veteran Resource Grant

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
15,372	5,040	18,100	6900	Student Wages	12,000	12,000	12,000
1,176	386	1,303	1	FICA	918	918	918
14	4	0	2	Worker's Compensation	0	0	0
95	25	197	3	Unemployment	120	120	120
16,656	5,455	19,600		Total Personnel Services	13,038	13,038	13,038
216	210	900	7050	Supplies	1,000	1,000	1,000
10,726	5,166	36,600	7062	Books for Students	40,000	40,000	40,000
14,613	0	14,544	7150	Marketing	9,000	9,000	9,000
0	0	1,308	7240	Travel	0	0	0
1,266	0	2,000	7400	Contracted Services	5,500	5,500	5,500
1,087	0	1,500	7925	Tools & Equipment < \$5,000	1,500	1,500	1,500
774	0	0	7940	Furniture < \$5,000	0	0	0
28,681	5,376	56,852		Total Materials & Services	57,000	57,000	57,000
45,337	10,830	76,452		Total Expenditures and Fund Balance	70,038	70,038	70,038

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 2021-2022****105 - Wellness Fund**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
3,514	45,522	29,951	4110	Grants and Contracts	21,571	21,571	21,571
3,514	45,522	29,951		Total Local Sources	21,571	21,571	21,571
10,000	0	10,000	5000	Transfers In - General Fund	10,000	10,000	10,000
10,000	0	10,000		Total Transfers In	10,000	10,000	10,000
0	9,074	0	5999	Carry Forward	0	0	0
0	9,074	0		Total Carry Forward	0	0	0
13,514	54,596	39,951		Total Resources	31,571	31,571	31,571

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

5054 - Wellness Fund (Internally Funded)

Actual 2018-19	Actual 2019-20	Budget 2020-21	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	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	0	8,722		Total Personnel Services	8,722	8,722	8,722
926	1,909	1,278	7050	Supplies	1,308	1,308	1,308
0	17,616	0	7400	Contracted Services	0	0	0
0	250	0	7920	Equipment Lease / Rental	0	0	0
926	19,774	1,278		Total Materials & Services	1,308	1,308	1,308
926	19,774	10,000		Total Expenditures and Fund Balance	10,030	10,030	10,030

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

5502 - Wellness Fund

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
860	7,390	3,700	6200	Adjunct Faculty - Non-Credit	3,700	3,700	3,700
2,038	4,717	19,849	6800	Part Time Support Staff	14,000	14,000	14,000
223	928	1,802	1	FICA	1,354	1,354	1,354
1	6	60	2	Worker's Compensation	60	60	60
17	42	235	3	Unemployment	177	177	177
0	3,314	0	4	PERS	0	0	0
3,139	16,396	25,646		Total Personnel Services	19,291	19,291	19,291
304	1,557	2,855	7050	Supplies	400	400	400
0	0	0	7061	Multi-media	400	400	400
-4	415	0	7250	Training & Continuing Education	0	0	0
75	7,380	0	7400	Contracted Services	0	0	0
0	0	1,450	7925	Tools & Equipment < \$5,000	1,450	1,450	1,450
375	9,352	4,305		Total Materials & Services	2,250	2,250	2,250
3,514	25,748	29,951		Total Expenditures and Fund Balance	21,541	21,541	21,541

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 2021-2022****106 - High School Equivalency Prog.- (HEP)**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	277,618	535,651	4000	Federal Grants	419,334	419,334	419,334
0	277,618	535,651		Total Federal Sources	419,334	419,334	419,334
0	277,618	535,651		Total Resources	419,334	419,334	419,334

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

1207 - High School Equivalency Prog.- (HEP)

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	45,186	116,483	6600	Administrative Salaries	51,517	51,517	51,517
0	31,832	0	6700	Full Time Support Staff	99,960	99,960	99,960
0	8,507	85,001	6800	Part Time Support Staff	27,500	27,500	27,500
0	6,435	15,413	1	FICA	13,692	13,692	13,692
0	39	190	2	Worker's Compensation	138	138	138
0	252	2,162	3	Unemployment	1,790	1,790	1,790
0	16,259	55,145	4	PERS	48,988	48,988	48,988
0	186	345	5	Life Insurance	400	400	400
0	293	188	6	Accident/Disability Insurance	216	216	216
0	28,137	92,170	7	Health Insurance	68,650	68,650	68,650
0	137,126	367,096		Total Personnel Services	312,850	312,850	312,850
0	4,512	5,368	7050	Supplies	500	500	500
0	0	18,190	7060	Books	18,190	18,190	18,190
0	598	752	7115	Postage	100	100	100
0	15,399	10,736	7150	Marketing	1,000	1,000	1,000
0	163	22,545	7240	Travel	9,905	9,905	9,905
0	3,797	5,368	7250	Training & Continuing Education	2,000	2,000	2,000
0	184	37,575	7253	Other Training Stipends	0	0	0
0	0	0	7300	Student Support - Exempt	27,107	27,107	27,107
0	0	0	7301	Student Support - Non-Educational	16,000	16,000	16,000
0	500	2,147	7350	Dues / Memberships	0	0	0
0	0	2,147	7360	Subscriptions	0	0	0
0	20,527	16,511	7400	Contracted Services	2,500	2,500	2,500
0	39,540	8,052	7925	Tools & Equipment < \$5,000	0	0	0
0	4,453	0	7940	Furniture < \$5,000	0	0	0
0	89,674	129,391		Total Materials & Services	77,302	77,302	77,302
0	19,844	37,826	9110	Indirect Cost Expense	29,162	29,162	29,162
0	19,844	37,826		Total Transfers Out	29,162	29,162	29,162
0	246,644	534,313		Total Expenditures and Fund Balance	419,314	419,314	419,314

The High School Equivalency Program is made available through a Federal Grant that provides funding for one administrative salary, two full time support staff, and several part time 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**Fiscal Year 2021-2022****108 - Strengthening Institutions - Title III**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	294,435	353,052	4000	Federal Grants	402,814	402,814	402,814
0	294,435	353,052		Total Federal Sources	402,814	402,814	402,814
0	294,435	353,052		Total Resources	402,814	402,814	402,814

