



Ketchikan Gateway Borough School District

February 2025 Board Financial Report

Relationships – Engagement – Student Centered

Ketchikan Gateway Borough School District

KGBSD Board General Fund - Revenue Report

From Date: 2/1/2025

To Date: 2/28/2025

Fiscal Year: 2024-2025

- 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	(\$11,978,109.00)	\$0.00	(\$11,264,314.00)	(\$713,795.00)	\$0.00	(\$713,795.00)	5.96%
100.000.000.012.000	City/Borough In-kind Services	(\$355,000.00)	\$0.00	(\$355,000.00)	\$0.00	\$0.00	\$0.00	0.00%
100.000.000.031.000	Interest	(\$185,000.00)	(\$6,418.17)	(\$47,100.27)	(\$137,899.73)	\$0.00	(\$137,899.73)	74.54%
100.000.000.040.000	Other Local Revenues	(\$75,000.00)	(\$12,126.39)	(\$48,546.71)	(\$26,453.29)	\$0.00	(\$26,453.29)	35.27%
100.000.000.047.000	E-rate Revenue	(\$214,000.00)	(\$12,722.83)	(\$133,310.82)	(\$80,689.18)	(\$11,862.82)	(\$68,826.36)	32.16%
100.000.000.051.000	Foundation Program	(\$24,619,265.00)	(\$2,068,087.00)	(\$18,273,569.00)	(\$6,345,696.00)	\$0.00	(\$6,345,696.00)	25.78%
100.000.000.055.000	Supplemental Aid	(\$3,511,675.00)	\$0.00	\$0.00	(\$3,511,675.00)	\$0.00	(\$3,511,675.00)	100.00%
100.000.000.056.000	TRS Revenue On-Behalf	(\$2,181,300.00)	\$0.00	\$0.00	(\$2,181,300.00)	(\$2,181,300.00)	\$0.00	0.00%
100.000.000.057.000	PERS Revenue On-Behalf	(\$214,700.00)	\$0.00	\$0.00	(\$214,700.00)	(\$214,700.00)	\$0.00	0.00%
100.000.000.090.000	Other State Revenues	(\$15,000.00)	\$0.00	\$0.00	(\$15,000.00)	\$0.00	(\$15,000.00)	100.00%
100.000.000.140.000	Other Direct Federal Revenue	(\$15,000.00)	\$0.00	\$0.00	(\$15,000.00)	\$0.00	(\$15,000.00)	100.00%
100.000.000.181.000	SOA Medicaid Reimbursement	(\$150,000.00)	(\$21,344.63)	(\$21,344.63)	(\$128,655.37)	\$0.00	(\$128,655.37)	85.77%
	Function: Undesignated - 000	(\$43,514,049.00)	(\$2,120,699.02)	(\$30,143,185.43)	(\$13,370,863.57)	(\$2,407,862.82)	(\$10,963,000.75)	25.19%
	Fund: Operating Fund - 100	(\$43,514,049.00)	(\$2,120,699.02)	(\$30,143,185.43)	(\$13,370,863.57)	(\$2,407,862.82)	(\$10,963,000.75)	25.19%
Grand Total:		(\$43,514,049.00)	(\$2,120,699.02)	(\$30,143,185.43)	(\$13,370,863.57)	(\$2,407,862.82)	(\$10,963,000.75)	25.19%

End of Report

Ketchikan Gateway Borough School District

KGBSD Board General Fund - Expenditure by Function

From Date: 2/1/2025

To Date: 2/28/2025

Fiscal Year: 2024-2025

Subtotal by Collapse Mask
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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.100.310.000	Certified Salaries - 12 Month	\$11,118,892.22	\$901,241.78	\$5,410,629.03	\$5,708,263.19	\$5,262,008.92	\$446,254.27	4.01%
100.000.100.320.000	Classified Salaries	\$336,077.12	\$57,734.75	\$289,730.42	\$46,346.70	\$94,396.01	(\$48,049.31)	-14.30%
100.000.100.330.000	Classified Extra Duty	\$31,650.00	\$2,284.68	\$8,404.74	\$23,245.26	\$6,256.94	\$16,988.32	53.68%
100.000.100.360.000	Employee Benefits	\$6,622,977.63	\$341,113.47	\$2,483,847.52	\$4,139,130.11	\$3,822,803.71	\$316,326.40	4.78%
100.000.100.370.000	Educational Assistance	\$0.00	\$310.00	\$3,404.00	(\$3,404.00)	\$0.00	(\$3,404.00)	0.00%
100.000.100.410.000	Professional & Technical Servi	\$6,500.00	\$3,322.00	\$37,482.67	(\$30,982.67)	\$4,396.54	(\$35,379.21)	-544.30%
100.000.100.420.000	Staff Travel	\$23,000.00	\$5,587.57	\$11,069.01	\$11,930.99	\$0.00	\$11,930.99	51.87%
100.000.100.430.000	Utility Services (Utilities &	\$15,500.00	\$313.85	\$3,913.93	\$11,586.07	\$0.00	\$11,586.07	74.75%
100.000.100.440.000	Other Purchased Services	\$89,000.00	\$11,532.39	\$99,294.13	(\$10,294.13)	\$42,020.76	(\$52,314.89)	-58.78%
100.000.100.450.000	Supplies, Materials, & Media	\$458,324.00	\$30,394.99	\$237,907.41	\$220,416.59	\$13,757.14	\$206,659.45	45.09%
100.000.100.480.000	Tuition - Students & Stipends	\$0.00	\$30,680.00	\$30,680.00	(\$30,680.00)	\$0.00	(\$30,680.00)	0.00%
100.000.100.490.000	Other Expenses	\$3,500.00	\$0.00	\$3,714.70	(\$214.70)	\$0.00	(\$214.70)	-6.13%
100.000.100.590.000	Unallocated Budget	\$416,653.89	\$0.00	\$0.00	\$416,653.89	\$0.00	\$416,653.89	100.00%
	Function: Regular Instruction - 100	\$19,122,074.86	\$1,384,515.48	\$8,620,077.56	\$10,501,997.30	\$9,245,640.02	\$1,256,357.28	6.57%
100.000.200.310.000	Certified Salaries - 12 Month	\$2,347,354.60	\$187,221.06	\$1,216,971.30	\$1,130,383.30	\$1,101,656.83	\$28,726.47	1.22%
100.000.200.320.000	Classified Salaries	\$2,820,533.23	\$326,310.45	\$1,743,897.01	\$1,076,636.22	\$934,646.94	\$141,989.28	5.03%
100.000.200.330.000	Classified Extra Duty	\$12,000.00	\$0.00	\$43.74	\$11,956.26	\$0.00	\$11,956.26	99.64%
100.000.200.360.000	Employee Benefits	\$3,961,419.58	\$331,219.53	\$2,069,199.36	\$1,892,220.22	\$1,590,846.66	\$301,373.56	7.61%
100.000.200.370.000	Educational Assistance	\$10,000.00	\$0.00	\$1,539.00	\$8,461.00	\$0.00	\$8,461.00	84.61%
100.000.200.410.000	Professional & Technical Servi	\$450,000.00	\$43,633.36	\$112,636.36	\$337,363.64	\$4,350.00	\$333,013.64	74.00%
100.000.200.430.000	Utility Services (Utilities &	\$2,000.00	\$176.01	\$1,224.71	\$775.29	\$174.40	\$600.89	30.04%
100.000.200.450.000	Supplies, Materials, & Media	\$8,800.00	\$2,507.97	\$9,150.81	(\$350.81)	\$793.73	(\$1,144.54)	-13.01%
100.000.200.490.000	Other Expenses	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
	Function: Special Education - 200	\$9,627,107.41	\$891,068.38	\$5,154,662.29	\$4,472,445.12	\$3,632,468.56	\$839,976.56	8.73%
100.000.300.310.000	Certified Salaries - 12 Month	\$787,308.66	\$65,229.92	\$399,869.75	\$387,438.91	\$396,278.94	(\$8,840.03)	-1.12%
100.000.300.320.000	Classified Salaries	\$918,542.86	\$87,373.87	\$666,520.69	\$252,022.17	\$286,707.00	(\$34,684.83)	-3.78%
100.000.300.330.000	Classified Extra Duty	\$1,000.00	\$0.00	\$1,052.29	(\$52.29)	\$0.00	(\$52.29)	-5.23%
100.000.300.360.000	Employee Benefits	\$1,156,171.17	\$73,920.30	\$615,121.49	\$541,049.68	\$581,105.71	(\$40,056.03)	-3.46%
100.000.300.370.000	Educational Assistance	\$0.00	\$0.00	\$5,778.00	(\$5,778.00)	\$0.00	(\$5,778.00)	0.00%
100.000.300.410.000	Professional & Technical Servi	\$15,000.00	\$156.25	\$16,978.75	(\$1,978.75)	\$2,394.00	(\$4,372.75)	-29.15%
100.000.300.420.000	Staff Travel	\$0.00	\$0.00	(\$856.95)	\$856.95	\$0.00	\$856.95	0.00%
100.000.300.430.000	Utility Services (Utilities &	\$177,000.00	\$19,636.84	\$138,006.78	\$38,993.22	\$19,418.32	\$19,574.90	11.06%
100.000.300.440.000	Other Purchased Services	\$67,500.00	\$121.00	\$53,078.55	\$14,421.45	\$0.00	\$14,421.45	21.37%
100.000.300.450.000	Supplies, Materials, & Media	\$357,550.00	\$22,746.85	\$298,851.47	\$58,698.53	\$46,798.59	\$11,899.94	3.33%
100.000.300.480.000	Tuition - Students & Stipends	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
100.000.300.510.000	Equipment	\$50,150.00	\$0.00	\$50,149.47	\$0.53	\$0.00	\$0.53	0.00%
	Function: Support Services - Students - 300	\$3,545,222.69	\$269,185.03	\$2,244,550.29	\$1,300,672.40	\$1,332,702.56	(\$32,030.16)	-0.90%
100.000.400.310.000	Certified Salaries - 12 Month	\$1,478,782.00	\$142,640.47	\$1,083,076.94	\$395,705.06	\$570,561.91	(\$174,856.85)	-11.82%
100.000.400.320.000	Classified Salaries	\$550,474.10	\$62,154.09	\$402,102.96	\$148,371.14	\$214,296.43	(\$65,925.29)	-11.98%
100.000.400.330.000	Classified Extra Duty	\$0.00	\$0.00	\$3,015.91	(\$3,015.91)	\$0.00	(\$3,015.91)	0.00%
100.000.400.360.000	Employee Benefits	\$1,174,742.97	\$91,220.47	\$703,878.92	\$470,864.05	\$585,917.95	(\$115,053.90)	-9.79%
100.000.400.370.000	Educational Assistance	\$0.00	\$0.00	\$3,078.00	(\$3,078.00)	\$0.00	(\$3,078.00)	0.00%
100.000.400.410.000	Professional & Technical Servi	\$300.00	\$2,790.00	\$3,489.98	(\$3,189.98)	\$2,700.00	(\$5,889.98)	-1963.33%
100.000.400.420.000	Staff Travel	\$0.00	\$0.00	\$5,316.26	(\$5,316.26)	\$0.00	(\$5,316.26)	0.00%
100.000.400.430.000	Utility Services (Utilities &	\$83,600.00	\$8,183.80	\$55,832.69	\$27,767.31	\$7,427.49	\$20,339.82	24.33%
100.000.400.440.000	Other Purchased Services	\$45,375.00	\$0.00	\$20,144.43	\$25,230.57	\$4,724.66	\$20,505.91	45.19%
100.000.400.450.000	Supplies, Materials, & Media	\$38,500.00	\$4,567.92	\$14,068.92	\$24,431.08	\$4,506.00	\$19,925.08	51.75%
100.000.400.490.000	Other Expenses	\$3,500.00	\$0.00	\$9,325.00	(\$5,825.00)	\$0.00	(\$5,825.00)	-166.43%

