

# Ketchikan Gateway Borough School District

## Budget vs. Actuals by Object

From Date: 7/1/2020

To Date: 12/31/2020

Fiscal Year: 2020-2021

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance

| Account Number      | Description                    | GL Budget       | Range To Date    | YTD              | Balance        | Encumbrance    | Budget Balance | % Bud   |
|---------------------|--------------------------------|-----------------|------------------|------------------|----------------|----------------|----------------|---------|
| 100.000.000.011.000 | City/Borough Direct Appropriat | \$0.00          | (\$4,543,519.60) | (\$4,543,519.60) | \$4,543,519.60 | \$0.00         | \$4,543,519.60 | 0.00%   |
| 100.000.000.040.000 | Other Local Revenues           | \$0.00          | (\$40,822.10)    | (\$40,822.10)    | \$40,822.10    | \$0.00         | \$40,822.10    | 0.00%   |
| 100.000.000.047.000 | E-Rate Subsidy 047             | \$0.00          | (\$49,798.27)    | (\$49,798.27)    | \$49,798.27    | \$0.00         | \$49,798.27    | 0.00%   |
| 100.000.000.051.000 | Foundation Program             | \$0.00          | (\$8,451,420.00) | (\$8,451,420.00) | \$8,451,420.00 | \$0.00         | \$8,451,420.00 | 0.00%   |
| 100.000.000.181.000 | SOA Medicaid Reimbursement     | \$0.00          | (\$17,004.03)    | (\$17,004.03)    | \$17,004.03    | \$0.00         | \$17,004.03    | 0.00%   |
| 100.000.000.311.000 | Certified Superintendent       | \$145,000.00    | \$72,499.98      | \$72,499.98      | \$72,500.02    | \$72,500.02    | \$0.00         | 0.00%   |
| 100.000.000.313.000 | Certified Principal/Assistant  | \$1,330,494.00  | \$660,877.86     | \$660,877.86     | \$669,616.14   | \$661,096.84   | \$8,519.30     | 0.64%   |
| 100.000.000.314.000 | Certified Director/Coordinator | \$246,452.00    | \$113,147.94     | \$113,147.94     | \$133,304.06   | \$113,147.90   | \$20,156.16    | 8.18%   |
| 100.000.000.315.000 | Certified Teacher              | \$13,257,906.00 | \$4,459,507.24   | \$4,459,507.24   | \$8,798,398.76 | \$8,779,568.50 | \$18,830.26    | 0.14%   |
| 100.000.000.316.000 | Certified Extra Duty           | \$122,400.00    | \$104,482.86     | \$104,482.86     | \$17,917.14    | \$49,396.50    | (\$31,479.36)  | -25.72% |
| 100.000.000.317.000 | Certified Subs/Temps           | \$5,000.00      | \$2,400.00       | \$2,400.00       | \$2,600.00     | \$0.00         | \$2,600.00     | 52.00%  |
| 100.000.000.318.000 | Certified Specialists          | \$330,318.00    | \$81,550.20      | \$81,550.20      | \$248,767.80   | \$163,100.47   | \$85,667.33    | 25.93%  |
| 100.000.000.319.000 | Teachers, Part Year            | \$100,000.00    | \$35,628.29      | \$35,628.29      | \$64,371.71    | \$52,327.47    | \$12,044.24    | 12.04%  |
| 100.000.000.321.000 | Classified Director/Coordinato | \$388,000.00    | \$191,634.02     | \$191,634.02     | \$196,365.98   | \$191,634.02   | \$4,731.96     | 1.22%   |
| 100.000.000.322.000 | Classified Specialists         | \$352,860.00    | \$165,530.96     | \$165,530.96     | \$187,329.04   | \$207,572.79   | (\$20,243.75)  | -5.74%  |