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

3524 - Strengthening Institutions - Title III

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	59,142	116,976	6600	Administrative Salaries	152,557	152,557	152,557
0	28,491	0	6700	Full Time Support Staff	0	0	0
0	0	0	6800	Part Time Support Staff	40,532	40,532	40,532
0	6,435	8,949	1	FICA	14,771	14,771	14,771
0	36	60	2	Worker's Compensation	90	90	90
0	253	1,170	3	Unemployment	1,931	1,931	1,931
0	23,980	32,016	4	PERS	41,755	41,755	41,755
0	195	270	5	Life Insurance	405	405	405
0	338	108	6	Accident/Disability Insurance	162	162	162
0	26,151	34,800	7	Health Insurance	54,000	54,000	54,000
0	145,019	194,348		Total Personnel Services	306,203	306,203	306,203
0	5,878	89,598	7050	Supplies	1,339	1,339	1,339
0	966	0	7051	Supplies for Students	18,000	18,000	18,000
0	1,422	200	7060	Books	0	0	0
0	665	0	7100	Printing	0	0	0
0	3,214	0	7240	Travel	37,272	37,272	37,272
0	18,924	6,306	7250	Training & Continuing Education	0	0	0
0	150	0	7350	Dues / Memberships	0	0	0
0	3,835	25,000	7360	Subscriptions	25,000	25,000	25,000
0	0	9,600	7400	Contracted Services	15,000	15,000	15,000
0	37,763	0	7925	Tools & Equipment < \$5,000	0	0	0
0	2,754	0	7935	Software < \$5,000	0	0	0
0	75,571	130,704		Total Materials & Services	96,611	96,611	96,611
0	52,486	28,000	8000	Equipment - Exempt	0	0	0
0	2,578	0	8040	Software - Exempt	0	0	0
0	55,064	28,000		Total Capital Outlay	0	0	0
0	275,654	353,052		Total Expenditures and Fund Balance	402,814	402,814	402,814

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2021-2022****109 - DHS TANF Jobs**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	85,604	135,369	4110	Grants and Contracts	188,353	188,353	188,353
0	85,604	135,369		Total State Sources	188,353	188,353	188,353
0	85,604	135,369		Total Resources	188,353	188,353	188,353

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

1359 - DHS TANF Jobs

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	7,500	6120	Adjunct Faculty - Credit	45,000	45,000	45,000
0	2,880	0	6200	Adjunct Faculty - Non-Credit	0	0	0
0	31,078	42,200	6700	Full Time Support Staff	43,044	43,044	43,044
0	2,469	3,802	1	FICA	6,735	6,735	6,735
0	15	60	2	Worker's Compensation	60	60	60
0	105	497	3	Unemployment	880	880	880
0	8,710	12,987	4	PERS	20,404	20,404	20,404
0	68	100	5	Life Insurance	100	100	100
0	77	54	6	Accident/Disability Insurance	54	54	54
0	11,339	17,400	7	Health Insurance	18,000	18,000	18,000
0	56,740	84,600		Total Personnel Services	134,277	134,277	134,277
0	196	0	7050	Supplies	0	0	0
0	411	2,280	7051	Supplies for Students	2,280	2,280	2,280
0	0	0	7100	Printing	100	100	100
0	0	1,489	7240	Travel	1,500	1,500	1,500
0	4,434	2,000	7300	Student Support - Exempt	2,000	2,000	2,000
0	3,318	30,000	7755	Student Tuition Waivers - Credit	24,000	24,000	24,000
0	10,930	0	7756	Student Tuition Waivers - Non-Credit	3,000	3,000	3,000
0	2,145	0	7758	Student Tuition Waivers - GED/Other	1,000	1,000	1,000
0	21,434	35,769		Total Materials & Services	33,880	33,880	33,880
0	7,379	15,000	9110	Indirect Cost Expense	20,196	20,196	20,196
0	7,379	15,000		Total Transfers Out	20,196	20,196	20,196
0	85,552	135,369		Total Expenditures and Fund Balance	188,353	188,353	188,353

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 2021-2022

110 - CARES ACT

Actual 2018-19	Actual 2019-20	Budget 2020-21	Account Description		Proposed Amount	Approved Amount	Adopted Amount
0	0	350,000	4064	CARES Act	1,581,683	1,581,683	1,581,683
0	0	350,000		Total Federal Sources	1,581,683	1,581,683	1,581,683
0	0	350,000		Total Resources	1,581,683	1,581,683	1,581,683

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

5503 - CARES ACT

Actual 2018-19	Actual 2019-20	Budget 2020-21	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	0	3,443	1	FICA	3,443	3,443	3,443
0	0	450	3	Unemployment	450	450	450
0	218	0	5	Life Insurance	0	0	0
0	71	0	6	Accident/Disability Insurance	0	0	0
0	7,401	0	7	Health Insurance	0	0	0
0	7,690	48,893		Total Personnel Services	48,893	48,893	48,893
0	94	100,000	7050	Supplies	200,000	200,000	200,000
0	0	75,000	7400	Contracted Services	100,000	100,000	100,000
0	0	0	7755	Student Tuition Waivers - Credit	200,000	200,000	200,000
0	0	0	7756	Student Tuition Waivers - Non-Credit	200,000	200,000	200,000
0	0	0	7758	Student Tuition Waivers - GED/Other	69,953	69,953	69,953
0	143	101,107	7925	Tools & Equipment < \$5,000	288,000	288,000	288,000
0	0	25,000	7935	Software < \$5,000	0	0	0
0	238	301,107		Total Materials & Services	1,057,953	1,057,953	1,057,953
0	82,364	0	8000	Equipment	0	0	0
0	82,364	0		Total Capital Outlay	0	0	0
0	0	0	9110	Indirect Cost Expense	474,837	474,837	474,837
0	0	0		Total Transfers Out	474,837	474,837	474,837
0	90,292	350,000		Total Expenditures and Fund Balance	1,581,683	1,581,683	1,581,683

RESERVE FUNDS

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

300 - RESERVE FOR PROGRAM DEVELOPMENT

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
23	130	0	4600	Interest, Investment	0	0	0
23	130	0		Total Interest Income	0	0	0
2,500	0	0	5000	Transfers In - General Fund	0	0	0
2,500	0	0		Total Transfers In	0	0	0
502	3,026	572	5999	Carry Forward	3,156	3,156	3,156
502	3,026	572		Total Carry Forward	3,156	3,156	3,156
3,025	3,156	572		Total Resources	3,156	3,156	3,156

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2021-2022

5603 - RESERVE FOR PROGRAM DEVELOPMENT

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	572	7925	Tools & Equipment < \$5,000	3,156	3,156	3,156
0	0	572		Total Materials & Services	3,156	3,156	3,156
-3,026	-3,156	0	3998	Fund Balance	0	0	0
-3,026	-3,156	0		Total Fund Balance	0	0	0
-3,026	-3,156	572		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 2021-2022