Ketchikan Gateway Borough School District

KGBSD Board General Fund - Expenditure by Function

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	Function: School Administration - 400	\$3,375,274.07	\$311,556.75	\$2,303,330.01	\$1,071,944.06	\$1,390,134.44	(\$318,190.38)	-9.43%
100.000.500.310.000	Certified Salaries - 12 Month	\$287,125.00	\$24,361.66	\$194,893.28	\$92,231.72	\$97,446.72	(\$5,215.00)	-1.82%
100.000.500.320.000	Classified Salaries	\$556,921.38	\$46,408.00	\$372,005.98	\$184,915.40	\$186,042.97	(\$1,127.57)	-0.20%
100.000.500.330.000	Classified Extra Duty	\$20,000.00	\$1,250.00	\$13,454.88	\$6,545.12	\$5,000.00	\$1,545.12	7.73%
100.000.500.360.000	Employee Benefits	\$566,540.40	\$38,893.59	\$329,183.31	\$237,357.09	\$226,656.64	\$10,700.45	1.89%
100.000.500.410.000	Professional & Technical Servi	\$126,075.00	\$8,433.50	\$95,329.87	\$30,745.13	\$31,712.50	(\$967.37)	-0.77%
100.000.500.420.000	Staff Travel	\$0.00	\$1,531.48	\$11,387.50	(\$11,387.50)	\$7,387.98	(\$18,775.48)	0.00%
100.000.500.430.000	Utility Services (Utilities &	\$8,000.00	\$1,073.79	\$3,366.27	\$4,633.73	\$357.74	\$4,275.99	53.45%
100.000.500.440.000	Other Purchased Services	\$180,750.00	\$11,250.41	\$107,791.17	\$72,958.83	\$3,000.00	\$69,958.83	38.70%
100.000.500.450.000	Supplies, Materials, & Media	\$50,850.00	\$1,417.76	\$14,663.59	\$36,186.41	\$47.58	\$36,138.83	71.07%
100.000.500.490.000	Other Expenses	(\$55,150.10)	\$4,102.18	(\$22,074.75)	(\$33,075.35)	\$0.00	(\$33,075.35)	59.97%
	Function: Undesignated - 500	\$1,741,111.68	\$138,722.37	\$1,120,001.10	\$621,110.58	\$557,652.13	\$63,458.45	3.64%
100.000.600.320.000	Classified Salaries	\$1,352,538.22	\$137,337.40	\$1,005,735.19	\$346,803.03	\$504,569.76	(\$157,766.73)	-11.66%
100.000.600.330.000	Classified Extra Duty	\$10,000.00	\$0.00	\$44,740.16	(\$34,740.16)	\$0.00	(\$34,740.16)	-347.40%
100.000.600.360.000	Employee Benefits	\$1,009,263.71	\$98,183.34	\$761,604.49	\$247,659.22	\$427,370.18	(\$179,710.96)	-17.81%
100.000.600.410.000	Professional & Technical Servi	\$159,000.00	\$9,899.75	\$246,917.21	(\$87,917.21)	\$26,030.18	(\$113,947.39)	-71.67%
100.000.600.420.000	Staff Travel	\$0.00	\$0.00	\$1,533.73	(\$1,533.73)	\$0.00	(\$1,533.73)	0.00%
100.000.600.430.000	Utility Services (Utilities &	\$1,489,650.00	\$129,523.36	\$640,267.75	\$849,382.25	\$145,752.54	\$703,629.71	47.23%
100.000.600.440.000	Other Purchased Services	\$857,250.00	\$11,995.90	\$810,545.29	\$46,704.71	\$44,854.50	\$1,850.21	0.22%
100.000.600.450.000	Supplies, Materials, & Media	\$273,250.00	\$20,008.04	\$170,619.96	\$102,630.04	\$90,716.66	\$11,913.38	4.36%
100.000.600.490.000	Other Expenses	\$400.00	\$0.00	\$18,780.28	(\$18,380.28)	\$0.00	(\$18,380.28)	-4595.07%
100.000.600.510.000	Equipment	\$0.00	\$0.00	\$19,900.00	(\$19,900.00)	\$0.00	(\$19,900.00)	0.00%
	Function: Operations & Maintenance - 600	\$5,151,351.93	\$406,947.79	\$3,720,644.06	\$1,430,707.87	\$1,239,293.82	\$191,414.05	3.72%
100.000.700.310.000	Certified Salaries - 12 Month	\$76,950.00	\$17,560.80	\$115,026.30	(\$38,076.30)	\$59,948.70	(\$98,025.00)	-127.39%
100.000.700.320.000	Classified Salaries	\$6,000.00	\$1,620.00	\$45,592.00	(\$39,592.00)	\$7,337.00	(\$46,929.00)	-782.15%
100.000.700.330.000	Classified Extra Duty	\$70,600.00	\$722.00	\$3,283.50	\$67,316.50	\$3,921.50	\$63,395.00	89.79%
100.000.700.360.000	Employee Benefits	\$56,860.52	\$5,155.81	\$38,210.37	\$18,650.15	\$46,223.20	(\$27,573.05)	-48.49%
100.000.700.410.000	Professional & Technical Servi	\$2,000.00	\$3,110.00	\$12,272.50	(\$10,272.50)	\$0.00	(\$10,272.50)	-513.63%
100.000.700.420.000	Staff Travel	\$335,000.00	\$34,683.73	\$128,311.21	\$206,688.79	\$10,341.97	\$196,346.82	58.61%
100.000.700.440.000	Other Purchased Services	\$30,000.00	\$55.00	\$23,068.46	\$6,931.54	\$6,000.00	\$931.54	3.11%
100.000.700.450.000	Supplies, Materials, & Media	\$25,500.00	\$2,671.83	\$7,151.07	\$18,348.93	\$350.69	\$17,998.24	70.58%
100.000.700.490.000	Other Expenses	\$15,000.00	\$0.00	\$13,410.14	\$1,589.86	\$0.00	\$1,589.86	10.60%
	Function: Student Activities - 700	\$617,910.52	\$65,579.17	\$386,325.55	\$231,584.97	\$134,123.06	\$97,461.91	15.77%
	Fund: Operating Fund - 100	\$43,180,053.16	\$3,467,574.97	\$23,549,590.86	\$19,630,462.30	\$17,532,014.59	\$2,098,447.71	4.86%
Grand Total:		\$43,180,053.16	\$3,467,574.97	\$23,549,590.86	\$19,630,462.30	\$17,532,014.59	\$2,098,447.71	4.86%

End of Report

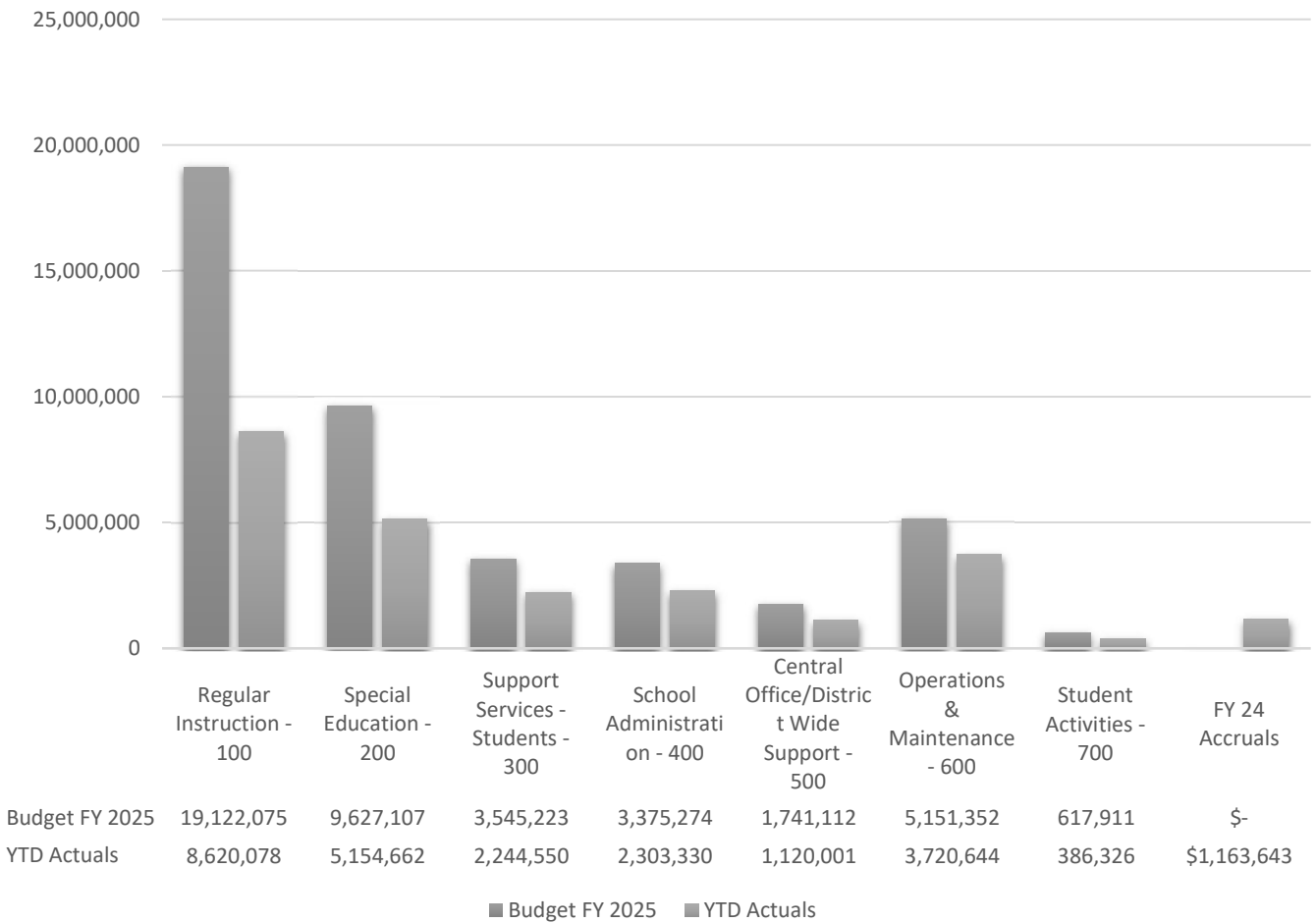
KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT

YTD EXPENDITURES BY FUNCTION CODE

February 2025

Function	Budget FY 2025	YTD Actuals	Remaining (\$)	YTD Actual (%)
Regular Instruction - 100	19,122,075	8,620,078	10,501,997	45.1%
Special Education - 200	9,627,107	5,154,662	4,472,445	53.5%
Support Services - Students - 300	3,545,223	2,244,550	1,300,672	63.3%
School Administration - 400	3,375,274	2,303,330	1,071,944	68.2%
Central Office/District Wide Support - 500	1,741,112	1,120,001	621,111	64.3%
Operations & Maintenance - 600	5,151,352	3,720,644	1,430,708	72.2%
Student Activities - 700	617,911	386,326	231,585	62.5%
FY 24 Accruals	\$ -	\$ 1,163,643	\$ (1,163,643)	
TOTAL	\$ 43,180,053	\$ 24,713,234	\$ 18,466,820	

