



# *Ketchikan Gateway Borough School District*

*May 2025 Board Financial Report*

Relationships – Engagement – Student Centered

# Ketchikan Gateway Borough School District

## KGBSD Board General Fund - Revenue Report

From Date: 5/1/2025

To Date: 5/31/2025

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)	(\$6,800.60)	(\$65,781.13)	(\$119,218.87)	\$0.00	(\$119,218.87)	64.44%
100.000.000.040.000	Other Local Revenues	(\$75,000.00)	(\$4,348.66)	(\$18,138.05)	(\$56,861.95)	\$0.00	(\$56,861.95)	75.82%
100.000.000.047.000	E-rate Revenue	(\$214,000.00)	(\$5,745.49)	(\$162,781.95)	(\$51,218.05)	\$0.00	(\$51,218.05)	23.93%
100.000.000.051.000	Foundation Program	(\$24,619,265.00)	(\$3,376,943.00)	(\$27,007,988.00)	\$2,388,723.00	\$0.00	\$2,388,723.00	-9.70%
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)	(\$9,275.00)	(\$9,275.00)	(\$5,725.00)	\$0.00	(\$5,725.00)	38.17%
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)	(\$57,952.57)	(\$62,344.03)	(\$87,655.97)	\$0.00	(\$87,655.97)	58.44%
	Function: Undesignated - 000	(\$43,514,049.00)	(\$3,461,065.32)	(\$38,945,622.16)	(\$4,568,426.84)	(\$2,396,000.00)	(\$2,172,426.84)	4.99%
	Fund: Operating Fund - 100	(\$43,514,049.00)	(\$3,461,065.32)	(\$38,945,622.16)	(\$4,568,426.84)	(\$2,396,000.00)	(\$2,172,426.84)	4.99%
Grand Total:		(\$43,514,049.00)	(\$3,461,065.32)	(\$38,945,622.16)	(\$4,568,426.84)	(\$2,396,000.00)	(\$2,172,426.84)	4.99%