301 - RESERVE - RAINY DAY

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
3,709	6,826	0	4600	Interest, Investment	0	0	0
3,709	6,826	0		Total Interest Income	0	0	0
0	0	1,538,777	5000	Transfers In - General Fund	888,777	888,777	888,777
0	0	1,538,777		Total Transfers In	888,777	888,777	888,777
155,526	159,235	162,943	5999	Carry Forward	1,239,794	1,239,794	1,239,794
155,526	159,235	162,943		Total Carry Forward	1,239,794	1,239,794	1,239,794
159,235	166,061	1,701,720		Total Resources	2,128,571	2,128,571	2,128,571

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

5611 – RESERVE - RAINY DAY

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
-159,235	-166,061	0	3998	Fund Balance	0	0	0
-159,235	-166,061	0		Total Fund Balance	0	0	0
0	0	1,701,720	3999	Unappropriated Balance	2,128,571	2,128,571	2,128,571
0	0	1,701,720		Total Unappropriated Fund Balance	2,128,571	2,128,571	2,128,571
-159,235	-166,061	1,701,720		Total Expenditures and Fund Balance	2,128,571	2,128,571	2,128,571

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 2021-2022

302 - RESERVE FOR EQUIPMENT

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
333	613	0	4600	Interest, Investment	0	0	0
333	613	0		Total Interest Income	0	0	0
0	0	0	5000	Transfers In - General Fund	15,000	15,000	15,000
0	0	0		Total Transfers In	15,000	15,000	15,000
13,973	14,306	14,301	5999	Carry Forward	15,161	15,161	15,161
13,973	14,306	14,301		Total Carry Forward	15,161	15,161	15,161
14,306	14,919	14,301		Total Resources	30,161	30,161	30,161

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

5605 - RESERVE FOR EQUIPMENT

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	14,301	7925	Tools & Equipment < \$5,000	30,161	30,161	30,161
0	0	14,301		Total Materials & Services	30,161	30,161	30,161
-14,306	-14,919	0	3998	Fund Balance	0	0	0
-14,306	-14,919	0		Total Fund Balance	0	0	0
-14,306	-14,919	14,301		Total Expenditures and Fund Balance	30,161	30,161	30,161

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 2021-2022

303 - RESERVE FOR FURNITURE

<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>	<u>Number</u>	<u>Account Description</u>	<u>Proposed</u> <u>Amount</u>	<u>Approved</u> <u>Amount</u>	<u>Adopted</u> <u>Amount</u>
845	1,337	0	4600	Interest, Investment	0	0	0
845	1,337	0		Total Interest Income	0	0	0
0	0	0	5000	Transfers In - General Fund	25,000	25,000	25,000
0	0	0		Total Transfers In	25,000	25,000	25,000
35,422	36,267	29,235	5999	Carry Forward	26,691	26,691	26,691
35,422	36,267	29,235		Total Carry Forward	26,691	26,691	26,691
36,267	37,604	29,235		Total Resources	51,691	51,691	51,691

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2021-2022****5606 - RESERVE FOR FURNITURE**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	6,863	29,235	7940	Furniture < \$5,000	51,691	51,691	51,691
0	6,863	29,235		Total Materials & Services	51,691	51,691	51,691
-36,267	-30,740	0	3998	Fund Balance	0	0	0
-36,267	-30,740	0		Total Fund Balance	0	0	0
-36,267	-23,877	29,235		Total Expenditures and Fund Balance	51,691	51,691	51,691

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 Success".

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

304 - RESERVE FOR TECHNOLOGY

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
325	913	0	4600	Interest, Investment	0	0	0
325	913	0		Total Interest Income	0	0	0
40,000	0	0	5000	Transfers In - General Fund	0	0	0
40,000	0	0		Total Transfers In	0	0	0
6,504	21,301	21,830	5999	Carry Forward	22,575	22,575	22,575
6,504	21,301	21,830		Total Carry Forward	22,575	22,575	22,575
46,829	22,214	21,830		Total Resources	22,575	22,575	22,575

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

5602 - RESERVE FOR TECHNOLOGY

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
25,527	0	21,830	8000	Equipment	22,575	22,575	22,575
25,527	0	21,830		Total Capital Outlay	22,575	22,575	22,575
-21,301	-22,215	0	3998	Fund Balance	0	0	0
-21,301	-22,215	0		Total Fund Balance	0	0	0
4,226	-22,215	21,830		Total Expenditures and Fund Balance	22,575	22,575	22,575

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 2021-2022

305 - RESERVE FOR BUILDING

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
37	68	0	4600	Interest, Investment	0	0	0
37	68	0		Total Interest Income	0	0	0
0	0	0	5000	Transfers In - General Fund	20,000	20,000	20,000
0	0	0		Total Transfers In	20,000	20,000	20,000
1,548	1,585	1,625	5999	Carry Forward	1,680	1,680	1,680
1,548	1,585	1,625		Total Carry Forward	1,680	1,680	1,680
1,585	1,653	1,625		Total Resources	21,680	21,680	21,680

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2021-2022****5604 - RESERVE FOR BUILDING**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	1,625	7400	Contracted Services	21,680	21,680	21,680
0	0	1,625		Total Materials & Services	21,680	21,680	21,680
-1,585	-1,653	0	3998	Fund Balance	0	0	0
-1,585	-1,653	0		Total Fund Balance	0	0	0
-1,585	-1,653	1,625		Total Expenditures and Fund Balance	21,680	21,680	21,680

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 2021-2022

306 - STAFF DEVELOPMENT - INSTRUCTIONAL

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
246	118	0	4600	Interest, Investment	0	0	0
246	118	0		Total Interest Income	0	0	0
25,000	0	0	5000	Transfers In - General Fund	20,000	20,000	20,000
25,000	0	0		Total Transfers In	20,000	20,000	20,000
10,881	11,981	12,240	5999	Carry Forward	35,000	35,000	35,000
10,881	11,981	12,240		Total Carry Forward	35,000	35,000	35,000
36,127	12,099	12,240		Total Resources	55,000	55,000	55,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

5607 - RESERVE FOR STAFF DEVELOPMENT - INSTRUCTIONAL

<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>	<u>Acct#</u>	<u>Account Description</u>	<u>Proposed</u> <u>Amount</u>	<u>Approved</u> <u>Amount</u>	<u>Adopted</u> <u>Amount</u>
24,146	10,813	12,240	7250	Training & Continuing Education	55,000	55,000	55,000
24,146	10,813	12,240		Total Materials & Services	55,000	55,000	55,000
-11,981	-1,287	0	3998	Fund Balance	0	0	0
-11,981	-1,287	0		Total Fund Balance	0	0	0
12,165	9,526	12,240		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 2021-2022