**Ketchikan Gateway Borough School District
YTD Expenditures By Function Code
Fiscal Year 2025**



Ketchikan Gateway Borough School District

KGBSD Board General Fund - Expenditures by DAC

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100.111.000.000.000	Houghtaling Elementary Org: Houghtaling Elementary - 111	\$5,460,028.91 \$5,460,028.91	\$573,031.02 \$573,031.02	\$3,439,211.09 \$3,439,211.09	\$2,020,817.82 \$2,020,817.82	\$2,527,384.01 \$2,527,384.01	(\$506,566.19) (\$506,566.19)	-9.28% -9.28%
100.112.000.000.000	Charter School Special Educati Org: Charter School Special Education Services - 112	\$1,311,761.18 \$1,311,761.18	\$115,234.02 \$115,234.02	\$648,767.41 \$648,767.41	\$662,993.77 \$662,993.77	\$423,101.29 \$423,101.29	\$239,892.48 \$239,892.48	18.29% 18.29%
100.113.000.000.000	Fawn Mountain Elementary Org: Fawn Mountain Elementary - 113	\$4,325,112.52 \$4,325,112.52	\$355,301.74 \$355,301.74	\$2,211,172.29 \$2,211,172.29	\$2,113,940.23 \$2,113,940.23	\$1,652,313.99 \$1,652,313.99	\$461,626.24 \$461,626.24	10.67% 10.67%
100.114.000.000.000	Point Higgins Elementary Org: Point Higgins Elementary - 114	\$3,818,499.90 \$3,818,499.90	\$336,576.37 \$336,576.37	\$1,969,773.19 \$1,969,773.19	\$1,848,726.71 \$1,848,726.71	\$1,497,851.58 \$1,497,851.58	\$350,875.13 \$350,875.13	9.19% 9.19%
100.115.000.000.000	Ketchikan Charter School Org: Ketchikan Charter School - 115	\$2,635,221.99 \$2,635,221.99	\$209,842.54 \$209,842.54	\$1,429,220.85 \$1,429,220.85	\$1,206,001.14 \$1,206,001.14	\$983,428.62 \$983,428.62	\$222,572.52 \$222,572.52	8.45% 8.45%
100.116.000.000.000	Tongass School of Arts & Scien Org: Tongass School of Arts & Sciences - 116	\$1,806,680.13 \$1,806,680.13	\$154,496.07 \$154,496.07	\$966,115.27 \$966,115.27	\$840,564.86 \$840,564.86	\$747,318.72 \$747,318.72	\$93,246.14 \$93,246.14	5.16% 5.16%
100.120.000.000.000	Schoenbar Middle School Org: Schoenbar Middle School - 120	\$3,525,615.40 \$3,525,615.40	\$295,313.15 \$295,313.15	\$1,965,604.79 \$1,965,604.79	\$1,560,010.61 \$1,560,010.61	\$1,536,794.77 \$1,536,794.77	\$23,215.84 \$23,215.84	0.66% 0.66%
100.130.000.000.000	Ketchikan High School Org: Ketchikan High School - 130	\$7,967,104.03 \$7,967,104.03	\$710,751.09 \$710,751.09	\$4,276,361.16 \$4,276,361.16	\$3,690,742.87 \$3,690,742.87	\$2,962,539.22 \$2,962,539.22	\$728,203.65 \$728,203.65	9.14% 9.14%
100.139.000.000.000	Revilla Alternative School Org: Revilla Alternative School - 139	\$1,565,366.93 \$1,565,366.93	\$140,296.82 \$140,296.82	\$885,540.63 \$885,540.63	\$679,826.30 \$679,826.30	\$738,247.23 \$738,247.23	(\$58,420.93) (\$58,420.93)	-3.73% -3.73%
100.190.000.000.000	District Wide Support Org: District Wide Support - 190	\$5,401,292.37 \$5,401,292.37	\$397,442.17 \$397,442.17	\$3,853,764.94 \$3,853,764.94	\$1,547,527.43 \$1,547,527.43	\$1,498,986.77 \$1,498,986.77	\$48,540.66 \$48,540.66	0.90% 0.90%
100.191.000.000.000	Fast Track Homeschool Program Org: Fast Track Homeschool Program - 191	\$308,737.77 \$308,737.77	\$15,367.19 \$15,367.19	\$134,611.24 \$134,611.24	\$174,126.53 \$174,126.53	\$60,410.27 \$60,410.27	\$113,716.26 \$113,716.26	36.83% 36.83%
100.192.000.000.000	Districtwide Special Services Org: Districtwide Special Services - 192	\$1,339,357.03 \$1,339,357.03	\$98,692.93 \$98,692.93	\$521,121.33 \$521,121.33	\$818,235.70 \$818,235.70	\$294,677.55 \$294,677.55	\$523,558.15 \$523,558.15	39.09% 39.09%
100.193.000.000.000	Districtwide Expenses Org: Districtwide Expenses - 193	\$989,275.00 \$989,275.00	\$65,229.86 \$65,229.86	\$893,326.67 \$893,326.67	\$95,948.33 \$95,948.33	\$212,960.57 \$212,960.57	(\$117,012.24) (\$117,012.24)	-11.83% -11.83%
100.194.000.000.000	Borough In-Kind Org: Borough In-Kind - 194	\$315,000.00 \$315,000.00	\$0.00 \$0.00	\$355,000.00 \$355,000.00	(\$40,000.00) (\$40,000.00)	\$0.00 \$0.00	(\$40,000.00) (\$40,000.00)	-12.70% -12.70%
100.195.000.000.000	On-Behalf Employee Benefits Org: On-Behalf Employee Benefits - 195	\$2,396,000.00 \$2,396,000.00	\$0.00 \$0.00	\$0.00 \$0.00	\$2,396,000.00 \$2,396,000.00	\$2,396,000.00 \$2,396,000.00	\$0.00 \$0.00	0.00% 0.00%
100.196.000.000.000	Medicaid Org: Medicaid - 196	\$15,000.00 \$15,000.00	\$0.00 \$0.00	\$0.00 \$0.00	\$15,000.00 \$15,000.00	\$0.00 \$0.00	\$15,000.00 \$15,000.00	100.00% 100.00%
	Fund: Operating Fund - 100	\$43,180,053.16	\$3,467,574.97	\$23,549,590.86	\$19,630,462.30	\$17,532,014.59	\$2,098,447.71	4.86%

Ketchikan Gateway Borough School District

KGBSD Board General Fund - Expenditures by DAC

From Date: 2/1/2025

To Date: 2/28/2025

Fiscal Year: 2024-2025

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
Grand Total:		\$43,180,053.16	\$3,467,574.97	\$23,549,590.86	\$19,630,462.30	\$17,532,014.59	\$2,098,447.71	4.86%

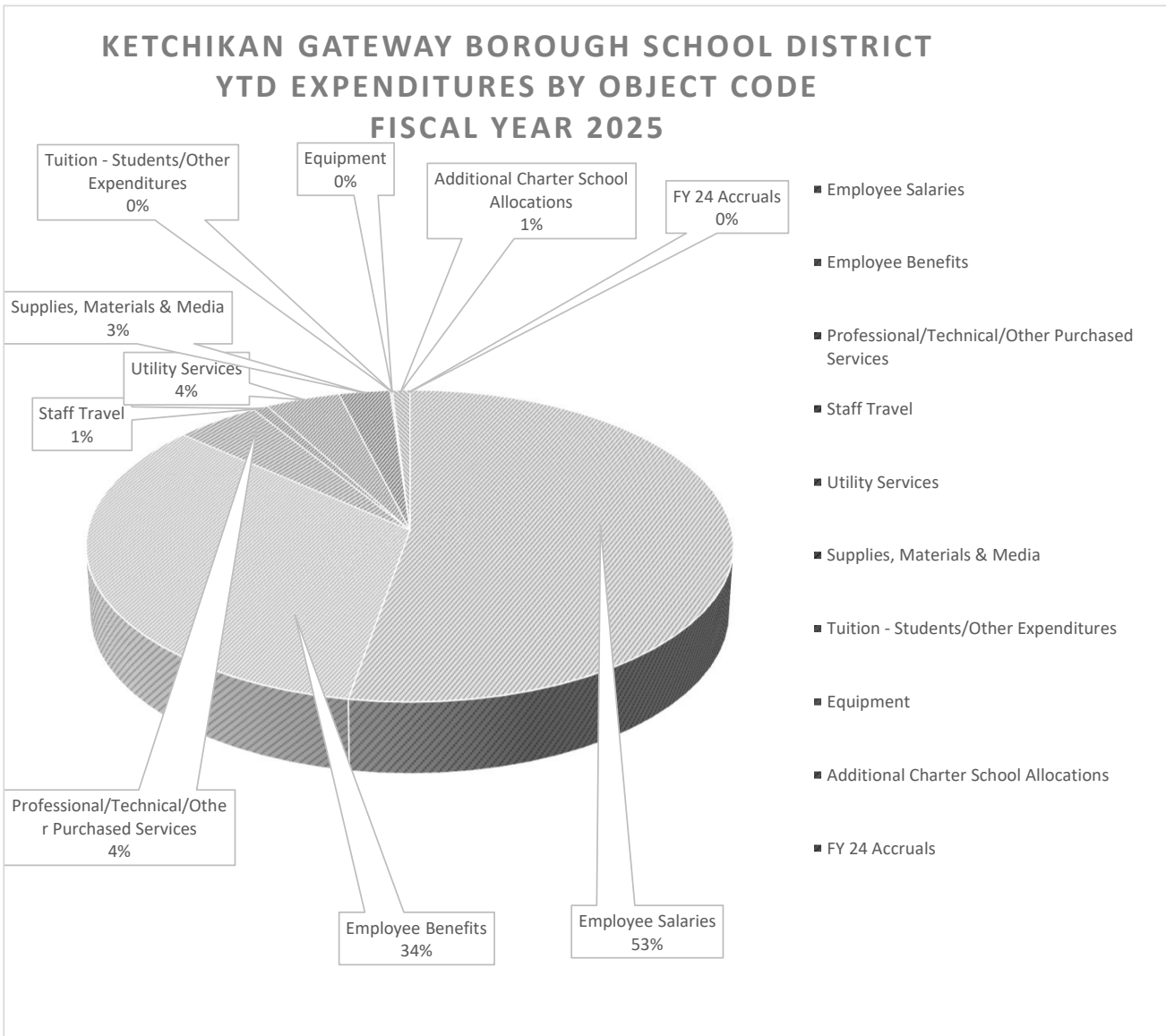
End of Report

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT

YTD EXPENDITURES BY OBJECT CODE

February 2025

Object	Budget FY 2025	YTD Actuals	Remaining (\$)	YTD Actual (%)
Employee Salaries	\$ 22,782,749	\$ 13,020,046	\$ 9,762,703	57.1%
Employee Benefits	\$ 14,557,976	\$ 7,014,844	\$ 7,543,132	48.2%
Professional/Technical/Other Purchased Services	\$ 2,028,750	\$ 1,639,029	\$ 389,721	80.8%
Staff Travel	\$ 358,000	\$ 156,761	\$ 201,239	43.8%
Utility Services	\$ 1,775,750	\$ 842,612	\$ 933,138	47.5%
Supplies, Materials & Media	\$ 1,212,774	\$ 752,413	\$ 460,361	62.0%
Tuition - Students/Other Expenditures	\$ (2,750)	\$ 53,835	\$ (56,585)	-1957.6%
Equipment	\$ 50,150	\$ 70,049	\$ (19,899)	139.7%
Additional Charter School Allocations	\$ 416,654	\$ -	\$ 416,654	0.0%
FY 24 Accruals	\$ -	\$ 1,163,643	\$ (1,163,643)	
TOTAL	\$ 43,180,053	\$ 24,713,234	\$ 18,466,820	