| 100.000.000.323.000 | Classified Aides/Paraprofessio | \$3,199,740.00  | \$1,555,090.06   | \$1,555,090.06   | \$1,644,649.94 | \$2,323,270.48 | (\$678,620.54) | -21.21% |
| 100.000.000.324.000 | Classified Support Staff       | \$1,345,052.00  | \$649,275.26     | \$649,275.26     | \$695,776.74   | \$699,747.65   | (\$3,970.91)   | -0.30%  |
| 100.000.000.325.000 | Maintenance/Custodial Staff    | \$1,170,656.00  | \$531,127.58     | \$531,127.58     | \$639,528.42   | \$633,224.64   | \$6,303.78     | 0.54%   |
| 100.000.000.329.000 | Classified Subs/Temps          | \$329,000.00    | \$121,019.97     | \$121,019.97     | \$207,980.03   | \$14,249.60    | \$193,730.43   | 58.88%  |
| 100.000.000.337.000 | Extra Duty Classified          | \$49,500.00     | \$24,119.71      | \$24,119.71      | \$25,380.29    | \$3,199.00     | \$22,181.29    | 44.81%  |
| 100.000.000.338.000 | Classified Stipend             | \$18,000.00     | \$8,700.00       | \$8,700.00       | \$9,300.00     | \$7,500.00     | \$1,800.00     | 10.00%  |
| 100.000.000.361.000 | Insurance - Life & Health      | \$5,321,361.00  | \$1,802,389.71   | \$1,802,389.71   | \$3,518,971.29 | \$2,870,515.17 | \$648,456.12   | 12.19%  |
| 100.000.000.362.000 | Unemployment Insurance         | \$25,000.00     | \$0.00           | \$0.00           | \$25,000.00    | \$0.00         | \$25,000.00    | 100.00% |
| 100.000.000.363.000 | Worker's Compensation Insuranc | \$207,000.00    | \$238,013.95     | \$238,013.95     | (\$31,013.95)  | \$0.00         | (\$31,013.95)  | -14.98% |
| 100.000.000.364.000 | FICA Contribution              | \$763,522.00    | \$319,217.25     | \$319,217.25     | \$444,304.75   | \$442,734.18   | \$1,570.57     | 0.21%   |
| 100.000.000.365.000 | Retirement Contribution - TRS  | \$1,951,906.00  | \$695,454.74     | \$695,454.74     | \$1,256,451.26 | \$1,241,896.87 | \$14,554.39    | 0.75%   |
| 100.000.000.366.000 | Retirement Contribution - PERS | \$1,397,653.00  | \$669,443.52     | \$669,443.52     | \$728,209.48   | \$891,497.29   | (\$163,287.81) | -11.68% |
| 100.000.000.367.000 | TRS On-behalf Payments         | \$2,751,922.00  | \$0.00           | \$0.00           | \$2,751,922.00 | \$0.00         | \$2,751,922.00 | 100.00% |
| 100.000.000.368.000 | PERS On-behalf Payments        | \$543,072.00    | \$0.00           | \$0.00           | \$543,072.00   | \$0.00         | \$543,072.00   | 100.00% |
| 100.000.000.369.000 | Other Employee Benefits        | \$32,000.00     | \$21,724.55      | \$21,724.55      | \$10,275.45    | \$19,362.90    | (\$9,087.45)   | -28.40% |
| 100.000.000.371.000 | Undesignated                   | \$0.00          | \$336.80         | \$336.80         | (\$336.80)     | \$0.00         | (\$336.80)     | 0.00%   |
| 100.000.000.378.000 | Educational Assistance         | \$25,600.00     | \$13,773.00      | \$13,773.00      | \$11,827.00    | (\$455.00)     | \$12,282.00    | 47.98%  |