307 - RESERVE - SNOW REMOVAL

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
130	74	0	4600	Interest, Investment	0	0	0
130	74	0		Total Interest Income	0	0	0
0	6,000	0	5000	Transfers In - General Fund	5,000	5,000	5,000
0	6,000	0		Total Transfers In	5,000	5,000	5,000
7,192	926	2,332	5999	Carry Forward	7,032	7,032	7,032
7,192	926	2,332		Total Carry Forward	7,032	7,032	7,032
7,322	7,000	2,332		Total Resources	12,032	12,032	12,032

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2021-2022****5608 - RESERVE FOR SNOW REMOVAL**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
6,395	5,000	2,332	7421	Contracted Services - Snow Removal	12,032	12,032	12,032
6,395	5,000	2,332		Total Materials & Services	12,032	12,032	12,032
-926	-2,000	0	3998	Fund Balance	0	0	0
-926	-2,000	0		Total Fund Balance	0	0	0
5,469	3,000	2,332		Total Expenditures and Fund Balance	12,032	12,032	12,032

This 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 2021-2022

308 - RESERVE - BUILDING MAINTENANCE

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
757	620	0	4600	Interest, Investment	0	0	0
757	620	0		Total Interest Income	0	0	0
10,000	0	0	5000	Transfers In - General Fund	65,000	65,000	65,000
10,000	0	0		Total Transfers In	65,000	65,000	65,000
33,881	39,618	40,071	5999	Carry Forward	5,000	5,000	5,000
33,881	39,618	40,071		Total Carry Forward	5,000	5,000	5,000
44,638	40,238	40,071		Total Resources	70,000	70,000	70,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

5609 - RESERVE FOR BUILDING MAINTENANCE

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
5,020	0	25,071	7400	Contracted Services	50,000	50,000	50,000
0	6,610	15,000	7850	Repairs	20,000	20,000	20,000
5,020	6,610	40,071		Total Materials & Services	70,000	70,000	70,000
0	32,388	0	8100	Building	0	0	0
0	32,388	0		Total Capital Outlay	0	0	0
-39,618	-1,240	0	3998	Fund Balance	0	0	0
-39,618	-1,240	0		Total Fund Balance	0	0	0
-34,598	37,758	40,071		Total Expenditures and Fund Balance	70,000	70,000	70,000

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 2021-2022

310 - RESERVE PERS LIABILITY

<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>	<u>Number</u>	<u>Account Description</u>	<u>Proposed</u> <u>Amount</u>	<u>Approved</u> <u>Amount</u>	<u>Adopted</u> <u>Amount</u>
31,287	53,874	0	4600	Interest, Investment	0	0	0
31,287	53,874	0		Total Interest Income	0	0	0
1,311,295	1,268,637	1,339,552	5999	Carry Forward	1,339,552	1,339,552	1,339,552
1,311,295	1,268,637	1,339,552		Total Carry Forward	1,339,552	1,339,552	1,339,552
1,342,582	1,322,511	1,339,552		Total Resources	1,339,552	1,339,552	1,339,552

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2021-2022****5610 - RESERVE FOR PERS LIABILITY**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
73,946	7,280	1,339,552	4	PERS	1,339,552	1,339,552	1,339,552
73,946	7,280	1,339,552		Total Personnel Services	1,339,552	1,339,552	1,339,552
-1,268,637	-1,314,155	0	3998	Fund Balance	0	0	0
-1,268,637	-1,314,155	0		Total Fund Balance	0	0	0
-1,194,691	-1,306,875	1,339,552		Total Expenditures and Fund Balance	1,339,552	1,339,552	1,339,552

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

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

200 - BOOKSTORE

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
152,940	219,190	232,315	4701	Book Sales - New	232,315	232,315	232,315
142,923	130,537	209,034	4702	Book Sales - Used	209,034	209,034	209,034
31,725	31,870	56,553	4703	Supply Sales	56,553	56,553	56,553
13,207	6,822	13,158	4704	Clothing Sales	13,158	13,158	13,158
18,890	14,368	33,950	4705	Food & Beverage Sales	33,950	33,950	33,950
1,145	555	1,850	4707	Commissions	1,850	1,850	1,850
200	306	500	4708	Freight Income	500	500	500
854	525	600	4709	Other Sales	600	600	600
-1,752	0	0	4725	Discounts and Promotions	0	0	0
10	59	0	4799	Cash Over / Short	0	0	0
360,142	404,232	547,960		Total Other Revenue	547,960	547,960	547,960
107,508	107,855	102,088	5999	Carry Forward	117,000	117,000	117,000
107,508	107,855	102,088		Total Carry Forward	117,000	117,000	117,000
467,650	512,087	650,048		Total Resources	664,960	664,960	664,960

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

9501 - BOOKSTORE

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
48,240	41,911	46,000	6600	Administrative Salaries	45,900	45,900	45,900
1,624	5,534	0	6800	Part Time Support Staff	0	0	0
6,346	11,375	14,000	6900	Student Wages	14,000	14,000	14,000
4,302	4,172	4,590	1	FICA	4,582	4,582	4,582
34	1,431	30	2	Worker's Compensation	30	30	30
347	186	600	3	Unemployment	599	599	599
10,793	7,160	12,590	4	PERS	12,563	12,563	12,563
140	102	100	5	Life Insurance	100	100	100
228	190	54	6	Accident/Disability Insurance	54	54	54
13,922	14,763	17,400	7	Health Insurance	18,000	18,000	18,000
85,977	86,821	95,364		Total Personnel Services	95,828	95,828	95,828
105,260	154,152	173,861	7001	Books - New CGS	185,661	185,661	185,661
91,339	84,849	139,745	7002	Books - Used CGS	119,045	119,045	119,045
18,715	19,122	36,847	7003	Supplies CGS	36,847	36,847	36,847
6,493	3,411	6,579	7004	Clothing CGS	6,508	6,508	6,508
13,002	10,138	23,765	7010	Food & Beverage CGS	23,765	23,765	23,765
420	263	300	7030	Other CGS	300	300	300
0	0	3,325	7034	Shrinkage	3,325	3,325	3,325
0	0	750	7035	Dept. Changes/Deadstock/Returns	750	750	750
442	875	1,000	7050	Supplies	1,000	1,000	1,000
0	104	150	7100	Printing	150	150	150
16,005	17,473	20,079	7115	Postage	21,000	21,000	21,000
0	394	450	7150	Marketing	450	450	450
102	144	1,000	7240	Travel	1,000	1,000	1,000
50	475	275	7350	Dues / Memberships	275	275	275
16,710	9,188	19,500	7400	Contracted Services	26,500	26,500	26,500
5,279	5,112	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
0	4,870	1,000	7925	Tools & Equipment < \$5,000	13,498	13,498	13,498
273,817	310,570	438,026		Total Materials & Services	449,474	449,474	449,474
0	5,015	0	8040	Software	0	0	0
0	5,015	0		Total Capital Outlay	0	0	0
-107,855	-109,681	0	3998	Fund Balance	0	0	0
-107,855	-109,681	0		Total Fund Balance	0	0	0
0	0	116,658	3999	Unappropriated Balance	119,658	119,658	119,658
0	0	116,658		Total Unappropriated Fund Balance	119,658	119,658	119,658
251,939	292,725	650,048		Total Expenditures, Fund Balance, and Unappropriated Fund Balance	664,960	664,960	664,960