End of Report

# Ketchikan Gateway Borough School District

## KGBSD Board General Fund - Expenditure by Function

From Date: 5/1/2025

To Date: 5/31/2025

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
100.000.100.310.000	Certified Salaries - 12 Month	\$11,118,892.22	\$3,465,615.56	\$10,588,813.48	\$530,078.74	\$65,282.81	\$464,795.93	4.18%
100.000.100.320.000	Classified Salaries	\$336,077.12	\$64,440.40	\$450,426.56	(\$114,349.44)	\$11,767.81	(\$126,117.25)	-37.53%
100.000.100.330.000	Classified Extra Duty	\$31,650.00	\$3,829.85	\$14,702.05	\$16,947.95	\$2,190.35	\$14,757.60	46.63%
100.000.100.360.000	Employee Benefits	\$6,622,977.63	\$1,432,815.87	\$4,705,229.19	\$1,917,748.44	\$1,507,712.46	\$410,035.98	6.19%
100.000.100.370.000	Educational Assistance	\$0.00	\$400.00	\$4,299.00	(\$4,299.00)	\$0.00	(\$4,299.00)	0.00%
100.000.100.410.000	Professional & Technical Servi	\$6,500.00	\$49.00	\$37,761.05	(\$31,261.05)	\$4,396.54	(\$35,657.59)	-548.58%
100.000.100.420.000	Staff Travel	\$23,000.00	\$64.40	\$11,443.78	\$11,556.22	\$0.00	\$11,556.22	50.24%
100.000.100.430.000	Utility Services (Utilities &	\$15,500.00	\$4,033.75	\$13,753.17	\$1,746.83	\$0.00	\$1,746.83	11.27%
100.000.100.440.000	Other Purchased Services	\$89,000.00	\$17,694.60	\$143,380.84	(\$54,380.84)	\$16,587.09	(\$70,967.93)	-79.74%
100.000.100.450.000	Supplies, Materials, & Media	\$458,324.00	\$36,860.64	\$301,005.70	\$157,318.30	\$7,265.45	\$150,052.85	32.74%
100.000.100.480.000	Tuition - Students & Stipends	\$0.00	\$0.00	\$22,715.75	(\$22,715.75)	\$0.00	(\$22,715.75)	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	\$5,025,804.07	\$16,297,245.27	\$2,824,829.59	\$1,615,202.51	\$1,209,627.08	6.33%
100.000.200.310.000	Certified Salaries - 12 Month	\$2,347,354.60	\$686,213.96	\$2,292,223.42	\$55,131.18	\$28,466.71	\$26,664.47	1.14%
100.000.200.320.000	Classified Salaries	\$2,820,533.23	\$294,043.02	\$2,531,688.65	\$288,844.58	\$104,328.68	\$184,515.90	6.54%
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	\$520,333.10	\$3,232,502.47	\$728,917.11	\$387,359.83	\$341,557.28	8.62%
100.000.200.370.000	Educational Assistance	\$10,000.00	\$0.00	\$1,658.00	\$8,342.00	\$0.00	\$8,342.00	83.42%
100.000.200.410.000	Professional & Technical Servi	\$450,000.00	\$34,917.99	\$221,877.85	\$228,122.15	\$0.00	\$228,122.15	50.69%
100.000.200.420.000	Staff Travel	\$0.00	\$1,260.04	\$1,510.04	(\$1,510.04)	\$0.00	(\$1,510.04)	0.00%
100.000.200.430.000	Utility Services (Utilities &	\$2,000.00	\$174.55	\$1,799.11	\$200.89	\$227.51	(\$26.62)	-1.33%
100.000.200.450.000	Supplies, Materials, & Media	\$8,800.00	\$246.36	\$11,316.90	(\$2,516.90)	\$0.00	(\$2,516.90)	-28.60%
100.000.200.490.000	Other Expenses	\$15,000.00	\$0.00	\$22,641.77	(\$7,641.77)	\$0.00	(\$7,641.77)	-50.95%
	Function: Special Education - 200	\$9,627,107.41	\$1,537,189.02	\$8,317,261.95	\$1,309,845.46	\$520,382.73	\$789,462.73	8.20%
100.000.300.310.000	Certified Salaries - 12 Month	\$787,308.66	\$261,448.40	\$791,877.66	(\$4,569.00)	\$4,899.45	(\$9,468.45)	-1.20%
100.000.300.320.000	Classified Salaries	\$918,542.86	\$81,613.20	\$898,145.70	\$20,397.16	\$57,456.72	(\$37,059.56)	-4.03%
100.000.300.330.000	Classified Extra Duty	\$1,000.00	\$0.00	\$4,922.91	(\$3,922.91)	\$0.00	(\$3,922.91)	-392.29%
100.000.300.360.000	Employee Benefits	\$1,156,171.17	\$163,779.56	\$944,955.81	\$211,215.36	\$250,258.86	(\$39,043.50)	-3.38%
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	\$0.00	\$19,601.50	(\$4,601.50)	\$0.00	(\$4,601.50)	-30.68%
100.000.300.420.000	Staff Travel	\$0.00	\$0.00	\$453.35	(\$453.35)	\$0.00	(\$453.35)	0.00%
100.000.300.430.000	Utility Services (Utilities &	\$177,000.00	\$19,418.66	\$196,319.90	(\$19,319.90)	\$19,471.16	(\$38,791.06)	-21.92%
100.000.300.440.000	Other Purchased Services	\$67,500.00	\$0.00	\$53,078.55	\$14,421.45	\$0.00	\$14,421.45	21.37%
100.000.300.450.000	Supplies, Materials, & Media	\$357,550.00	\$12,076.81	\$326,696.21	\$30,853.79	\$335,958.89	(\$305,105.10)	-85.33%
100.000.300.480.000	Tuition - Students & Stipends	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	0.00%
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	\$538,336.63	\$3,306,979.06	\$238,243.63	\$668,045.08	(\$429,801.45)	-12.12%
100.000.400.310.000	Certified Salaries - 12 Month	\$1,478,782.00	\$133,134.64	\$1,480,680.86	(\$1,898.86)	\$181,444.18	(\$183,343.04)	-12.40%
100.000.400.320.000	Classified Salaries	\$550,474.10	\$57,385.07	\$578,365.36	(\$27,891.26)	\$52,971.46	(\$80,862.72)	-14.69%
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	\$99,034.71	\$997,158.72	\$177,584.25	\$294,356.55	(\$116,772.30)	-9.94%
100.000.400.370.000	Educational Assistance	\$0.00	\$0.00	\$3,883.00	(\$3,883.00)	\$0.00	(\$3,883.00)	0.00%
100.000.400.410.000	Professional & Technical Servi	\$300.00	\$0.00	\$3,489.98	(\$3,189.98)	\$0.00	(\$3,189.98)	-1063.33%
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	\$7,457.72	\$78,321.46	\$5,278.54	\$7,426.89	(\$2,148.35)	-2.57%
100.000.400.440.000	Other Purchased Services	\$45,375.00	\$0.00	\$25,121.39	\$20,253.61	\$0.00	\$20,253.61	44.64%
100.000.400.450.000	Supplies, Materials, & Media	\$38,500.00	\$1,106.03	\$16,908.76	\$21,591.24	\$3,145.13	\$18,446.11	47.91%