Ketchikan Gateway Borough School District

KGBSD Board General Fund - Expenditures by DAC

From Date: 2/1/2025

To Date: 2/28/2025

Fiscal Year: 2024-2025

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
100.111.000.000.000	Houghtaling Elementary Org: Houghtaling Elementary - 111	\$5,460,028.91 \$5,460,028.91	\$573,031.02 \$573,031.02	\$3,439,211.09 \$3,439,211.09	\$2,020,817.82 \$2,020,817.82	\$2,527,384.01 \$2,527,384.01	(\$506,566.19) (\$506,566.19)	-9.28% -9.28%
100.112.000.000.000	Charter School Special Educati Org: Charter School Special Education Services - 112	\$1,311,761.18 \$1,311,761.18	\$115,234.02 \$115,234.02	\$648,767.41 \$648,767.41	\$662,993.77 \$662,993.77	\$423,101.29 \$423,101.29	\$239,892.48 \$239,892.48	18.29% 18.29%
100.113.000.000.000	Fawn Mountain Elementary Org: Fawn Mountain Elementary - 113	\$4,325,112.52 \$4,325,112.52	\$355,301.74 \$355,301.74	\$2,211,172.29 \$2,211,172.29	\$2,113,940.23 \$2,113,940.23	\$1,652,313.99 \$1,652,313.99	\$461,626.24 \$461,626.24	10.67% 10.67%
100.114.000.000.000	Point Higgins Elementary Org: Point Higgins Elementary - 114	\$3,818,499.90 \$3,818,499.90	\$336,576.37 \$336,576.37	\$1,969,773.19 \$1,969,773.19	\$1,848,726.71 \$1,848,726.71	\$1,497,851.58 \$1,497,851.58	\$350,875.13 \$350,875.13	9.19% 9.19%
100.115.000.000.000	Ketchikan Charter School Org: Ketchikan Charter School - 115	\$2,635,221.99 \$2,635,221.99	\$209,842.54 \$209,842.54	\$1,429,220.85 \$1,429,220.85	\$1,206,001.14 \$1,206,001.14	\$983,428.62 \$983,428.62	\$222,572.52 \$222,572.52	8.45% 8.45%
100.116.000.000.000	Tongass School of Arts & Scien Org: Tongass School of Arts & Sciences - 116	\$1,806,680.13 \$1,806,680.13	\$154,496.07 \$154,496.07	\$966,115.27 \$966,115.27	\$840,564.86 \$840,564.86	\$747,318.72 \$747,318.72	\$93,246.14 \$93,246.14	5.16% 5.16%
100.120.000.000.000	Schoenbar Middle School Org: Schoenbar Middle School - 120	\$3,525,615.40 \$3,525,615.40	\$295,313.15 \$295,313.15	\$1,965,604.79 \$1,965,604.79	\$1,560,010.61 \$1,560,010.61	\$1,536,794.77 \$1,536,794.77	\$23,215.84 \$23,215.84	0.66% 0.66%
100.130.000.000.000	Ketchikan High School Org: Ketchikan High School - 130	\$7,967,104.03 \$7,967,104.03	\$710,751.09 \$710,751.09	\$4,276,361.16 \$4,276,361.16	\$3,690,742.87 \$3,690,742.87	\$2,962,539.22 \$2,962,539.22	\$728,203.65 \$728,203.65	9.14% 9.14%
100.139.000.000.000	Revilla Alternative School Org: Revilla Alternative School - 139	\$1,565,366.93 \$1,565,366.93	\$140,296.82 \$140,296.82	\$885,540.63 \$885,540.63	\$679,826.30 \$679,826.30	\$738,247.23 \$738,247.23	(\$58,420.93) (\$58,420.93)	-3.73% -3.73%
100.190.000.000.000	District Wide Support Org: District Wide Support - 190	\$5,401,292.37 \$5,401,292.37	\$397,442.17 \$397,442.17	\$3,853,764.94 \$3,853,764.94	\$1,547,527.43 \$1,547,527.43	\$1,498,986.77 \$1,498,986.77	\$48,540.66 \$48,540.66	0.90% 0.90%
100.191.000.000.000	Fast Track Homeschool Program Org: Fast Track Homeschool Program - 191	\$308,737.77 \$308,737.77	\$15,367.19 \$15,367.19	\$134,611.24 \$134,611.24	\$174,126.53 \$174,126.53	\$60,410.27 \$60,410.27	\$113,716.26 \$113,716.26	36.83% 36.83%
100.192.000.000.000	Districtwide Special Services Org: Districtwide Special Services - 192	\$1,339,357.03 \$1,339,357.03	\$98,692.93 \$98,692.93	\$521,121.33 \$521,121.33	\$818,235.70 \$818,235.70	\$294,677.55 \$294,677.55	\$523,558.15 \$523,558.15	39.09% 39.09%
100.193.000.000.000	Districtwide Expenses Org: Districtwide Expenses - 193	\$989,275.00 \$989,275.00	\$65,229.86 \$65,229.86	\$893,326.67 \$893,326.67	\$95,948.33 \$95,948.33	\$212,960.57 \$212,960.57	(\$117,012.24) (\$117,012.24)	-11.83% -11.83%
100.194.000.000.000	Borough In-Kind Org: Borough In-Kind - 194	\$315,000.00 \$315,000.00	\$0.00 \$0.00	\$355,000.00 \$355,000.00	(\$40,000.00) (\$40,000.00)	\$0.00 \$0.00	(\$40,000.00) (\$40,000.00)	-12.70% -12.70%
100.195.000.000.000	On-Behalf Employee Benefits Org: On-Behalf Employee Benefits - 195	\$2,396,000.00 \$2,396,000.00	\$0.00 \$0.00	\$0.00 \$0.00	\$2,396,000.00 \$2,396,000.00	\$2,396,000.00 \$2,396,000.00	\$0.00 \$0.00	0.00% 0.00%
100.196.000.000.000	Medicaid Org: Medicaid - 196	\$15,000.00 \$15,000.00	\$0.00 \$0.00	\$0.00 \$0.00	\$15,000.00 \$15,000.00	\$0.00 \$0.00	\$15,000.00 \$15,000.00	100.00% 100.00%
	Fund: Operating Fund - 100	\$43,180,053.16	\$3,467,574.97	\$23,549,590.86	\$19,630,462.30	\$17,532,014.59	\$2,098,447.71	4.86%

Ketchikan Gateway Borough School District

KBSD Board General Fund - Expenditures by DAC

From Date: 2/1/2025

To Date: 2/28/2025

Fiscal Year: 2024-2025

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
Grand Total:		\$43,180,053.16	\$3,467,574.97	\$23,549,590.86	\$19,630,462.30	\$17,532,014.59	\$2,098,447.71	4.86%

End of Report

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Revenue

From Date: 2/1/2025

To Date: 2/28/2025

Fiscal Year: 2024-2025

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
140.000.000.150.000	Federal Sources - AKDOE Fund: AKLiteracy~CLSD - 140	\$0.00 \$0.00	\$0.00 \$0.00	(\$35,200.61) (\$35,200.61)	\$35,200.61 \$35,200.61	\$0.00 \$0.00	\$35,200.61 \$35,200.61	0.00% 0.00%
203.000.000.030.000	Earnings on Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
203.000.000.150.000	Federal Sources - AKDOE Fund: Safety & Wellbeing Conference - DEED - 203	(\$13,000.00) (\$13,000.00)	\$0.00 \$0.00	(\$13,000.00) (\$13,000.00)	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	0.00% 0.00%
205.000.000.065.000	Student Transportation Fund: Pupil Transportation Fund - 205	(\$1,539,351.00) (\$1,539,351.00)	\$0.00 \$0.00	(\$513,117.00) (\$513,117.00)	(\$1,026,234.00) (\$1,026,234.00)	\$0.00 \$0.00	(\$1,026,234.00) (\$1,026,234.00)	66.67% 66.67%
255.000.000.020.000	Food Service	(\$1,064,000.00)	(\$83.14)	(\$77,771.38)	(\$986,228.62)	\$0.00	(\$986,228.62)	92.69%
255.000.000.120.000	Indian Education - DOE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
255.000.000.122.000	Food Service Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
255.000.000.123.000	Food Service Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
255.000.000.161.000	USDA Food Service Reimbursemen	\$0.00	(\$36,833.31)	(\$173,586.72)	\$173,586.72	\$0.00	\$173,586.72	0.00%
255.000.000.162.000	USDA Donated Commodities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
255.000.000.164.000	Lunch Reimb	\$0.00	\$0.00	(\$23,930.40)	\$23,930.40	\$0.00	\$23,930.40	0.00%
255.000.000.165.000	Breakfast Reimbursement	\$0.00	(\$11,259.78)	(\$58,406.21)	\$58,406.21	\$0.00	\$58,406.21	0.00%
255.000.000.166.000	Snack Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
255.000.000.167.000	Summer Breakfast Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
255.000.000.168.000	USE 255.000.910.168.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
255.000.000.250.000	Transfers from Other Funds Fund: Food Service Fund - 255	\$0.00 (\$1,064,000.00)	\$0.00 (\$48,176.23)	\$0.00 (\$333,694.71)	\$0.00 (\$730,305.29)	\$0.00 \$0.00	\$0.00 (\$730,305.29)	0.00% 68.64%
257.000.000.150.000	USE 257.000.910.150.000 Fund: Fresh Fruits & Vegetables Program - 257	(\$65,701.00) (\$65,701.00)	(\$9,036.73) (\$9,036.73)	(\$23,830.04) (\$23,830.04)	(\$41,870.96) (\$41,870.96)	\$0.00 \$0.00	(\$41,870.96) (\$41,870.96)	63.73% 63.73%
262.000.000.090.000	Other State Revenues Fund: MTSS - ACSA - 262	(\$300.00) (\$300.00)	\$0.00 \$0.00	\$0.00 \$0.00	(\$300.00) (\$300.00)	\$0.00 \$0.00	(\$300.00) (\$300.00)	100.00% 100.00%
266.000.000.090.000	USE 266.000.905.090.000 Fund: Ketchikan Construction Academy - 266	(\$32,391.00) (\$32,391.00)	\$0.00 \$0.00	\$0.00 \$0.00	(\$32,391.00) (\$32,391.00)	\$0.00 \$0.00	(\$32,391.00) (\$32,391.00)	100.00% 100.00%
267.000.000.000.000	Rural and Low Income Schools G	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
267.000.000.100.000	USE 267.000.910.100.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
267.000.000.150.000	Federal Sources - AKDOE Fund: Rural and Low Income Schools Grant - 267	(\$39,662.00) (\$39,662.00)	\$0.00 \$0.00	\$0.00 \$0.00	(\$39,662.00) (\$39,662.00)	\$0.00 \$0.00	(\$39,662.00) (\$39,662.00)	100.00% 100.00%
270.000.000.150.000	USE 270.000.910.150.000 Fund: Title II-A Teacher/Principal Training & Recruiting - 270	(\$168,835.00) (\$168,835.00)	\$0.00 \$0.00	(\$50,888.37) (\$50,888.37)	(\$117,946.63) (\$117,946.63)	\$0.00 \$0.00	(\$117,946.63) (\$117,946.63)	69.86% 69.86%
274.000.000.150.000	USE 274.000.910.150.000 Fund: Title I Grant - 274	(\$652,290.00) (\$652,290.00)	(\$141,811.60) (\$141,811.60)	(\$189,255.60) (\$189,255.60)	(\$463,034.40) (\$463,034.40)	\$0.00 \$0.00	(\$463,034.40) (\$463,034.40)	70.99% 70.99%
275.000.000.140.000	Other Direct Federal Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
275.000.000.150.000	USE 275.000.910.190.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
275.000.000.190.000	Federal - Pass through Interme Fund: VOICES ON THE LAND~SHI - 275	(\$21,584.00) (\$21,584.00)	\$0.00 \$0.00	\$0.00 \$0.00	(\$21,584.00) (\$21,584.00)	\$0.00 \$0.00	(\$21,584.00) (\$21,584.00)	100.00% 100.00%
277.000.000.090.000	USE 277.000.905.090.000 Fund: Alternative Schools Grant - 277	(\$20,800.00) (\$20,800.00)	\$0.00 \$0.00	(\$6,358.43) (\$6,358.43)	(\$14,441.57) (\$14,441.57)	\$0.00 \$0.00	(\$14,441.57) (\$14,441.57)	69.43% 69.43%