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 2021-2022

250 - FOOD SERVICE

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
14,839	10,947	20,820	4721	Catering	21,825	21,825	21,825
14,839	10,947	20,820		Total Other Revenue	21,825	21,825	21,825
16,709	33,083	32,255	5000	Transfers In - General Fund	32,255	32,255	32,255
16,709	33,083	32,255		Total Transfers In	32,255	32,255	32,255
882	882	1,000	5999	Carry Forward	0	0	0
882	882	1,000		Total Carry Forward	0	0	0
32,430	44,912	54,075		Total Resources	54,080	54,080	54,080

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

9502 - FOOD SERVICE

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
18,099	20,720	23,712	6800	Part Time Support Staff	21,600	21,600	21,600
1,385	1,585	1,814	1	FICA	1,652	1,652	1,652
11	11	20	2	Worker's Compensation	20	20	20
109	74	237	3	Unemployment	216	216	216
2,048	5,671	5,912	4	PERS	5,912	5,912	5,912
0	5,318	6,960	7	Health Insurance	6,960	6,960	6,960
21,651	33,378	38,655		Total Personnel Services	36,360	36,360	36,360
9,725	8,035	13,500	7000	Merchandise for Resale	14,000	14,000	14,000
-782	664	0	7011	Consumable Supplies	0	0	0
-497	446	200	7050	Supplies	200	200	200
0	0	0	7100	Printing	500	500	500
0	0	1,000	7400	Contracted Services	1,800	1,800	1,800
158	0	0	7630	Bank Charges	0	0	0
303	908	0	7645	Other Fees & Services	0	0	0
0	0	0	7850	Repairs	500	500	500
914	787	720	7920	Equipment Lease / Rental	720	720	720
77	0	0	7925	Tools & Equipment < \$5,000	0	0	0
9,897	10,840	15,420		Total Materials & Services	17,720	17,720	17,720
-882	-694	0	3998	Fund Balance	0	0	0
-882	-694	0		Total Fund Balance	0	0	0
30,666	43,525	54,075		Total Expenditures	54,080	54,080	54,080

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."

**DEBT SERVICE &
CAPITAL PROJECTS FUNDS**

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

400 - DEBT SERVICE FUND

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
17	38	0	4603	Interest Income, U.S. Bank	0	0	0
17	38	0		Total Interest Income	0	0	0
719,875	719,884	720,000	5000	Transfers In - General Fund	720,000	720,000	720,000
719,875	719,884	720,000		Total Transfers In	720,000	720,000	720,000
11	1	0	5999	Carry Forward	0	0	0
11	1	0		Total Carry Forward	0	0	0
719,904	719,923	720,000		Total Resources	720,000	720,000	720,000

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

8006 - DEBT SERVICE - 2009

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
108,933	102,433	93,720	7880	Interest Expense	93,720	93,720	93,720
200,000	205,000	215,000	7881	Principal Payments	215,000	215,000	215,000
308,933	307,433	308,720		Total Materials & Services	308,720	308,720	308,720
308,933	307,433	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 2021-2022

8007 - DEBT SERVICE - 2015

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
89,265	82,238	75,083	7880	Interest Expense	75,083	75,083	75,083
321,706	330,252	336,197	7881	Principal	336,197	336,197	336,197
410,971	412,489	411,280		Total Materials & Services	411,280	411,280	411,280
410,971	412,489	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 2021-2022

500 - CAPITAL PROJECTS FUND

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
37,445	0	0	4210	Grants and Contracts	0	0	0
28,134	0	0	4280	Contribution from KCC Foundation	0	0	0
65,579	0	0		Total Local Sources	0	0	0
63	4,656	0	4600	Interest, Investment	0	0	0
63	4,656	0		Total Interest Income	0	0	0
350,000	77,860	220,000	5000	Transfers In - General Fund	220,000	220,000	220,000
350,000	77,860	220,000		Total Transfers In	220,000	220,000	220,000
16,696	274,337	0	5999	Carry Forward	100,000	100,000	100,000
16,696	274,337	0		Total Carry Forward	100,000	100,000	100,000
432,338	356,853	220,000		Total Resources	320,000	320,000	320,000

KLAMATH COMMUNITY COLLEGE DISTRICT

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7001 - SMALL CAPITAL PROJECTS

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	25,626	0	6700	Full Time Support Staff	0	0	0
0	1,967	0	1	FICA	0	0	0
0	15	0	2	Worker's Compensation	0	0	0
0	77	0	3	Unemployment	0	0	0
0	6,147	0	4	PERS	0	0	0
0	33,832	0		Total Personnel Services	0	0	0
58,417	46,632	140,000	7050	Supplies	140,000	140,000	140,000
15,264	11,509	75,000	7400	Contracted Services	75,000	75,000	75,000
0	0	5,000	7920	Equipment Lease / Rental	5,000	5,000	5,000
1,800	0	0	7925	Tools & Equipment < \$5,000	100,000	100,000	100,000
26,203	0	0	7940	Furniture < \$5,000	0	0	0
101,684	58,141	220,000		Total Materials & Services	320,000	320,000	320,000
10,174	0	0	8100	Building	0	0	0
22,409	0	0	8120	Landscaping	0	0	0
32,583	0	0		Total Capital Outlay	0	0	0
10,000	0	0	9100	To General Fund	0	0	0
10,000	0	0		Total Transfers Out	0	0	0
144,267	91,974	220,000		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