| 100.000.000.379.000 | Physicals Reimbursement        | \$7,500.00      | \$2,427.92       | \$2,427.92       | \$5,072.08     | \$0.00         | \$5,072.08     | 67.63%  |
| 100.000.000.390.000 | Transportation Allowance       | \$12,500.00     | \$0.00           | \$0.00           | \$12,500.00    | \$0.00         | \$12,500.00    | 100.00% |
| 100.000.000.410.000 | Professional & Technical Servi | \$300,000.00    | \$290,229.78     | \$290,229.78     | \$9,770.22     | \$14,078.32    | (\$4,308.10)   | -1.44%  |
| 100.000.000.412.000 | Auditing & Accounting Services | \$36,000.00     | \$40,081.17      | \$40,081.17      | (\$4,081.17)   | \$4,527.83     | (\$8,609.00)   | -23.91% |
| 100.000.000.413.000 | Management Services            | \$10,000.00     | \$0.00           | \$0.00           | \$10,000.00    | \$0.00         | \$10,000.00    | 100.00% |
| 100.000.000.414.000 | Legal Services                 | \$45,000.00     | \$28,255.06      | \$28,255.06      | \$16,744.94    | \$0.00         | \$16,744.94    | 37.21%  |
| 100.000.000.420.000 | Staff Travel                   | \$30,000.00     | \$0.00           | \$0.00           | \$30,000.00    | \$0.00         | \$30,000.00    | 100.00% |
| 100.000.000.421.000 | Staff Transportation           | \$7,600.00      | \$1,241.60       | \$1,241.60       | \$6,358.40     | \$0.00         | \$6,358.40     | 83.66%  |
| 100.000.000.425.000 | Student Travel                 | \$25,000.00     | \$100.98         | \$100.98         | \$24,899.02    | \$6,000.00     | \$18,899.02    | 75.60%  |
| 100.000.000.430.000 | Utility Services (Utilities &  | \$210,000.00    | \$133,366.66     | \$133,366.66     | \$76,633.34    | \$0.00         | \$76,633.34    | 36.49%  |
| 100.000.000.431.000 | Water and Sewage               | \$264,715.00    | \$62,145.86      | \$62,145.86      | \$202,569.14   | \$15,152.71    | \$187,416.43   | 70.80%  |
| 100.000.000.432.000 | Garbage                        | \$120,450.00    | \$29,736.03      | \$29,736.03      | \$90,713.97    | \$10,387.83    | \$80,326.14    | 66.69%  |
| 100.000.000.433.000 | Communications (Postage)       | \$14,400.00     | \$3,968.56       | \$3,968.56       | \$10,431.44    | \$246.64       | \$10,184.80    | 70.73%  |
| 100.000.000.436.000 | Electricity                    | \$557,677.00    | \$126,200.58     | \$126,200.58     | \$431,476.42   | \$24,816.50    | \$406,659.92   | 72.92%  |
| 100.000.000.438.000 | Gasoline, Diesel, or Heating O | \$529,673.00    | \$72,463.66      | \$72,463.66      | \$457,209.34   | \$37,981.08    | \$419,228.26   | 79.15%  |
| 100.000.000.440.000 | Other Purchased Services       | \$276,700.00    | \$153,123.66     | \$153,123.66     | \$123,576.34   | \$25,341.51    | \$98,234.83    | 35.50%  |
| 100.000.000.441.000 | Rentals                        | \$80,000.00     | \$48,342.00      | \$48,342.00      | \$31,658.00    | \$0.00         | \$31,658.00    | 39.57%  |
| 100.000.000.442.000 | Building Repair & Maintenance  | \$128,000.00    | \$44,941.72      | \$44,941.72      | \$83,058.28    | \$0.00         | \$83,058.28    | 64.89%  |