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Revenue

From Date: 2/1/2025

To Date: 2/28/2025

Fiscal Year: 2024-2025

- 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
278.000.000.150.000	Revenue from Federal Sources - Fund: Title VI-B Grant - 278	(\$716,345.00) (\$716,345.00)	(\$268,408.93) (\$268,408.93)	(\$314,856.72) (\$314,856.72)	(\$401,488.28) (\$401,488.28)	\$0.00 \$0.00	(\$401,488.28) (\$401,488.28)	56.05% 56.05%
279.000.000.150.000	USE 279.000.910.150.000 Fund: Preschool Disabled Grant - 279	(\$44,552.00) (\$44,552.00)	(\$10,824.20) (\$10,824.20)	(\$17,394.24) (\$17,394.24)	(\$27,157.76) (\$27,157.76)	\$0.00 \$0.00	(\$27,157.76) (\$27,157.76)	60.96% 60.96%
281.000.000.150.000	USE 281.000.910.150.000 Fund: Title IV-A Grant - 281	(\$95,746.00) (\$95,746.00)	\$0.00 \$0.00	(\$9,948.69) (\$9,948.69)	(\$85,797.31) (\$85,797.31)	\$0.00 \$0.00	(\$85,797.31) (\$85,797.31)	89.61% 89.61%
282.000.000.150.000	USE 282.000.910.150.000 Fund: Carl Perkins Basic Grant - 282	(\$71,013.00) (\$71,013.00)	\$0.00 \$0.00	(\$7,032.00) (\$7,032.00)	(\$63,981.00) (\$63,981.00)	\$0.00 \$0.00	(\$63,981.00) (\$63,981.00)	90.10% 90.10%
293.000.000.100.000	USE 293.000.910.100.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
293.000.000.150.000	USE 293.000.910.150.000 Fund: School Improvement Grant - 293	(\$49,952.00) (\$49,952.00)	\$0.00 \$0.00	(\$19,343.15) (\$19,343.15)	(\$30,608.85) (\$30,608.85)	\$0.00 \$0.00	(\$30,608.85) (\$30,608.85)	61.28% 61.28%
294.000.000.050.000	State Sources Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
294.000.000.090.000	Other State Revenues Fund: Youth Risk Behavior Survey Grant - 294	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	0.00% 0.00%
295.000.000.090.000	Other State Revenues Fund: Staff Development -SOA DEED - 295	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	0.00% 0.00%
298.000.000.041.000	Tuition from Students	\$0.00	\$0.00	(\$300.00)	\$300.00	\$0.00	\$300.00	0.00%
298.000.000.042.000	Tuition from Other Districts Fund: AKLN - 298	(\$17,088.00) (\$17,088.00)	\$0.00 \$0.00	(\$1,800.00) (\$2,100.00)	(\$15,288.00) (\$14,988.00)	\$0.00 \$0.00	(\$15,288.00) (\$14,988.00)	89.47% 87.71%
299.000.000.140.000	Other Direct Federal Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
299.000.000.190.000	Federal - Pass through Interme Fund: Project Transform ~AASB - 299	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	0.00% 0.00%
302.000.000.140.000	Other Direct Federal Revenue Fund: ALASKA STATE LIBRARY 45.310 - 302	(\$2,000.00) (\$2,000.00)	\$0.00 \$0.00	(\$2,000.00) (\$2,000.00)	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	0.00% 0.00%
303.000.000.140.000	Other Direct Federal Revenue	(\$126,720.00)	(\$35,513.06)	(\$35,513.06)	(\$91,206.94)	\$0.00	(\$91,206.94)	71.98%
303.000.000.150.000	Revenue from Federal Sources - Fund: AK NATIVE ED-SHI - 303	\$0.00 (\$126,720.00)	\$0.00 (\$35,513.06)	\$0.00 (\$35,513.06)	\$0.00 (\$91,206.94)	\$0.00 \$0.00	\$0.00 (\$91,206.94)	0.00% 71.98%
305.000.000.140.000	USE 305.000.910.140.000 Fund: Emergency Connectivity Fund Program - 305	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	0.00% 0.00%
306.000.000.150.000	Revenue from Federal Sources - Fund: Easy ARPA Library Grant - 306	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	0.00% 0.00%
307.000.000.100.000	Federal Sources - Direct Fund: Trauma Informed Schools - 307	(\$964,863.00) (\$964,863.00)	(\$252,824.33) (\$252,824.33)	(\$495,514.17) (\$495,514.17)	(\$469,348.83) (\$469,348.83)	\$0.00 \$0.00	(\$469,348.83) (\$469,348.83)	48.64% 48.64%
310.000.000.150.000	Federal Sources - AKDOE Fund: ARP HOMELESS II - 310	(\$8,917.00) (\$8,917.00)	\$0.00 \$0.00	(\$3,743.09) (\$3,743.09)	(\$5,173.91) (\$5,173.91)	\$0.00 \$0.00	(\$5,173.91) (\$5,173.91)	58.02% 58.02%
355.000.000.100.000	USE 355.000.910.100.000 Fund: Title VI-Indian Education Act Grant - 355	(\$243,727.00) (\$243,727.00)	\$0.00 \$0.00	(\$137,596.76) (\$137,596.76)	(\$106,130.24) (\$106,130.24)	\$0.00 \$0.00	(\$106,130.24) (\$106,130.24)	43.54% 43.54%

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Revenue

From Date: 2/1/2025

To Date: 2/28/2025

Fiscal Year: 2024-2025

- 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
378.000.000.046.000	Rental	\$0.00	\$0.00	(\$1,182.75)	\$1,182.75	\$0.00	\$1,182.75	0.00%
378.000.000.048.000	Auditorium Rental	(\$45,137.00)	\$0.00	(\$11,503.00)	(\$33,634.00)	\$0.00	(\$33,634.00)	74.52%
	Fund: Public Use of Facilities Fund - 378	(\$45,137.00)	\$0.00	(\$12,685.75)	(\$32,451.25)	\$0.00	(\$32,451.25)	71.90%
Grand Total:		(\$6,003,974.00)	(\$766,595.08)	(\$2,223,072.39)	(\$3,780,901.61)	\$0.00	(\$3,780,901.61)	62.97%

End of Report

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Expenditures

From Date: 2/1/2025

To Date: 2/28/2025

Fiscal Year: 2024-2025

- 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
140.000.000.316.000	Certified Extra Duty	\$15,376.00	\$0.00	\$1,933.60	\$13,442.40	\$1,933.60	\$11,508.80	74.85%
140.000.000.364.000	FICA Contribution	\$228.00	\$0.00	\$28.03	\$199.97	\$28.03	\$171.94	75.41%
140.000.000.365.000	Retirement Contribution - TRS	\$1,926.18	\$0.00	\$242.87	\$1,683.31	\$242.87	\$1,440.44	74.78%
140.000.000.410.000	Professional & Technical Servi	\$11,907.00	\$5,506.00	\$10,950.00	\$957.00	\$0.00	\$957.00	8.04%
140.000.000.420.000	Staff Travel	\$50,164.35	\$7,983.03	\$24,140.13	\$26,024.22	\$6,422.00	\$19,602.22	39.08%
140.000.000.450.000	Supplies, Materials, & Media	\$38,173.59	\$119.65	\$13,351.04	\$24,822.55	\$982.32	\$23,840.23	62.45%
140.000.000.495.000	Indirect Costs	\$3,627.47	\$0.00	\$1,051.79	\$2,575.68	\$0.00	\$2,575.68	71.00%
	Fund: AKLiteracy~CLSD - 140	\$121,402.59	\$13,608.68	\$51,697.46	\$69,705.13	\$9,608.82	\$60,096.31	49.50%
203.000.000.420.000	Staff Travel	\$12,611.57	\$0.00	\$12,611.57	\$0.00	\$0.00	\$0.00	0.00%
203.000.000.495.000	Indirect Costs	\$388.43	\$0.00	\$388.43	\$0.00	\$0.00	\$0.00	0.00%
	Fund: Safety & Wellbeing Conference - DEED - 203	\$13,000.00	\$0.00	\$13,000.00	\$0.00	\$0.00	\$0.00	0.00%
205.000.000.321.000	Classified Director/Coordinato	\$20,000.00	\$1,583.24	\$12,665.93	\$7,334.07	\$6,332.96	\$1,001.11	5.01%
205.000.000.361.000	Insurance - Life & Health	\$4,455.00	\$372.92	\$3,112.15	\$1,342.85	\$1,491.68	(\$148.83)	-3.34%
205.000.000.364.000	FICA Contribution	\$1,530.00	\$122.26	\$978.64	\$551.36	\$489.04	\$62.32	4.07%
205.000.000.366.000	Retirement Contribution - PERS	\$4,400.00	\$348.31	\$2,786.49	\$1,613.51	\$1,393.24	\$220.27	5.01%
205.000.000.369.000	Other Employee Benefits	\$0.00	\$37.50	\$300.00	(\$300.00)	\$150.00	(\$450.00)	0.00%
205.000.000.425.000	Student Travel	\$50,000.00	\$11,684.19	\$11,684.19	\$38,315.81	\$492.57	\$37,823.24	75.65%
205.000.000.426.000	Student Transportation	\$825,000.00	\$359,959.70	\$432,663.63	\$392,336.37	\$89,493.82	\$302,842.55	36.71%
205.000.000.440.000	Other Purchased Services	\$985,000.00	\$341,913.00	\$597,084.52	\$387,915.48	\$85,478.25	\$302,437.23	30.70%
205.000.000.450.000	Supplies, Materials, & Media	\$100,000.00	\$6,964.61	\$40,377.89	\$59,622.11	\$8,711.19	\$50,910.92	50.91%
	Fund: Pupil Transportation Fund - 205	\$1,990,385.00	\$722,985.73	\$1,101,653.44	\$888,731.56	\$194,032.75	\$694,698.81	34.90%
255.000.000.321.000	Classified Director/Coordinato	\$76,877.92	\$6,405.20	\$51,241.59	\$25,636.33	\$48,656.54	(\$23,020.21)	-29.94%
255.000.000.323.000	Classified Aides/Paraprofessio	\$13,008.55	\$4,203.52	\$37,896.32	(\$24,887.77)	\$25,495.78	(\$50,383.55)	-387.31%
255.000.000.326.000	Food Service Staff	\$155,815.88	\$21,628.61	\$110,323.10	\$45,492.78	\$66,625.58	(\$21,132.80)	-13.56%
255.000.000.329.000	Classified Subs/Temps	\$0.00	\$200.00	\$2,564.40	(\$2,564.40)	\$2,625.00	(\$589.40)	0.00%
255.000.000.337.000	Extra Duty Classified	\$0.00	\$507.75	\$9,947.07	(\$9,947.07)	\$1,624.81	(\$11,571.88)	0.00%
255.000.000.360.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$2,926.51	(\$2,926.51)	0.00%
255.000.000.361.000	Insurance - Life & Health	\$90,288.00	\$16,743.74	\$100,756.22	(\$10,468.22)	\$60,252.86	(\$70,721.08)	-78.33%
255.000.000.364.000	FICA Contribution	\$18,796.23	\$2,440.47	\$15,724.91	\$3,071.32	\$10,024.94	(\$6,953.62)	-36.99%
255.000.000.366.000	Retirement Contribution - PERS	\$54,054.52	\$4,613.03	\$43,827.76	\$10,226.76	\$28,317.09	(\$18,090.33)	-33.47%
255.000.000.369.000	Other Employee Benefits	\$0.00	\$10.00	\$80.00	(\$80.00)	\$40.00	(\$120.00)	0.00%
255.000.000.410.000	Professional & Technical Servi	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
255.000.000.420.000	Staff Travel	\$2,000.00	\$0.00	\$90.80	\$1,909.20	\$0.00	\$1,909.20	95.46%
255.000.000.421.000	Staff Transportation	\$500.00	\$0.00	\$150.08	\$349.92	\$0.00	\$349.92	69.98%
255.000.000.430.000	Utility Services (Utilities &	\$500.00	\$36.67	\$255.82	\$244.18	\$44.75	\$199.43	39.89%
255.000.000.440.000	Other Purchased Services	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
255.000.000.450.000	Supplies, Materials, & Media	\$10,000.00	\$0.00	\$2,737.87	\$7,262.13	\$0.00	\$7,262.13	72.62%
255.000.000.459.000	Food	\$485,000.00	\$61,629.67	\$231,454.79	\$253,545.21	\$5,962.63	\$247,582.58	51.05%
255.000.000.460.000	Milk	\$95,000.00	\$12,916.89	\$52,372.59	\$42,627.41	\$0.00	\$42,627.41	44.87%
255.000.000.469.000	Other Supplies (Food Service O	\$40,000.00	\$3,104.68	\$27,768.82	\$12,231.18	\$925.90	\$11,305.28	28.26%
255.000.000.490.000	Other Expenses	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
	Fund: Food Service Fund - 255	\$1,048,091.10	\$134,440.23	\$687,192.14	\$360,898.96	\$253,522.39	\$107,376.57	10.24%
257.000.000.459.000	Food	\$63,738.12	\$8,094.00	\$36,717.17	\$27,020.95	\$0.00	\$27,020.95	42.39%
257.000.000.495.000	Indirect Costs	\$1,963.13	\$0.00	\$889.06	\$1,074.07	\$0.00	\$1,074.07	54.71%
	Fund: Fresh Fruits & Vegetables Program - 257	\$65,701.25	\$8,094.00	\$37,606.23	\$28,095.02	\$0.00	\$28,095.02	42.76%
262.000.000.495.000	Indirect Costs	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Expenditures