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

Actual 2018-19	Actual 2019-20	Budget 2020-21	Number	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	3,900,000	4110	Grants and Contracts	6,900,000	6,900,000	6,900,000
0	0	3,900,000		Total State Sources	6,900,000	6,900,000	6,900,000
0	0	1,308,048	4110	Grants and Contracts	988,260	988,260	988,260
0	0	1,308,048		Total Local Sources	988,260	988,260	988,260
710,544	0	0	5000	Transfers In - General Fund	0	0	0
710,544	0	0		Total Transfers In	0	0	0
0	0	0	5999	Carry Forward	864,000	864,000	864,000
0	0	0		Total CARRY FORWARD	864,000	864,000	864,000
710,544	0	5,208,048		Total Resources	8,752,260	8,752,260	8,752,260

INACTIVE DEPARTMENT SUMMARY

KLAMATH COMMUNITY COLLEGE DISTRICT

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

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	0	180,000	6800	Part Time Support Staff	180,000	180,000	180,000
0	0	13,770	1	FICA	13,770	13,770	13,770
0	0	20	2	Worker's Compensation	20	20	20
0	0	1,800	3	Unemployment	1,800	1,800	1,800
0	0	8,211	4	PERS	8,211	8,211	8,211
0	0	203,801		Total Personnel Services	203,801	203,801	203,801
0	0	100,000	7050	Supplies	100,000	100,000	100,000
10,000	4,791	5,600,000	7400	Contracted Services	6,792,398	6,792,398	6,792,398
10,000	4,791	5,700,000		Total Materials & Services	6,892,398	6,892,398	6,892,398
0	0	0	8100	Building	1,156,061	1,156,061	1,156,061
0	0	0	8140	Infrastructure	500,000	500,000	500,000
0	0	0		Total Capital Outlay	1,656,061	1,656,061	1,656,061
10,000	4,791	5,903,801		Total Expenditures and Fund Balance	8,752,260	8,752,260	8,752,260

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

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1206 - GED Wraparound Grant

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
35,776	4,585	47,000	6600	Administrative Salaries	0	0	0
6,340	0	0	6900	Student Wages	0	0	0
3,221	353	4,000	1	FICA	0	0	0
25	2	25	2	Worker's Compensation	0	0	0
252	28	200	3	Unemployment	0	0	0
2,945	1,255	10,500	4	PERS	0	0	0
78	10	150	5	Life Insurance	0	0	0
142	19	250	6	Accident/Disability Insurance	0	0	0
8,970	822	14,896	7	Health Insurance	0	0	0
57,750	7,072	77,021		Total Personnel Services	0	0	0
1,008	0	0	7150	Marketing	0	0	0
2,525	0	0	7240	Travel	0	0	0
3,678	0	0	7250	Training & Continuing Education	0	0	0
2,533	0	0	7400	Contracted Services	0	0	0
9,745	0	0		Total Materials & Services	0	0	0
6,749	707	7,702	9110	Indirect Cost Expense	0	0	0
6,749	707	7,702		Total Transfers Out	0	0	0
74,244	7,779	84,723		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

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1313 - Course Fee Usage - Culinary Arts

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
7,076	3,502	5,000	7050	Supplies	0	0	0
303	303	0	7400	Contracted Services	0	0	0
0	4,360	0	7820	Uniform Rental	0	0	0
0	0	5,000	7925	Tools & Equipment < \$5,000	0	0	0
7,378	8,165	10,000		Total Materials & Services	0	0	0
7,378	8,165	10,000		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

1315 - Course Fee Usage - CDL

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
15,234	2,271	0	7050	Supplies	0	0	0
646	1,517	0	7350	Dues / Memberships	0	0	0
945	-50	0	7400	Contracted Services	0	0	0
239	0	0	7925	Tools & Equipment < \$5,000	0	0	0
17,063	3,738	0		Total Materials & Services	0	0	0
17,063	3,738	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

1321 - National Science Foundation

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
13,620	0	0	6120	Adjunct Faculty - Credit	0	0	0
11,211	0	0	6130	Full Time - 9 Month Faculty	0	0	0
1,762	0	0	1	FICA	0	0	0
10	0	0	2	Worker's Compensation	0	0	0
115	0	0	3	Unemployment	0	0	0
5,658	0	0	4	PERS	0	0	0
23	0	0	5	Life Insurance	0	0	0
12	0	0	6	Accident/Disability Insurance	0	0	0
2,939	0	0	7	Health Insurance	0	0	0
35,350	0	0		Total Personnel Services	0	0	0
6,477	444	0	7240	Travel	0	0	0
0	2,285	0	7250	Training & Continuing Education	0	0	0
3,500	0	0	7300	Student Support	0	0	0
42	0	0	7350	Dues / Memberships	0	0	0
2,224	1,050	0	7400	Contracted Services	0	0	0
12,243	3,779	0		Total Materials & Services	0	0	0
13,228	1,134	0	9110	Indirect Cost Expense	0	0	0
13,228	1,134	0		Total Transfers Out	0	0	0
60,821	4,913	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT
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1353 - CDL

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
26,376	0	0	6120	Adjunct Faculty - Credit	0	0	0
29,520	0	0	6800	Part Time Support Staff	0	0	0
4,274	0	0	1	FICA	0	0	0
22	0	0	2	Worker's Compensation	0	0	0
330	0	0	3	Unemployment	0	0	0
4,523	0	0	4	PERS	0	0	0
65,045	0	0		Total Personnel Services	0	0	0
1,976	0	0	7050	Supplies	0	0	0
52	0	0	7100	Printing	0	0	0
450	0	0	7350	Dues / Memberships	0	0	0
381	0	0	7400	Contracted Services	0	0	0
505	0	0	7925	Tools & Equipment < \$5,000	0	0	0
3,364	0	0		Total Materials & Services	0	0	0
68,409	0	0		Total Expenditures	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT
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1513 - Oregon Community Foundation

<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>	<u>Acct#</u>	<u>Account Description</u>	<u>Proposed</u> <u>Amount</u>	<u>Approved</u> <u>Amount</u>	<u>Adopted</u> <u>Amount</u>
960	0	0	6120	Adjunct Faculty - Credit	0	0	0
6,074	0	0	6130	Full Time - 9 Month Faculty	0	0	0
3,270	0	0	6200	Adjunct Faculty - Non-Credit	0	0	0
776	0	0	1	FICA	0	0	0
3	0	0	2	Worker's Compensation	0	0	0
46	0	0	3	Unemployment	0	0	0
1,977	0	0	4	PERS	0	0	0
14	0	0	5	Life Insurance	0	0	0
25	0	0	6	Accident/Disability Insurance	0	0	0
1,539	0	0	7	Health Insurance	0	0	0
14,685	0	0		Total Personnel Services	0	0	0
14,685	0	0		Total Expenditures	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT
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3010 - Student Assessment