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From Date: 7/1/2020

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- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance

| Account Number      | Description                    | GL Budget       | Range To Date    | YTD              | Balance          | Encumbrance     | Budget Balance   | % Bud   |
|---------------------|--------------------------------|-----------------|------------------|------------------|------------------|-----------------|------------------|---------|
| 100.000.000.443.000 | Equipment Repair & Maintenance | \$0.00          | \$307.75         | \$307.75         | (\$307.75)       | \$331.00        | (\$638.75)       | 0.00%   |
| 100.000.000.445.000 | Insurance & Bond Premiums      | \$365,500.00    | \$266,836.22     | \$266,836.22     | \$98,663.78      | \$0.00          | \$98,663.78      | 26.99%  |
| 100.000.000.450.000 | Supplies, Materials, & Media   | \$1,131,604.00  | \$839,260.70     | \$839,260.70     | \$292,343.30     | \$174,210.85    | \$118,132.45     | 10.44%  |
| 100.000.000.451.000 | Teaching Supplies              | \$69,200.00     | \$8,562.89       | \$8,562.89       | \$60,637.11      | \$0.00          | \$60,637.11      | 87.63%  |
| 100.000.000.457.000 | Small Tools & Equipment        | \$117,500.00    | \$130,872.97     | \$130,872.97     | (\$13,372.97)    | \$7,680.75      | (\$21,053.72)    | -17.92% |
| 100.000.000.480.000 | Tuition - Students & Stipends  | \$60,000.00     | \$28,718.00      | \$28,718.00      | \$31,282.00      | \$0.00          | \$31,282.00      | 52.14%  |
| 100.000.000.490.000 | Other Expenses                 | \$60,000.00     | \$1,702.72       | \$1,702.72       | \$58,297.28      | \$0.00          | \$58,297.28      | 97.16%  |
| 100.000.000.491.000 | Dues & Fees                    | \$23,000.00     | \$5,983.50       | \$5,983.50       | \$17,016.50      | \$0.00          | \$17,016.50      | 73.98%  |
| 100.000.000.495.000 | Indirect Costs                 | (\$15,000.00)   | (\$11,048.96)    | (\$11,048.96)    | (\$3,951.04)     | \$0.00          | (\$3,951.04)     | 26.34%  |
| 100.000.000.510.000 | Equipment                      | \$107,400.00    | \$44,787.16      | \$44,787.16      | \$62,612.84      | \$29,599.00     | \$33,013.84      | 30.74%  |
| 100.000.000.550.000 | Transfer to Other Funds        | \$536,162.00    | \$0.00           | \$0.00           | \$536,162.00     | \$0.00          | \$536,162.00     | 100.00% |
| 100.000.000.599.000 | Unallocated Budget             | \$590,218.00    | \$0.00           | \$0.00           | \$590,218.00     | \$0.00          | \$590,218.00     | 100.00% |
| 100.000.000.605.000 | Cash on Deposit with Borough   | \$0.00          | \$4,087,979.39   | \$1,561,580.80   | (\$1,561,580.80) | \$0.00          | (\$1,561,580.80) | 0.00%   |
| 100.000.000.606.000 | GF OPEN                        | \$0.00          | \$0.00           | \$12,357.23      | (\$12,357.23)    | \$0.00          | (\$12,357.23)    | 0.00%   |
| 100.000.000.612.000 | GF Main -4541 ZBA              | \$0.00          | \$385,268.24     | \$2,851,099.32   | (\$2,851,099.32) | \$0.00          | (\$2,851,099.32) | 0.00%   |
| 100.000.000.613.000 | GF Cash in Bank Payroll        | \$0.00          | (\$2,924,250.61) | (\$3,114,899.60) | \$3,114,899.60   | \$0.00          | \$3,114,899.60   | 0.00%   |
| 100.000.000.614.000 | GF Cash in Bank General 4566   | \$0.00          | (\$501,945.32)   | (\$989,672.78)   | \$989,672.78     | \$0.00          | \$989,672.78     | 0.00%   |