# Ketchikan Gateway Borough School District

## KGBSD Board General Fund - Expenditure by Function

From Date: 5/1/2025

To Date: 5/31/2025

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.400.490.000	Other Expenses	\$3,500.00	\$1,400.00	\$10,725.00	(\$7,225.00)	\$0.00	(\$7,225.00)	-206.43%
	Function: School Administration - 400	\$3,375,274.07	\$299,518.17	\$3,202,986.70	\$172,287.37	\$539,344.21	(\$367,056.84)	-10.87%
100.000.500.310.000	Certified Salaries - 12 Month	\$287,125.00	\$44,882.51	\$300,225.31	(\$13,100.31)	\$35,940.94	(\$49,041.25)	-17.08%
100.000.500.320.000	Classified Salaries	\$556,921.38	\$46,252.71	\$511,280.19	\$45,641.19	\$46,510.72	(\$869.53)	-0.16%
100.000.500.330.000	Classified Extra Duty	\$20,000.00	\$1,925.00	\$17,579.88	\$2,420.12	\$7,542.00	(\$5,121.88)	-25.61%
100.000.500.360.000	Employee Benefits	\$566,540.40	\$40,561.81	\$450,470.51	\$116,069.89	\$105,790.63	\$10,279.26	1.81%
100.000.500.370.000	Educational Assistance	\$0.00	\$0.00	\$414.00	(\$414.00)	\$0.00	(\$414.00)	0.00%
100.000.500.410.000	Professional & Technical Servi	\$126,075.00	\$22,756.23	\$162,041.60	(\$35,966.60)	\$0.00	(\$35,966.60)	-28.53%
100.000.500.420.000	Staff Travel	\$0.00	\$630.62	\$18,657.14	(\$18,657.14)	\$851.66	(\$19,508.80)	0.00%
100.000.500.430.000	Utility Services (Utilities &	\$8,000.00	\$442.24	\$5,402.33	\$2,597.67	\$455.04	\$2,142.63	26.78%
100.000.500.440.000	Other Purchased Services	\$180,750.00	\$5,449.35	\$122,939.34	\$57,810.66	\$5,574.35	\$52,236.31	28.90%
100.000.500.450.000	Supplies, Materials, & Media	\$50,850.00	\$1,418.18	\$16,319.02	\$34,530.98	\$52.24	\$34,478.74	67.80%
100.000.500.490.000	Other Expenses	(\$55,150.10)	\$1,739.02	(\$24,899.22)	(\$30,250.88)	\$0.00	(\$30,250.88)	54.85%
	Function: Undesignated - 500	\$1,741,111.68	\$166,057.67	\$1,580,430.10	\$160,681.58	\$202,717.58	(\$42,036.00)	-2.41%
100.000.600.320.000	Classified Salaries	\$1,352,538.22	\$126,164.60	\$1,378,771.11	(\$26,232.89)	\$188,918.85	(\$215,151.74)	-15.91%
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	\$92,089.66	\$1,040,693.68	(\$31,429.97)	\$141,675.46	(\$173,105.43)	-17.15%
100.000.600.410.000	Professional & Technical Servi	\$159,000.00	\$9,607.00	\$267,107.05	(\$108,107.05)	\$74,058.88	(\$182,165.93)	-114.57%
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	\$139,898.87	\$1,062,166.77	\$427,483.23	\$138,798.17	\$288,685.06	19.38%
100.000.600.440.000	Other Purchased Services	\$857,250.00	\$12,597.88	\$844,961.17	\$12,288.83	\$13,732.50	(\$1,443.67)	-0.17%
100.000.600.450.000	Supplies, Materials, & Media	\$273,250.00	\$8,185.04	\$198,461.40	\$74,788.60	\$67,467.50	\$7,321.10	2.68%
100.000.600.490.000	Other Expenses	\$400.00	(\$1,484.28)	\$17,306.00	(\$16,906.00)	\$10.00	(\$16,916.00)	-4229.00%
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	\$387,058.77	\$4,875,641.07	\$275,710.86	\$624,661.36	(\$348,950.50)	-6.77%
100.000.700.310.000	Certified Salaries - 12 Month	\$76,950.00	\$35,852.60	\$183,760.00	(\$106,810.00)	\$7,391.75	(\$114,201.75)	-148.41%
100.000.700.320.000	Classified Salaries	\$6,000.00	\$15,615.50	\$79,265.50	(\$73,265.50)	\$0.00	(\$73,265.50)	-1221.09%
100.000.700.330.000	Classified Extra Duty	\$70,600.00	\$2,503.50	\$9,061.00	\$61,539.00	\$0.00	\$61,539.00	87.17%
100.000.700.360.000	Employee Benefits	\$56,860.52	\$12,651.10	\$63,764.73	(\$6,904.21)	\$25,475.25	(\$32,379.46)	-56.95%
100.000.700.410.000	Professional & Technical Servi	\$2,000.00	\$3,280.00	\$21,847.50	(\$19,847.50)	\$0.00	(\$19,847.50)	-992.38%
100.000.700.420.000	Staff Travel	\$335,000.00	\$1,246.00	\$224,386.42	\$110,613.58	\$19,960.38	\$90,653.20	27.06%
100.000.700.440.000	Other Purchased Services	\$30,000.00	\$0.00	\$25,665.46	\$4,334.54	\$6,000.00	(\$1,665.46)	-5.55%
100.000.700.450.000	Supplies, Materials, & Media	\$25,500.00	\$926.00	\$11,444.15	\$14,055.85	\$350.69	\$13,705.16	53.75%
100.000.700.490.000	Other Expenses	\$15,000.00	\$0.00	\$14,993.89	\$6.11	\$0.00	\$6.11	0.04%
	Function: Student Activities - 700	\$617,910.52	\$72,074.70	\$634,188.65	(\$16,278.13)	\$59,178.07	(\$75,456.20)	-12.21%
	Fund: Operating Fund - 100	\$43,180,053.16	\$8,026,039.03	\$38,214,732.80	\$4,965,320.36	\$4,229,531.54	\$735,788.82	1.70%
Grand Total:		\$43,180,053.16	\$8,026,039.03	\$38,214,732.80	\$4,965,320.36	\$4,229,531.54	\$735,788.82	1.70%