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,850	0	0	7400	Contracted Services	0	0	0
1,850	0	0		Total Materials & Services	0	0	0
1,850	0	0		Total Expenditures	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

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3023 - Spec. Proj. - TANF

<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>	<u>Acct#</u>	<u>Account Description</u>	<u>Proposed</u> <u>Amount</u>	<u>Approved</u> <u>Amount</u>	<u>Adopted</u> <u>Amount</u>
216	0	0	7300	Student Support - Exempt	0	0	0
3,186	0	0	7755	Student Tuition Waivers	0	0	0
9,370	0	0	7756	Student Tuition Waivers - Non-Credit	0	0	0
12,772	0	0		Total Materials & Services	0	0	0
0	0	2,489	9110	Indirect Cost Expense	0	0	0
0	0	2,489		Total Transfers Out	0	0	0
12,772	0	2,489		Total Expenditures	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

3514 - STEPS Grant

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
60	0	0	6120	Adjunct Faculty - Credit	0	0	0
8,493	0	0	6600	Administrative Salaries	0	0	0
5,832	13,570	0	6700	Full Time Support Staff	0	0	0
21,093	0	0	6800	Part Time Support Staff	0	0	0
2,579	1,038	0	1	FICA	0	0	0
22	7	0	2	Worker's Compensation	0	0	0
211	48	0	3	Unemployment	0	0	0
3,941	3,851	0	4	PERS	0	0	0
58	33	0	5	Life Insurance	0	0	0
26	94	0	6	Accident/Disability Insurance	0	0	0
12,254	4,679	0	7	Health Insurance	0	0	0
54,569	23,320	0		Total Personnel Services	0	0	0
548	139	0	7050	Supplies	0	0	0
52	0	0	7100	Printing	0	0	0
4,083	0	0	7240	Travel	0	0	0
0	459	0	7250	Training & Continuing Education	0	0	0
283	0	0	7251	Participant Training NC - Exempt	0	0	0
5,627	1,882	0	7300	Student Support - Exempt	0	0	0
10,192	9,180	0	7301	Student Support - Non-Educational	0	0	0
37	0	0	7400	Contracted Services	0	0	0
3,626	2,181	0	7755	Student Tuition Waivers	0	0	0
6,850	11,400	0	7756	Student Tuition Waivers - Non-Credit	0	0	0
70	270	0	7758	Student Tuition Waivers - GED/Other	0	0	0
31,369	25,511	0		Total Materials & Services	0	0	0
25,598	23,618	0	9110	Indirect Cost Expense	0	0	0
25,598	23,618	0		Total Transfers Out	0	0	0
111,536	72,450	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

3516 - WIOA - OR Work Experience

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
144	132	20,000	6600	Administrative Salaries	0	0	0
0	1,688	0	6700	Full Time Support Staff	0	0	0
398	1,992	0	6700	Full Time Support Staff	0	0	0
342	0	0	6800	Part Time Support Staff	0	0	0
66	285	1,755	1	FICA	0	0	0
0	1	0	2	Worker's Compensation	0	0	0
5	18	0	3	Unemployment	0	0	0
124	1,041	4,000	4	PERS	0	0	0
1	8	0	5	Life Insurance	0	0	0
0	4	0	6	Accident/Disability Insurance	0	0	0
211	873	0	7	Health Insurance	0	0	0
1,293	6,042	25,755		Total Personnel Services	0	0	0
30	0	0	7050	Supplies	0	0	0
21	0	0	7240	Travel	0	0	0
0	77	0	7250	Training & Continuing Education	0	0	0
345	13,985	0	7251	Participant Training NC - Exempt	0	0	0
21,428	0	5,994	7252	On-the-Job Training	0	0	0
0	4,735	0	7755	Student Tuition Waivers - Credit	0	0	0
21,824	18,797	5,994		Total Materials & Services	0	0	0
2,568	2,892	6,571	9110	Indirect Cost Expense	0	0	0
2,568	2,892	6,571		Total Transfers Out	0	0	0
25,685	27,731	38,320		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

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3517 - WIOA - Lake County

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	30	0	6600	Administrative Salaries	0	0	0
0	0	2,825	6600	Administrative Salaries	0	0	0
11,005	9,378	0	6700	Full Time Support Staff	0	0	0
288	551	3,349	6700	Full Time Support Staff	0	0	0
734	763	1,114	1	FICA	0	0	0
7	4	0	2	Worker's Compensation	0	0	0
62	178	0	3	Unemployment	0	0	0
2,568	158	1,800	4	PERS	0	0	0
31	16	0	5	Life Insurance	0	0	0
35	55	0	6	Accident/Disability Insurance	0	0	0
4,526	1,104	0	7	Health Insurance	0	0	0
19,257	12,237	9,088		Total Personnel Services	0	0	0
1,450	1,360	912	9110	Indirect Cost Expense	0	0	0
1,450	1,360	912		Total Transfers Out	0	0	0
20,707	13,597	10,000		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

3519 - Pathways to Opportunity

<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>	<u>Acct#</u>	<u>Account Description</u>	<u>Proposed</u> <u>Amount</u>	<u>Approved</u> <u>Amount</u>	<u>Adopted</u> <u>Amount</u>
4,122	0	0	7240	Travel	0	0	0
376	0	0	7250	Training & Continuing Education	0	0	0
4,498	0	0		Total Materials & Services	0	0	0
4,498	0	0		Total Expenditures	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2021-2022

3520 - HECC - 1st Gen Student Success

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
496	0	0	7240	Travel	0	0	0
0	35	0	7250	Training & Continuing Education	0	0	0
4,200	6,300	0	7981	Transfer to KCC Foundation	0	0	0
4,696	6,335	0		Total Materials & Services	0	0	0
470	844	0	9110	Indirect Cost Expense	0	0	0
470	844	0		Total Transfers Out	0	0	0
5,166	7,179	0		Total Expenditures	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2021-2022****3521 - Guided Pathways**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
83	0	0	7050	Supplies	0	0	0
4,367	849	0	7240	Travel	0	0	0
423	20,433	0	7250	Training & Continuing Education	0	0	0
2,860	3,168	0	7400	Contracted Services	0	0	0
7,733	24,450	0		Total Materials & Services	0	0	0
7,733	24,450	0		Total Expenditures	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