From Date: 2/1/2025

To Date: 2/28/2025

Fiscal Year: 2024-2025

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
	Fund: MTSS - ACSA - 262	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
266.000.000.316.000	Certified Extra Duty	\$3,000.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
266.000.000.364.000	FICA Contribution	\$62.58	\$21.75	\$21.75	\$40.83	\$21.75	\$19.08	30.49%
266.000.000.365.000	Retirement Contribution - TRS	\$542.05	\$188.40	\$188.40	\$353.65	\$188.40	\$165.25	30.49%
266.000.000.450.000	Supplies, Materials, & Media	\$28,000.00	\$0.00	\$6,927.89	\$21,072.11	\$7,705.36	\$13,366.75	47.74%
266.000.000.457.000	Small Tools & Equipment	\$786.00	\$0.00	\$0.00	\$786.00	\$0.00	\$786.00	100.00%
	Fund: Ketchikan Construction Academy - 266	\$32,390.63	\$1,710.15	\$8,638.04	\$23,752.59	\$9,415.51	\$14,337.08	44.26%
267.000.000.450.000	Supplies, Materials, & Media	\$2,898.75	\$0.00	\$2,898.75	\$0.00	\$0.00	\$0.00	0.00%
267.000.000.480.000	Tuition - Students & Stipends	\$36,763.25	\$0.00	\$26,179.00	\$10,584.25	\$0.00	\$10,584.25	28.79%
	Fund: Rural and Low Income Schools Grant - 267	\$39,662.00	\$0.00	\$29,077.75	\$10,584.25	\$0.00	\$10,584.25	26.69%
270.000.000.315.000	Certified Teacher	\$103,584.00	\$8,632.00	\$51,792.00	\$51,792.00	\$51,792.00	\$0.00	0.00%
270.000.000.361.000	Insurance - Life & Health	\$29,833.20	\$2,486.10	\$14,916.60	\$14,916.60	\$14,916.60	\$0.00	0.00%
270.000.000.364.000	FICA Contribution	\$1,460.11	\$121.66	\$730.96	\$729.15	\$729.97	(\$0.82)	-0.06%
270.000.000.365.000	Retirement Contribution - TRS	\$13,012.69	\$561.18	\$5,499.92	\$7,512.77	\$6,505.08	\$1,007.69	7.74%
270.000.000.410.000	Professional & Technical Servi	\$10,080.65	\$0.00	\$0.00	\$10,080.65	\$0.00	\$10,080.65	100.00%
270.000.000.420.000	Staff Travel	\$8,900.00	\$0.00	\$400.57	\$8,499.43	\$0.00	\$8,499.43	95.50%
270.000.000.421.000	Staff Transportation	\$1,000.00	\$0.00	\$152.76	\$847.24	\$0.00	\$847.24	84.72%
270.000.000.450.000	Supplies, Materials, & Media	\$0.00	\$0.00	\$4,080.65	(\$4,080.65)	\$0.00	(\$4,080.65)	0.00%
270.000.000.495.000	Indirect Costs	\$5,170.41	\$0.00	\$1,520.53	\$3,649.88	\$0.00	\$3,649.88	70.59%
	Fund: Title II-A Teacher/Principal Training & Recruiting - 270	\$173,041.06	\$11,800.94	\$79,093.99	\$93,947.07	\$73,943.65	\$20,003.42	11.56%
274.000.000.315.000	Certified Teacher	\$316,290.00	\$26,439.70	\$147,894.74	\$168,395.26	\$158,638.22	\$9,757.04	3.08%
274.000.000.316.000	Certified Extra Duty	\$32,751.21	\$0.00	\$0.00	\$32,751.21	\$0.00	\$32,751.21	100.00%
274.000.000.323.000	Classified Aides/Paraprofessio	\$34,250.00	\$4,315.56	\$23,311.60	\$10,938.40	\$12,383.76	(\$1,445.36)	-4.22%
274.000.000.361.000	Insurance - Life & Health	\$111,239.37	\$9,909.01	\$59,619.41	\$51,619.96	\$51,598.00	\$21.96	0.02%
274.000.000.364.000	FICA Contribution	\$6,954.14	\$691.87	\$3,802.93	\$3,151.21	\$3,155.48	(\$4.27)	-0.06%
274.000.000.365.000	Retirement Contribution - TRS	\$89,238.37	\$1,778.28	\$16,613.49	\$72,624.88	\$19,924.96	\$52,699.92	59.06%
274.000.000.366.000	Retirement Contribution - PERS	\$7,123.27	\$949.42	\$5,123.31	\$1,999.96	\$2,724.44	(\$724.48)	-10.17%
274.000.000.410.000	Professional & Technical Servi	\$1,599.98	\$0.00	(\$1,500.00)	\$3,099.98	\$0.00	\$3,099.98	193.75%
274.000.000.420.000	Staff Travel	\$10,775.00	\$0.00	\$6,136.31	\$4,638.69	\$0.00	\$4,638.69	43.05%
274.000.000.450.000	Supplies, Materials, & Media	\$22,578.00	\$655.00	\$13,769.61	\$8,808.39	\$1,252.56	\$7,555.83	33.47%
274.000.000.495.000	Indirect Costs	\$19,490.17	\$0.00	\$5,654.88	\$13,835.29	\$0.00	\$13,835.29	70.99%
	Fund: Title I Grant - 274	\$652,289.51	\$44,738.84	\$280,426.28	\$371,863.23	\$249,677.42	\$122,185.81	18.73%
275.000.000.410.000	Professional & Technical Servi	\$0.00	\$0.00	\$974.00	(\$974.00)	\$0.00	(\$974.00)	0.00%
275.000.000.450.000	Supplies, Materials, & Media	\$0.00	\$0.00	\$423.59	(\$423.59)	\$0.00	(\$423.59)	0.00%
275.000.000.599.000	Unallocated Budget	\$21,584.01	\$0.00	\$0.00	\$21,584.01	\$0.00	\$21,584.01	100.00%
	Fund: VOICES ON THE LAND-SHI - 275	\$21,584.01	\$0.00	\$1,397.59	\$20,186.42	\$0.00	\$20,186.42	93.52%
277.000.000.410.000	Professional & Technical Servi	\$3,078.50	\$0.00	\$0.00	\$3,078.50	\$0.00	\$3,078.50	100.00%
277.000.000.420.000	Staff Travel	\$3,064.00	\$0.00	\$3,062.78	\$1.22	\$0.00	\$1.22	0.04%
277.000.000.425.000	Student Travel	\$500.00	\$201.56	\$201.56	\$298.44	\$0.00	\$298.44	59.69%
277.000.000.441.000	Rentals	\$0.00	\$0.00	\$500.00	(\$500.00)	\$0.00	(\$500.00)	0.00%
277.000.000.450.000	Supplies, Materials, & Media	\$13,536.00	\$982.50	\$5,563.66	\$7,972.34	\$6,133.41	\$1,838.93	13.59%
277.000.000.495.000	Indirect Costs	\$621.50	\$0.00	\$189.99	\$431.51	\$0.00	\$431.51	69.43%
	Fund: Alternative Schools Grant - 277	\$20,800.00	\$1,184.06	\$9,517.99	\$11,282.01	\$6,133.41	\$5,148.60	24.75%
278.000.000.316.000	Certified Extra Duty	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	100.00%