End of Report

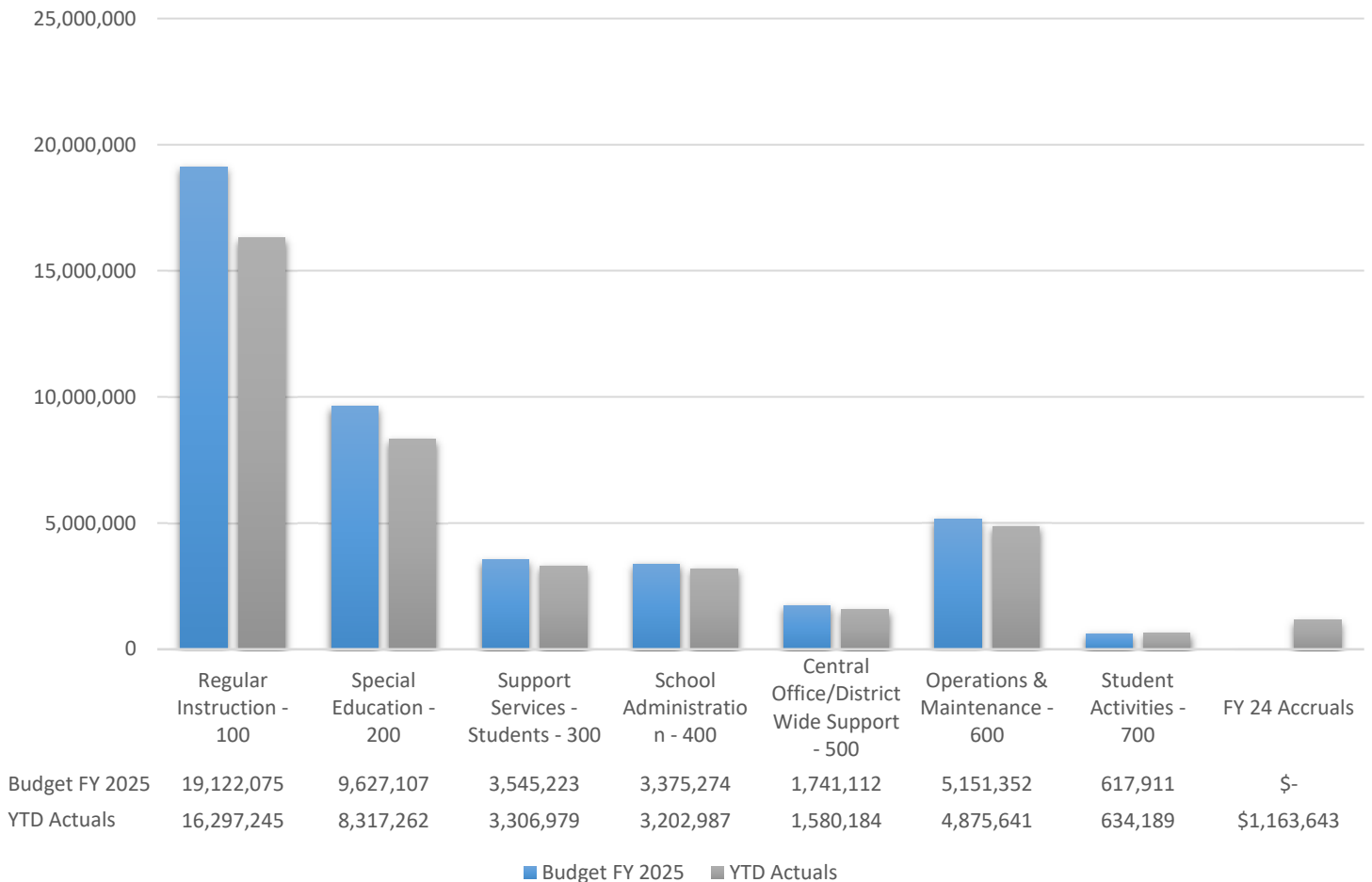
# KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT

## YTD EXPENDITURES BY FUNCTION CODE

### May 2025

Function	Budget FY 2025	YTD Actuals	Remaining (\$)	YTD Actual (%)
Regular Instruction - 100	19,122,075	16,297,245	2,824,830	85.2%
Special Education - 200	9,627,107	8,317,262	1,309,845	86.4%
Support Services - Students - 300	3,545,223	3,306,979	238,244	93.3%
School Administration - 400	3,375,274	3,202,987	172,287	94.9%
Central Office/District Wide Support - 500	1,741,112	1,580,184	160,927	90.8%
Operations & Maintenance - 600	5,151,352	4,875,641	275,711	94.6%
Student Activities - 700	617,911	634,189	(16,278)	102.6%
FY 24 Accruals	\$ -	\$ 1,163,643	\$ (1,163,643)	
<b>TOTAL</b>	<b>\$ 43,180,053</b>	<b>\$ 39,378,130</b>	<b>\$ 3,801,923</b>	

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



# Ketchikan Gateway Borough School District

## KGBSD Board General Fund - Expenditures by Object

From Date: 5/1/2025

To Date: 5/31/2025

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
100.000.000.310.000	Certified Salaries - 12 Month	\$16,096,412.48	\$4,627,147.67	\$15,637,580.73	\$458,831.75	\$323,425.84	\$135,405.91	0.84%
	Object: Certified Salaries - 12 Month - 310	\$16,096,412.48	\$4,627,147.67	\$15,637,580.73	\$458,831.75	\$323,425.84	\$135,405.91	0.84%
100.000.000.320.000	Classified Salaries	\$6,541,086.91	\$685,514.50	\$6,427,943.07	\$113,143.84	\$461,954.24	(\$348,810.40)	-5.33%
	Object: Classified Salaries - 320	\$6,541,086.91	\$685,514.50	\$6,427,943.07	\$113,143.84	\$461,954.24	(\$348,810.40)	-5.33%
100.000.000.330.000	Classified Extra Duty	\$145,250.00	\$8,258.35	\$94,065.65	\$51,184.35	\$9,732.35	\$41,452.00	28.54%
	Object: Classified Extra Duty - 330	\$145,250.00	\$8,258.35	\$94,065.65	\$51,184.35	\$9,732.35	\$41,452.00	28.54%
100.000.000.360.000	Employee Benefits	\$14,547,975.98	\$2,361,265.81	\$11,434,775.11	\$3,113,200.87	\$2,712,629.04	\$400,571.83	2.75%
	Object: Employee Benefits - 360	\$14,547,975.98	\$2,361,265.81	\$11,434,775.11	\$3,113,200.87	\$2,712,629.04	\$400,571.83	2.75%
100.000.000.370.000	Educational Assistance	\$10,000.00	\$400.00	\$16,032.00	(\$6,032.00)	\$0.00	(\$6,032.00)	-60.32%
	Object: Educational Assistance - 370	\$10,000.00	\$400.00	\$16,032.00	(\$6,032.00)	\$0.00	(\$6,032.00)	-60.32%
100.000.000.410.000	Professional & Technical Servi	\$758,875.00	\$70,610.22	\$733,726.53	\$25,148.47	\$78,455.42	(\$53,306.95)	-7.02%
	Object: Professional & Technical Services - 410	\$758,875.00	\$70,610.22	\$733,726.53	\$25,148.47	\$78,455.42	(\$53,306.95)	-7.02%
100.000.000.420.000	Staff Travel	\$358,000.00	\$3,201.06	\$263,300.72	\$94,699.28	\$20,812.04	\$73,887.24	20.64%
	Object: Staff Travel - 420	\$358,000.00	\$3,201.06	\$263,300.72	\$94,699.28	\$20,812.04	\$73,887.24	20.64%
100.000.000.430.000	Utility Services (Utilities &	\$1,775,750.00	\$171,425.79	\$1,357,762.74	\$417,987.26	\$166,378.77	\$251,608.49	14.17%
	Object: Utility Services (Utilities & Telecommunications) - 430	\$1,775,750.00	\$171,425.79	\$1,357,762.74	\$417,987.26	\$166,378.77	\$251,608.49	14.17%
100.000.000.440.000	Other Purchased Services	\$1,269,875.00	\$35,741.83	\$1,215,146.75	\$54,728.25	\$41,893.94	\$12,834.31	1.01%
	Object: Other Purchased Services - 440	\$1,269,875.00	\$35,741.83	\$1,215,146.75	\$54,728.25	\$41,893.94	\$12,834.31	1.01%
100.000.000.450.000	Supplies, Materials, & Media	\$1,212,774.00	\$60,819.06	\$882,152.14	\$330,621.86	\$414,239.90	(\$83,618.04)	-6.89%
	Object: Supplies, Materials, & Media - 450	\$1,212,774.00	\$60,819.06	\$882,152.14	\$330,621.86	\$414,239.90	(\$83,618.04)	-6.89%
100.000.000.480.000	Tuition - Students & Stipends	\$15,000.00	\$0.00	\$37,715.75	(\$22,715.75)	\$0.00	(\$22,715.75)	-151.44%
	Object: Tuition - Students & Stipends - 480	\$15,000.00	\$0.00	\$37,715.75	(\$22,715.75)	\$0.00	(\$22,715.75)	-151.44%
100.000.000.490.000	Other Expenses	(\$17,750.10)	\$1,654.74	\$44,482.14	(\$62,232.24)	\$10.00	(\$62,242.24)	350.66%
	Object: Other Expenses - 490	(\$17,750.10)	\$1,654.74	\$44,482.14	(\$62,232.24)	\$10.00	(\$62,242.24)	350.66%
100.000.000.510.000	Equipment	\$50,150.00	\$0.00	\$70,049.47	(\$19,899.47)	\$0.00	(\$19,899.47)	-39.68%
	Object: Equipment - 510	\$50,150.00	\$0.00	\$70,049.47	(\$19,899.47)	\$0.00	(\$19,899.47)	-39.68%
100.000.000.590.000	Unallocated Budget	\$416,653.89	\$0.00	\$0.00	\$416,653.89	\$0.00	\$416,653.89	100.00%
	Object: Unallocated Budget - 590	\$416,653.89	\$0.00	\$0.00	\$416,653.89	\$0.00	\$416,653.89	100.00%
	Fund: Operating Fund - 100	\$43,180,053.16	\$8,026,039.03	\$38,214,732.80	\$4,965,320.36	\$4,229,531.54	\$735,788.82	1.70%
	Grand Total:	\$43,180,053.16	\$8,026,039.03	\$38,214,732.80	\$4,965,320.36	\$4,229,531.54	\$735,788.82	1.70%