| 100.000.000.615.000 | Cash in the Bank Business - 45 | \$0.00          | \$55.23          | \$378,102.33     | (\$378,102.33)   | \$0.00          | (\$378,102.33)   | 0.00%   |
| 100.000.000.616.000 | Cash in Bank - ACH 4582        | \$0.00          | (\$2,587,885.62) | (\$1,916,985.78) | \$1,916,985.78   | \$0.00          | \$1,916,985.78   | 0.00%   |
| 100.000.000.619.000 | Cash in Bank - Blue Pay 3486   | \$0.00          | \$203.80         | \$583.95         | (\$583.95)       | \$0.00          | (\$583.95)       | 0.00%   |
| 100.000.000.630.000 | GF Accounts Receivable         | \$0.00          | \$0.00           | \$54,707.19      | (\$54,707.19)    | \$0.00          | (\$54,707.19)    | 0.00%   |
| 100.000.000.640.000 | GF Due From Other Funds        | \$0.00          | (\$315,456.78)   | \$1,193,525.94   | (\$1,193,525.94) | \$0.00          | (\$1,193,525.94) | 0.00%   |
| 100.000.000.698.000 | GF Payroll Advance             | \$0.00          | \$4,184.19       | \$8,366.78       | (\$8,366.78)     | \$0.00          | (\$8,366.78)     | 0.00%   |
| 100.000.000.703.000 | GF Payable to Ketchikan High S | \$0.00          | (\$397.80)       | (\$397.80)       | \$397.80         | \$0.00          | \$397.80         | 0.00%   |
| 100.000.000.710.000 | GF Accounts Payable 710        | \$0.00          | \$65,354.40      | \$841.52         | (\$841.52)       | \$0.00          | (\$841.52)       | 0.00%   |
| 100.000.000.720.000 | Payroll Accruals & Liabilities | \$0.00          | (\$10.76)        | (\$10.76)        | \$10.76          | \$0.00          | \$10.76          | 0.00%   |
| 100.000.000.721.000 | PERS Payable                   | \$0.00          | (\$88.00)        | (\$88.00)        | \$88.00          | \$0.00          | \$88.00          | 0.00%   |
| 100.000.000.726.000 | GF Federal Income Tax Payable  | \$0.00          | \$0.00           | (\$88.07)        | \$88.07          | \$0.00          | \$88.07          | 0.00%   |
| 100.000.000.727.000 | Health & Life Insurance Payabl | \$0.00          | \$0.00           | (\$254,894.05)   | \$254,894.05     | \$0.00          | \$254,894.05     | 0.00%   |
| 100.000.000.729.000 | GF FICA & Medicare Payable 729 | \$0.00          | \$0.00           | (\$8,073.45)     | \$8,073.45       | \$0.00          | \$8,073.45       | 0.00%   |
| 100.000.000.800.000 | Prior Year Income Summary 800  | \$0.00          | \$0.00           | (\$354,065.13)   | \$354,065.13     | \$0.00          | \$354,065.13     | 0.00%   |
| 100.000.000.801.000 | Prior Year Income Summary      | \$0.00          | \$0.00           | \$338,744.79     | (\$338,744.79)   | \$0.00          | (\$338,744.79)   | 0.00%   |
| 100.000.000.820.000 | Committed Fund Balance         | \$0.00          | \$0.00           | (\$206,233.00)   | \$206,233.00     | \$0.00          | \$206,233.00     | 0.00%   |
| 100.000.000.830.000 | Assigned Fund Balance          | \$0.00          | \$0.00           | (\$141,665.00)   | \$141,665.00     | \$0.00          | \$141,665.00     | 0.00%   |
| 100.000.000.845.000 | GF Unreserved Fund Balance 820 | \$0.00          | \$0.00           | (\$1,199,826.07) | \$1,199,826.07   | \$0.00          | \$1,199,826.07   | 0.00%   |
| <b>Grand Total:</b> |                                | \$41,110,213.00 | \$0.00           | \$0.00           | \$41,110,213.00  | \$19,787,441.31 | \$21,322,771.69  | 51.87%  |

End of Report