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Expenditures

From Date: 2/1/2025

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Subtotal by Collapse Mask
 Include pre encumbrance
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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
278.000.000.337.000	Extra Duty Classified	\$47,000.00	\$0.00	\$0.00	\$47,000.00	\$0.00	\$47,000.00	100.00%
278.000.000.364.000	FICA Contribution	\$3,596.00	\$0.00	\$0.00	\$3,596.00	\$0.00	\$3,596.00	100.00%
278.000.000.365.000	Retirement Contribution - TRS	\$5,024.00	\$0.00	\$0.00	\$5,024.00	\$0.00	\$5,024.00	100.00%
278.000.000.366.000	Retirement Contribution - PERS	\$10,340.00	\$0.00	\$0.00	\$10,340.00	\$0.00	\$10,340.00	100.00%
278.000.000.410.000	Professional & Technical Servi	\$477,976.00	\$59,430.57	\$463,073.24	\$14,902.76	\$0.00	\$14,902.76	3.12%
278.000.000.420.000	Staff Travel	\$30,000.00	\$3,357.55	\$8,252.90	\$21,747.10	\$0.00	\$21,747.10	72.49%
278.000.000.433.000	Communications (Postage)	\$400.00	\$0.00	\$111.11	\$288.89	\$0.00	\$288.89	72.22%
278.000.000.440.000	Other Purchased Services	\$0.00	\$1,875.00	\$1,875.00	(\$1,875.00)	\$0.00	(\$1,875.00)	0.00%
278.000.000.450.000	Supplies, Materials, & Media	\$78,604.83	\$795.29	\$11,880.82	\$66,724.01	\$4,077.32	\$62,646.69	79.70%
278.000.000.457.000	Small Tools & Equipment	\$0.00	\$1,458.82	\$1,458.82	(\$1,458.82)	\$0.00	(\$1,458.82)	0.00%
278.000.000.491.000	Dues & Fees	\$2,000.00	\$0.00	\$278.00	\$1,722.00	\$0.00	\$1,722.00	86.10%
278.000.000.495.000	Indirect Costs	\$21,404.17	\$0.00	\$9,407.83	\$11,996.34	\$0.00	\$11,996.34	56.05%
	Fund: Title VI-B Grant - 278	\$716,345.00	\$66,917.23	\$496,337.72	\$220,007.28	\$4,077.32	\$215,929.96	30.14%
279.000.000.323.000	Classified Aides/Paraprofessio	\$23,421.13	\$2,815.09	\$15,343.09	\$8,078.04	\$8,078.05	(\$0.01)	0.00%
279.000.000.364.000	FICA Contribution	\$1,597.70	\$193.79	\$1,044.40	\$553.30	\$553.30	\$0.00	0.00%
279.000.000.366.000	Retirement Contribution - PERS	\$5,152.62	\$619.32	\$3,375.46	\$1,777.16	\$1,777.16	\$0.00	0.00%
279.000.000.410.000	Professional & Technical Servi	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
279.000.000.450.000	Supplies, Materials, & Media	\$8,049.39	\$420.08	\$3,835.92	\$4,213.47	\$61.68	\$4,151.79	51.58%
279.000.000.495.000	Indirect Costs	\$1,331.20	\$0.00	\$519.73	\$811.47	\$0.00	\$811.47	60.96%
	Fund: Preschool Disabled Grant - 279	\$44,552.04	\$4,048.28	\$24,118.60	\$20,433.44	\$10,470.19	\$9,963.25	22.36%
281.000.000.315.000	Certified Teacher	\$43,978.08	\$3,375.43	\$20,252.58	\$23,725.50	\$20,252.60	\$3,472.90	7.90%
281.000.000.361.000	Insurance - Life & Health	\$53.28	\$4.44	\$26.64	\$26.64	\$26.64	\$0.00	0.00%
281.000.000.364.000	FICA Contribution	\$584.08	\$48.66	\$292.06	\$292.02	\$292.05	(\$0.03)	-0.01%
281.000.000.365.000	Retirement Contribution - TRS	\$16,954.64	\$219.45	\$2,150.69	\$14,803.95	\$2,543.72	\$12,260.23	72.31%
281.000.000.410.000	Professional & Technical Servi	\$22,650.00	\$9,494.00	\$14,364.28	\$8,285.72	\$0.00	\$8,285.72	36.58%
281.000.000.420.000	Staff Travel	\$1,500.00	\$2,635.79	\$3,059.79	(\$1,559.79)	\$0.00	(\$1,559.79)	-103.99%
281.000.000.491.000	Dues & Fees	\$7,165.00	\$0.00	\$7,165.00	\$0.00	\$0.00	\$0.00	0.00%
281.000.000.495.000	Indirect Costs	\$2,860.86	\$0.00	\$844.49	\$2,016.37	\$0.00	\$2,016.37	70.48%
	Fund: Title IV-A Grant - 281	\$95,745.94	\$15,777.77	\$48,155.53	\$47,590.41	\$23,115.01	\$24,475.40	25.56%
282.000.000.450.000	Supplies, Materials, & Media	\$0.00	\$8,682.31	\$12,442.56	(\$12,442.56)	\$2,009.31	(\$14,451.87)	0.00%
	Fund: Carl Perkins Basic Grant - 282	\$0.00	\$8,682.31	\$12,442.56	(\$12,442.56)	\$2,009.31	(\$14,451.87)	0.00%
293.000.000.315.000	Certified Teacher	\$46,060.00	\$3,411.85	\$25,588.88	\$20,471.12	\$20,471.11	\$0.01	0.00%
293.000.000.316.000	Certified Extra Duty	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$0.00	\$2,400.00	100.00%
293.000.000.361.000	Insurance - Life & Health	\$0.00	\$0.00	\$0.00	\$0.00	\$30.30	(\$30.30)	0.00%
293.000.000.364.000	FICA Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$293.53	(\$293.53)	0.00%
293.000.000.365.000	Retirement Contribution - TRS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,571.18	(\$2,571.18)	0.00%
293.000.000.495.000	Indirect Costs	\$1,492.56	\$0.00	\$577.97	\$914.59	\$0.00	\$914.59	61.28%
	Fund: School Improvement Grant - 293	\$49,952.56	\$3,411.85	\$26,166.85	\$23,785.71	\$23,366.12	\$419.59	0.84%
298.000.000.316.000	Certified Extra Duty	\$0.00	\$0.00	\$14,994.00	(\$14,994.00)	\$0.00	(\$14,994.00)	0.00%
298.000.000.364.000	FICA Contribution	\$0.00	\$0.00	\$210.97	(\$210.97)	\$0.00	(\$210.97)	0.00%
298.000.000.365.000	Retirement Contribution - TRS	\$0.00	\$0.00	\$1,883.27	(\$1,883.27)	\$0.00	(\$1,883.27)	0.00%
	Fund: AKLN - 298	\$0.00	\$0.00	\$17,088.24	(\$17,088.24)	\$0.00	(\$17,088.24)	0.00%
302.000.000.420.000	Staff Travel	\$0.00	\$0.00	\$2,000.00	(\$2,000.00)	\$0.00	(\$2,000.00)	0.00%
	Fund: ALASKA STATE LIBRARY 45.310 - 302	\$0.00	\$0.00	\$2,000.00	(\$2,000.00)	\$0.00	(\$2,000.00)	0.00%

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Expenditures

From Date: 2/1/2025

To Date: 2/28/2025

Fiscal Year: 2024-2025

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
303.000.000.315.000	Certified Teacher	\$78,058.00	\$6,698.17	\$37,869.00	\$40,189.00	\$40,189.00	\$0.00	0.00%
303.000.000.361.000	Insurance - Life & Health	\$26,027.78	\$2,486.10	\$11,111.18	\$14,916.60	\$14,916.60	\$0.00	0.00%
303.000.000.364.000	FICA Contribution	\$1,110.11	\$95.31	\$538.25	\$571.86	\$571.86	\$0.00	0.00%
303.000.000.365.000	Retirement Contribution - TRS	\$9,804.11	\$465.96	\$4,381.04	\$5,423.07	\$5,047.74	\$375.33	3.83%
303.000.000.410.000	Professional & Technical Servi	\$420.00	\$0.00	\$0.00	\$420.00	\$0.00	\$420.00	100.00%
303.000.000.421.000	Staff Transportation	\$1,450.00	\$0.00	\$418.88	\$1,031.12	\$0.00	\$1,031.12	71.11%
303.000.000.450.000	Supplies, Materials, & Media	\$1,587.00	\$0.00	\$306.76	\$1,280.24	\$0.00	\$1,280.24	80.67%
303.000.000.451.000	Teaching Supplies	\$400.00	\$0.00	\$0.00	\$400.00	\$400.00	\$0.00	0.00%
303.000.000.495.000	Indirect Costs	\$6,720.00	\$0.00	\$1,061.12	\$5,658.88	\$0.00	\$5,658.88	84.21%
303.000.000.599.000	Unallocated Budget	\$1,143.00	\$0.00	\$0.00	\$1,143.00	\$0.00	\$1,143.00	100.00%
	Fund: AK NATIVE ED-SHI - 303	\$126,720.00	\$9,745.54	\$55,686.23	\$71,033.77	\$61,125.20	\$9,908.57	7.82%
307.000.000.314.000	Certified Director/Coordinator	\$135,363.00	\$11,280.25	\$90,242.00	\$45,121.00	\$45,121.00	\$0.00	0.00%
307.000.000.322.000	Classified Specialists	\$480,453.96	\$46,351.83	\$316,207.44	\$164,246.52	\$140,863.86	\$23,382.66	4.87%
307.000.000.361.000	Insurance - Life & Health	\$149,321.40	\$12,441.60	\$104,527.20	\$44,794.20	\$49,766.40	(\$4,972.20)	-3.33%
307.000.000.364.000	FICA Contribution	\$35,292.05	\$3,696.11	\$25,398.90	\$9,893.15	\$11,376.88	(\$1,483.73)	-4.20%
307.000.000.365.000	Retirement Contribution - TRS	\$16,371.52	\$733.35	\$10,020.87	\$6,350.65	\$5,667.20	\$683.45	4.17%
307.000.000.366.000	Retirement Contribution - PERS	\$95,835.20	\$8,139.48	\$67,185.84	\$28,649.36	\$30,990.08	(\$2,340.72)	-2.44%
307.000.000.369.000	Other Employee Benefits	\$3,000.00	\$250.00	\$2,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
307.000.000.410.000	Professional & Technical Servi	\$2,174.00	\$5,965.60	\$7,919.60	(\$5,745.60)	\$520.00	(\$6,265.60)	-288.21%
307.000.000.420.000	Staff Travel	\$6,410.59	\$3,383.33	\$5,352.72	\$1,057.87	\$5,377.20	(\$4,319.33)	-67.38%
307.000.000.421.000	Staff Transportation	\$221.22	\$0.00	\$194.91	\$26.31	\$0.00	\$26.31	11.89%
307.000.000.430.000	Utility Services (Utilities &	\$2,150.00	\$284.84	\$1,935.88	\$214.12	\$284.90	(\$70.78)	-3.29%
307.000.000.450.000	Supplies, Materials, & Media	\$23,651.50	\$0.00	\$24,751.53	(\$1,100.03)	\$184.14	(\$1,284.17)	-5.43%
307.000.000.457.000	Small Tools & Equipment	\$1,399.00	\$0.00	\$1,399.00	\$0.00	\$0.00	\$0.00	0.00%
307.000.000.491.000	Dues & Fees	\$225.00	\$0.00	\$0.00	\$225.00	\$225.00	\$0.00	0.00%
307.000.000.495.000	Indirect Costs	\$12,352.04	\$0.00	\$15,022.49	(\$2,670.45)	\$0.00	(\$2,670.45)	-21.62%
307.000.000.599.000	Unallocated Budget	\$462.85	\$0.00	\$0.00	\$462.85	\$0.00	\$462.85	100.00%
	Fund: Trauma Informed Schools - 307	\$964,683.33	\$92,526.39	\$672,158.38	\$292,524.95	\$291,376.66	\$1,148.29	0.12%
310.000.000.380.000	Housing Allowance	\$1,259.00	\$0.00	\$1,258.70	\$0.30	\$0.00	\$0.30	0.02%
310.000.000.410.000	Professional & Technical Servi	\$712.00	\$0.00	\$0.00	\$712.00	\$0.00	\$712.00	100.00%
310.000.000.420.000	Staff Travel	\$1,228.25	\$0.00	\$0.00	\$1,228.25	\$0.00	\$1,228.25	100.00%
310.000.000.450.000	Supplies, Materials, & Media	\$5,450.99	\$0.00	\$2,372.55	\$3,078.44	\$0.00	\$3,078.44	56.47%
310.000.000.495.000	Indirect Costs	\$266.41	\$0.00	\$111.84	\$154.57	\$0.00	\$154.57	58.02%
	Fund: ARP HOMELESS II - 310	\$8,916.65	\$0.00	\$3,743.09	\$5,173.56	\$0.00	\$5,173.56	58.02%
355.000.000.315.000	Certified Teacher	\$162,875.05	\$13,572.92	\$81,437.52	\$81,437.53	\$81,437.53	\$0.00	0.00%
355.000.000.361.000	Insurance - Life & Health	\$44,816.40	\$3,734.70	\$22,408.20	\$22,408.20	\$22,408.20	\$0.00	0.00%
355.000.000.364.000	FICA Contribution	\$2,298.61	\$191.55	\$1,149.30	\$1,149.31	\$1,149.31	\$0.00	0.00%
355.000.000.365.000	Retirement Contribution - TRS	\$20,224.00	\$925.19	\$9,215.95	\$11,008.05	\$10,228.50	\$779.55	3.85%
355.000.000.410.000	Professional & Technical Servi	\$1,450.00	\$0.00	\$1,450.00	\$0.00	\$600.00	(\$600.00)	-41.38%
355.000.000.420.000	Staff Travel	\$3,828.81	\$0.00	\$3,758.89	\$69.92	\$0.00	\$69.92	1.83%
355.000.000.425.000	Student Travel	\$0.00	\$337.14	\$337.14	(\$337.14)	\$164.19	(\$501.33)	0.00%
355.000.000.441.000	Rentals	\$0.00	\$321.50	\$321.50	(\$321.50)	\$0.00	(\$321.50)	0.00%
355.000.000.450.000	Supplies, Materials, & Media	\$7,434.13	\$1,200.00	\$5,840.08	\$1,594.05	\$1,051.32	\$542.73	7.30%
355.000.000.451.000	Teaching Supplies	\$800.00	\$0.00	\$200.00	\$600.00	\$0.00	\$600.00	75.00%
	Fund: Title VI-Indian Education Act Grant - 355	\$243,727.00	\$20,283.00	\$126,118.58	\$117,608.42	\$117,039.05	\$569.37	0.23%
378.000.000.316.000	Certified Extra Duty	\$0.00	\$0.00	\$2,500.00	(\$2,500.00)	\$2,500.00	(\$5,000.00)	0.00%
378.000.000.329.000	Classified Subs/Temps	\$41,000.00	\$2,759.38	\$14,166.90	\$26,833.10	\$0.00	\$26,833.10	65.45%