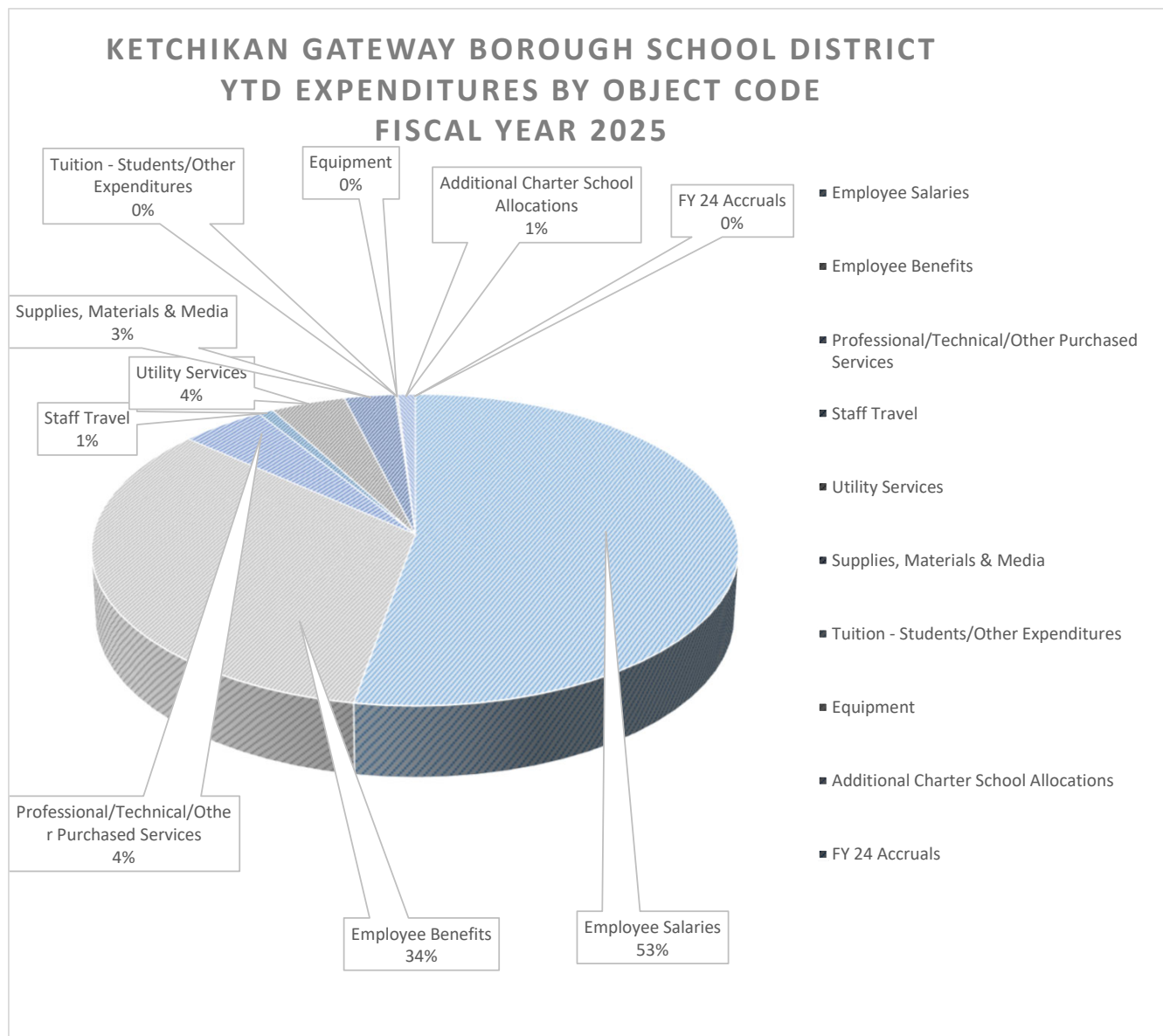
End of Report

# KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT

## YTD EXPENDITURES BY OBJECT CODE

### May 2025

Object	Budget FY 2025	YTD Actuals	Remaining (\$)	YTD Actual (%)
Employee Salaries	\$ 22,782,749	\$ 22,159,589	\$ 623,160	97.3%
Employee Benefits	\$ 14,557,976	\$ 11,450,807	\$ 3,107,169	78.7%
Professional/Technical/Other Purchased Services	\$ 2,028,750	\$ 1,948,873	\$ 79,877	96.1%
Staff Travel	\$ 358,000	\$ 263,301	\$ 94,699	73.5%
Utility Services	\$ 1,775,750	\$ 1,357,763	\$ 417,987	76.5%
Supplies, Materials & Media	\$ 1,212,774	\$ 882,152	\$ 330,622	72.7%
Tuition - Students/Other Expenditures	\$ (2,750)	\$ 81,952	\$ (84,702)	-2980.0%
Equipment	\$ 50,150	\$ 70,049	\$ (19,899)	139.7%
Additional Charter School Allocations	\$ 416,654	\$ -	\$ 416,654	0.0%
<b>FY 24 Accruals</b>	<b>\$ -</b>	<b>\$ 1,163,643</b>	<b>\$ (1,163,643)</b>	
<b>TOTAL</b>	<b>\$ 43,180,053</b>	<b>\$ 39,378,130</b>	<b>\$ 3,801,923</b>	