3523 - WIOA - DW - iQor

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
0	73	0	6600	Administrative Salaries	0	0	0
0	45,281	0	6700	Full Time Support Staff	0	0	0
0	3,486	0	1	FICA	0	0	0
0	19	0	2	Worker's Compensation	0	0	0
0	136	0	3	Unemployment	0	0	0
0	12,410	0	4	PERS	0	0	0
0	94	0	5	Life Insurance	0	0	0
0	167	0	6	Accident/Disability Insurance	0	0	0
0	16,260	0	7	Health Insurance	0	0	0
0	77,926	0		Total Personnel Services	0	0	0
0	8,939	0	7251	Participant Training NC - Exempt	0	0	0
0	19,522	0	7300	Student Support - Exempt	0	0	0
0	584	0	7400	Contracted Services	0	0	0
0	90,501	0	7755	Student Tuition Waivers - Credit	0	0	0
0	35,750	0	7756	Student Tuition Waivers - Non-Credit	0	0	0
0	219	0	7758	Student Tuition Waivers - GED/Other	0	0	0
0	35	0	7920	Equipment Lease / Rental	0	0	0
0	1,989	0	7925	Tools & Equipment < \$5,000	0	0	0
0	157,539	0		Total Materials & Services	0	0	0
0	45,132	0	9110	Indirect Cost Expense	0	0	0
0	45,132	0		Total Transfers Out	0	0	0
0	280,598	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT**Fiscal Year 2021-2022****4010 - Student Stipends**

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
1,919	11	0	6800	Part Time Support Staff	0	0	0
12,574	8,104	0	6900	Student Wages	0	0	0
1,006	621	0	1	FICA	0	0	0
18	8	0	2	Worker's Compensation	0	0	0
81	24	0	3	Unemployment	0	0	0
0	3	0	4	PERS	0	0	0
15,596	8,772	0		Total Personnel Services	0	0	0
15,596	8,772	0		Total Expenditures	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT
Fiscal Year 2021-2022

5053 - Public Information

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
48,262	92,936	0	6600	Administrative Salaries	0	0	0
3,706	7,137	0	1	FICA	0	0	0
23	39	0	2	Worker's Compensation	0	0	0
298	230	0	3	Unemployment	0	0	0
11,014	25,440	0	4	PERS	0	0	0
100	187	0	5	Life Insurance	0	0	0
185	351	0	6	Accident/Disability Insurance	0	0	0
8,856	20,273	0	7	Health Insurance	0	0	0
72,443	146,593	0		Total Personnel Services	0	0	0
72,443	146,593	0		Total Expenditures	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

7019 - Cap. Proj. - Foundation Capital Campaign

Actual	Actual	Budget			Proposed	Approved	Adopted
2018-19	2019-20	2020-21	Acct#	Account Description	Amount	Amount	Amount
771	0	0	7050	Supplies	0	0	0
12,303	0	0	7400	Contracted Services	0	0	0
660	0	0	7920	Equipment Lease / Rental	0	0	0
13,734	0	0		Total Materials & Services	0	0	0
13,734	0	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

7020 - Testing Center / CTL

<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>	<u>Acct#</u>	<u>Account Description</u>	<u>Proposed</u> <u>Amount</u>	<u>Approved</u> <u>Amount</u>	<u>Adopted</u> <u>Amount</u>
0	13,096	0	7050	Supplies	0	0	0
0	183,386	0	7400	Contracted Services	0	0	0
0	761	0	7645	Other Fees & Services	0	0	0
0	3,098	0	7940	Furniture < \$5,000	0	0	0
0	200,341	0		Total Materials & Services	0	0	0
0	4,747	0	8000	Equipment - Exempt	0	0	0
0	4,747	0		Total Capital Outlay	0	0	0
0	205,088	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

7503 - Work Skills Technology Center

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
-13,253	0	0	7645	Other Fees & Services	0	0	0
-13,253	0	0		Total Materials & Services	0	0	0
29,005	0	0	8000	Equipment	0	0	0
29,005	0	0		Total Capital Outlay	0	0	0
1,084,694	0	0	9170	To Capital Projects	0	0	0
1,084,694	0	0		Total Transfers Out	0	0	0
1,100,446	0	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

7504 - Founders Hall

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
2,943	0	0	7050	Supplies	0	0	0
154,891	0	0	7400	Contracted Services	0	0	0
-18,302	0	0	7645	Other Fees & Services	0	0	0
550	0	0	7925	Tools & Equipment < \$5,000	0	0	0
1,684	0	0	7940	Furniture < \$5,000	0	0	0
141,766	0	0		Total Materials & Services	0	0	0
811	0	0	8000	Equipment	0	0	0
3,469	0	0	8020	Furniture - Exempt	0	0	0
42,130	0	0	8100	Building	0	0	0
46,410	0	0		Total Capital Outlay	0	0	0
0	77,860	0	9170	To Capital Projects	0	0	0
0	77,860	0		Total Transfers Out	0	0	0
188,176	77,860	0		Total Expenditures and Fund Balance	0	0	0

KLAMATH COMMUNITY COLLEGE DISTRICT

Fiscal Year 2021-2022

7506 - Founders Hall - Landscaping

Actual 2018-19	Actual 2019-20	Budget 2020-21	Acct#	Account Description	Proposed Amount	Approved Amount	Adopted Amount
6,630	0	0	6700	Full Time Support Staff	0	0	0
20,763	0	0	6800	Part Time Support Staff	0	0	0
2,090	0	0	1	FICA	0	0	0
15	0	0	2	Worker's Compensation	0	0	0
172	0	0	3	Unemployment	0	0	0
3,449	0	0	4	PERS	0	0	0
7	0	0	5	Life Insurance	0	0	0
12	0	0	6	Accident/Disability Insurance	0	0	0
1,278	0	0	7	Health Insurance	0	0	0
34,415	0	0		Total Personnel Services	0	0	0
44,238	0	0	7050	Supplies	0	0	0
61,478	0	0	7400	Contracted Services	0	0	0
1,143	0	0	7645	Other Fees & Services	0	0	0
8,742	0	0	7920	Equipment Lease / Rental	0	0	0
115,600	0	0		Total Materials & Services	0	0	0
38,060	0	0	8000	Equipment	0	0	0
38,060	0	0		Total Capital Outlay	0	0	0
188,075	0	0		Total Expenditures and Fund Balance	0	0	0

GLOSSARY

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.

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.

Budget: Glossary of Terms

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.

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.

Budget: Glossary of Terms

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.

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.

Budget: Glossary of Terms

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.

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.

Budget: Glossary of Terms

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.