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Expenditures

From Date: 2/1/2025

To Date: 2/28/2025

Fiscal Year: 2024-2025

- 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
378.000.000.364.000	FICA Contribution	\$3,137.00	\$188.07	\$920.03	\$2,216.97	\$34.99	\$2,181.98	69.56%
378.000.000.365.000	Retirement Contribution - TRS	\$0.00	\$0.00	\$314.00	(\$314.00)	\$314.00	(\$628.00)	0.00%
378.000.000.410.000	Professional & Technical Servi	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
378.000.000.450.000	Supplies, Materials, & Media	\$0.00	\$0.00	\$1,519.52	(\$1,519.52)	\$356.88	(\$1,876.40)	0.00%
	Fund: Public Use of Facilities Fund - 378	\$45,137.00	\$2,947.45	\$19,420.45	\$25,716.55	\$3,205.87	\$22,510.68	49.87%
Grand Total:		\$6,474,426.67	\$1,162,902.45	\$3,802,737.14	\$2,671,689.53	\$1,332,118.68	\$1,339,570.85	20.69%

End of Report



Ketchikan Gateway Borough School District

*Board of Education Meeting
February 12, 2025
FY2025-2026 Budget – Updated Red Line Version*

Relationships – Engagement – Student Centered



*Ketchikan Gateway Borough School District
FY2025-2026 Budget - Red Line Assumptions*

Revenue:

Shown is three different assumptions for Foundation Formula:

1. BSA @ \$5,960 (Current Governor Budget Proposal)
2. BSA @ \$5,960 and \$680 AADM Grant outside of the BSA – Shown for Prioritization Add Backs If Received
3. All other revenues sources kept at FY2024-2025 levels

Expenditures:

All non health insurance and electricity accounts increase by 3%

Health insurance accounts increased by a projected premium increase of 10%

Electricity accounts increased by the announced KPU rate hike of 12.5%

Red Line Option for Closing Point Higgins & Other Building Cuts:

Point Higgins Closure is estimated to save \$2,630,000

Other Building Cuts is estimated to save \$3,380,000

Red Line Option without Closing Point Higgins

Building Cuts is estimated to save \$5,982,000

Relationships – Engagement – Student Centered



*Ketchikan Gateway Borough School District
FY2025-2026 Budget - Red Line Assumptions*

Red Line Option for Closing Point Higgins & Other Building Cuts - Details:

Point Higgins Closure:

Administrative – 1 FTE (\$160,000)

Classroom Staff – 13 FTE (\$1,600,000)

Library – 1 FTE (\$140,000)

PE – 1 FTE (\$115,000)

SPED – 1 FTE (\$75,000)

Classified Staff – 6 FTE (\$380,000)

Utilities – (\$160,000)

Other Building Cuts:

Classroom Staff – 16 FTE (\$2,080,000)

Library – 4 FTE (\$520,000)

Athletic Director – 1 FTE (\$130,000)

Activities – Stipends, Travel, Materials (\$650,000)

Relationships – Engagement – Student Centered



*Ketchikan Gateway Borough School District
FY2025-2026 Budget - Red Line Assumptions*

Red Line Option without Closing Point Higgins - Details:

HTE

Administrative – 1 FTE (\$180,000)
Classroom Staff – 3 FTE (\$390,000)
RTI – 1 FTE (\$130,000)
PreK – 1 FTE (\$130,000)
Library – 1 FTE (\$130,000)
Classified Staff – 4 FTE (\$230,000)

FME

Administrative - .5 FTE (\$90,000)
Classroom Staff – 4 FTE (\$520,000)
Library – 1 FTE (\$130,000)
Music - .5 FTE (\$65,000)
Classified Staff – 2 FTE (\$120,000)

PHE

Administrative - .5 FTE (\$90,000)
Classroom Staff – 4.5 FTE (\$585,000)
RTI – 1 FTE (\$130,000)
Library – 1 FTE (\$130,000)
Music - .5 FTE (\$65,000)
Classified Staff – 1 FTE (\$50,000)

Relationships – Engagement – Student Centered



*Ketchikan Gateway Borough School District
FY2025-2026 Budget - Red Line Assumptions*

Red Line Option without Closing Point Higgins - Details:

SMS

Administrative – 1 FTE (\$180,000)
Classroom Staff – 4 FTE (\$520,000)
Classified Staff – 1 FTE (\$50,000)

Revilla

Classroom Staff – 2.5 FTE (\$325,000)

Kayhi

Classroom Staff – 4 FTE (\$520,000)
SPED – 1 FTE (\$130,000)
Library – 1 FTE (\$130,000)
Computer Science - .4 FTE (\$52,000)
Athletic Director – 1 FTE (\$130,000)
Activities – Stipends, Travel, Materials (\$650,000)

Relationships – Engagement – Student Centered



*Ketchikan Gateway Borough School District
Using \$5,960 BSA and No Additional State Funding
FY2025-2026 Budget - Red Line Version Closure of Point Higgins/Other Building Cuts*

RED LINE - Cuts Necessary to balance @ BSA \$5960 - Closing Point Higgins instead of Specialization \$ (5,822,679.25)

		Salaries	Other Building		
		Benefits	Expenditures	Total	Running Total
<u>Point Higgins Closure</u>					
Salary & Benefits	Administration (1 FTE)	160,000		160,000	(5,662,679.25)
Salary & Benefits	Admin Asst & Health Aide (2 FTE)	100,000		260,000	(5,562,679.25)
Salary & Benefits	Custodial (2 FTE)	80,000		340,000	(5,482,679.25)
Salary & Benefits	Library (1 FTE)	140,000		480,000	(5,342,679.25)
Salary & Benefits	P.E. (1 FTE)	115,000		595,000	(5,227,679.25)
Salary & Benefits	Classroom based staff (13 FTE)	1,600,000		2,195,000	(3,627,679.25)
Salary & Benefits	SPED (1 FTE)	75,000		2,270,000	(3,552,679.25)
Salary & Benefits	Paraprofessionals (4 FTE)	200,000		2,470,000	(3,352,679.25)
Building Expenditures	Electricity		35,000	2,505,000	(3,317,679.25)
Building Expenditures	Heat		85,000	2,590,000	(3,232,679.25)
Building Expenditures	Garbage		30,000	2,620,000	(3,202,679.25)
Building Expenditures	Telecommunications		10,000	2,630,000	(3,192,679.25)
<u>Additional Building Cuts</u>					
Salary & Benefits	Move 6th grade to SMS (4 FTE)	520,000		520,000	(2,672,679)
Salary & Benefits	Increase PTR at HTE; FME to 30 (5 FTE)	650,000		1,170,000	(2,022,679)
Salary & Benefits	Eliminate Library at HTE; FME; SMS & Kayhi (4 FTE)	520,000		1,690,000	(1,502,679)
Salary & Benefits	Core Teachers at Kayhi (5 FTE)	650,000		2,340,000	(852,679)
Salary & Benefits	Core Teachers at Revilla (2 FTE)	260,000		2,600,000	(592,679)
Salary & Benefits	Athletic Director (1 FTE)	130,000		2,730,000	(462,679)
Salary & Benefits & Travel & Matl	Activities (Stipends, Travel, Materials)	650,000		3,380,000	187,321

Relationships – Engagement – Student Centered



Ketchikan Gateway Borough School District
Using \$5,960 BSA and Additional State Funding at \$680
FY2025-2026 Budget - Red Line Version Closure of Point Higgins/Other Building Cuts
Prioritization List of Other Building Cuts Added Back

GREEN LINE - Prioritization if \$680 one time funding approved (SOA funds only, no assumption regarding increased discretionary increase) 3,578,467.15

Salary & Benefits	Elementary Teachers (2 FTE)	260,000		260,000	3,318,467.15
Salary & Benefits	Secondary Teachers (2 FTE)	260,000		520,000	3,058,467.15
Salary & Benefits	Elementary Teachers (2 FTE)	260,000		780,000	2,798,467.15
Salary & Benefits & Travel & Matl	Athletic Director (1 FTE) & Partial Activities Restoration	260,000		1,040,000	2,538,467.15
Salary & Benefits	Secondary Teachers (2 FTE)	260,000		1,300,000	2,278,467.15
Salary & Benefits	Secondary Teachers (2 FTE)	260,000		1,560,000	2,018,467.15
Salary & Benefits	Elementary Teachers (1 FTE)/Secondary Teachers (1 FTE)	260,000		1,820,000	1,758,467.15
Salary & Benefits	Elementary Library (2 FTE)	260,000		2,080,000	1,498,467.15
Salary & Benefits	Secondary Library (2 FTE)	260,000		2,340,000	1,238,467.15
Salary & Benefits & Travel & Matl	Partial Activities Restoration	260,000		2,600,000	978,467.15
Salary & Benefits & Travel & Matl	Remaining Activities Restoration	260,000		2,860,000	718,467.15
Salary & Benefits	Keep 6th Grade at Elementaries (4 FTE)	520,000		3,380,000	198,467.15

Relationships – Engagement – Student Centered

Note: This optional policy complies with 4 AAC 05.090 establishing required procedures to be followed before a school can be permanently or temporarily closed.

The Board strives to maintain schools in local communities but recognizes that low student enrollment or other factors may necessitate temporary or permanent closure of a school. Board action to close a school will only occur after written notice to the affected families which will be provided at least 10 days prior to school closure, absent emergency circumstances that do not permit such notice.

Absent emergency circumstances, no school closure will occur until development and approval of a closure plan. The plan must provide for the continued educational services to all eligible students, including students with disabilities. The plan must address pupil transportation services, if applicable. Additionally, the plan should contain a schedule for providing compensatory services that may be required under state and federal laws for the education of students with disabilities. Finally, the plan will provide for reimbursement to the State of money already paid for the period of closure, unless the school year is extended. If the closure is temporary, the plan will identify steps for reopening the school.

Note: The Department of Education and Early Development must approve all permanent and non-emergency temporary school closures. Permanent school closure plans will be considered approved if the Department does not disapprove the plan within 90 days. 4 AAC 05.090(b). Temporary school closure plans must be submitted to the Department for approval at least ten days before the planned closure. 4 AAC 05.090(c).

The plan will be reviewed and approved by the Board at a public meeting. Following Board approval, the plan will be submitted to the Department of Education and Early Development for approval. The plan will not be executed until Department approval.

EMERGENCY CLOSURE DAYS

The Superintendent may order one or more emergency closure days if conditions exist posing a threat to the health or safety of students. For emergency closures of five days or longer, approval shall be sought from the Commissioner of Education. In all cases of emergency closure, the Superintendent shall notify the Board and the Department of Education and Early Development within 24 hours and take immediate steps to modify the school term and reopen the school.

Note: If a school is temporarily closed for disciplinary or safety reasons, the facility must remain closed for all purposes until the school is reopened.

Legal Reference:

ALASKA STATUTES

14.03.030 School Term

14.33.120 School Disciplinary and Safety Program

ALASKA ADMINISTRATIVE CODE

4 AAC 05.090 Discontinuation or closure of schools

Added 1/04