# Ketchikan Gateway Borough School District

## KGBSD Board General Fund - Expenditures by DAC

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

From Date: 5/1/2025

To Date: 5/31/2025

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.111.000.000.000	Houghtaling Elementary	\$5,460,028.91	\$1,355,416.30	\$5,876,729.03	(\$416,700.12)	\$126,520.02	(\$543,220.14)	-9.95%
	Org: Houghtaling Elementary - 111	\$5,460,028.91	\$1,355,416.30	\$5,876,729.03	(\$416,700.12)	\$126,520.02	(\$543,220.14)	-9.95%
100.112.000.000.000	Charter School Special Educati	\$1,311,761.18	\$199,410.01	\$1,047,669.50	\$264,091.68	\$24,153.85	\$239,937.83	18.29%
	Org: Charter School Special Education Services - 112	\$1,311,761.18	\$199,410.01	\$1,047,669.50	\$264,091.68	\$24,153.85	\$239,937.83	18.29%
100.113.000.000.000	Fawn Mountain Elementary	\$4,325,112.52	\$807,995.85	\$3,643,521.52	\$681,591.00	\$93,748.70	\$587,842.30	13.59%
	Org: Fawn Mountain Elementary - 113	\$4,325,112.52	\$807,995.85	\$3,643,521.52	\$681,591.00	\$93,748.70	\$587,842.30	13.59%
100.114.000.000.000	Point Higgins Elementary	\$3,818,499.90	\$809,639.95	\$3,379,883.43	\$438,616.47	\$88,505.04	\$350,111.43	9.17%
	Org: Point Higgins Elementary - 114	\$3,818,499.90	\$809,639.95	\$3,379,883.43	\$438,616.47	\$88,505.04	\$350,111.43	9.17%
100.115.000.000.000	Ketchikan Charter School	\$2,635,221.99	\$542,446.40	\$2,381,053.75	\$254,168.24	\$83,115.22	\$171,053.02	6.49%
	Org: Ketchikan Charter School - 115	\$2,635,221.99	\$542,446.40	\$2,381,053.75	\$254,168.24	\$83,115.22	\$171,053.02	6.49%
100.116.000.000.000	Tongass School of Arts & Scien	\$1,806,680.13	\$444,614.13	\$1,716,795.71	\$89,884.42	\$45,647.08	\$44,237.34	2.45%
	Org: Tongass School of Arts & Sciences - 116	\$1,806,680.13	\$444,614.13	\$1,716,795.71	\$89,884.42	\$45,647.08	\$44,237.34	2.45%
100.120.000.000.000	Schoenbar Middle School	\$3,525,615.40	\$899,601.93	\$3,504,017.50	\$21,597.90	\$96,705.25	(\$75,107.35)	-2.13%
	Org: Schoenbar Middle School - 120	\$3,525,615.40	\$899,601.93	\$3,504,017.50	\$21,597.90	\$96,705.25	(\$75,107.35)	-2.13%
100.130.000.000.000	Ketchikan High School	\$7,967,104.03	\$1,721,121.88	\$7,350,941.20	\$616,162.83	\$231,034.32	\$385,128.51	4.83%
	Org: Ketchikan High School - 130	\$7,967,104.03	\$1,721,121.88	\$7,350,941.20	\$616,162.83	\$231,034.32	\$385,128.51	4.83%
100.139.000.000.000	Revilla Alternative School	\$1,565,366.93	\$429,982.45	\$1,592,688.92	(\$27,321.99)	\$41,779.94	(\$69,101.93)	-4.41%
	Org: Revilla Alternative School - 139	\$1,565,366.93	\$429,982.45	\$1,592,688.92	(\$27,321.99)	\$41,779.94	(\$69,101.93)	-4.41%
100.190.000.000.000	District Wide Support	\$5,401,292.37	\$467,315.67	\$5,043,196.50	\$358,095.87	\$906,101.12	(\$548,005.25)	-10.15%
	Org: District Wide Support - 190	\$5,401,292.37	\$467,315.67	\$5,043,196.50	\$358,095.87	\$906,101.12	(\$548,005.25)	-10.15%
100.191.000.000.000	Fast Track Homeschool Program	\$308,737.77	\$69,057.49	\$248,400.30	\$60,337.47	\$1,954.65	\$58,382.82	18.91%
	Org: Fast Track Homeschool Program - 191	\$308,737.77	\$69,057.49	\$248,400.30	\$60,337.47	\$1,954.65	\$58,382.82	18.91%
100.192.000.000.000	Districtwide Special Services	\$1,339,357.03	\$195,800.64	\$900,784.98	\$438,572.05	\$23,346.53	\$415,225.52	31.00%
	Org: Districtwide Special Services - 192	\$1,339,357.03	\$195,800.64	\$900,784.98	\$438,572.05	\$23,346.53	\$415,225.52	31.00%
100.193.000.000.000	Districtwide Expenses	\$989,275.00	\$83,636.33	\$1,151,408.69	(\$162,133.69)	\$70,919.82	(\$233,053.51)	-23.56%
	Org: Districtwide Expenses - 193	\$989,275.00	\$83,636.33	\$1,151,408.69	(\$162,133.69)	\$70,919.82	(\$233,053.51)	-23.56%
100.194.000.000.000	Borough In-Kind	\$315,000.00	\$0.00	\$355,000.00	(\$40,000.00)	\$0.00	(\$40,000.00)	-12.70%
	Org: Borough In-Kind - 194	\$315,000.00	\$0.00	\$355,000.00	(\$40,000.00)	\$0.00	(\$40,000.00)	-12.70%
100.195.000.000.000	On-Behalf Employee Benefits	\$2,396,000.00	\$0.00	\$0.00	\$2,396,000.00	\$2,396,000.00	\$0.00	0.00%
	Org: On-Behalf Employee Benefits - 195	\$2,396,000.00	\$0.00	\$0.00	\$2,396,000.00	\$2,396,000.00	\$0.00	0.00%
100.196.000.000.000	Medicaid	\$15,000.00	\$0.00	\$22,641.77	(\$7,641.77)	\$0.00	(\$7,641.77)	-50.95%
	Org: Medicaid - 196	\$15,000.00	\$0.00	\$22,641.77	(\$7,641.77)	\$0.00	(\$7,641.77)	-50.95%
	Fund: Operating Fund - 100	\$43,180,053.16	\$8,026,039.03	\$38,214,732.80	\$4,965,320.36	\$4,229,531.54	\$735,788.82	1.70%



# Ketchikan Gateway Borough School District

## KGBSD Board General Fund - Expenditures by DAC

From Date: 5/1/2025

To Date: 5/31/2025

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	\$8,026,039.03	\$38,214,732.80	\$4,965,320.36	\$4,229,531.54	\$735,788.82	1.70%

End of Report

# Ketchikan Gateway Borough School District

## KGBSD Board Special Revenue Funds - Revenue

From Date: 5/1/2025

To Date: 5/31/2025

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	\$0.00	\$0.00	(\$56,746.43)	\$56,746.43	\$0.00	\$56,746.43	0.00%
	Fund: AKLiteracy~CLSD - 140	\$0.00	\$0.00	(\$56,746.43)	\$56,746.43	\$0.00	\$56,746.43	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	(\$13,000.00)	\$0.00	(\$13,000.00)	\$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%
205.000.000.065.000	Student Transportation	(\$1,539,351.00)	(\$663,440.00)	(\$1,176,557.00)	(\$362,794.00)	\$0.00	(\$362,794.00)	23.57%
	Fund: Pupil Transportation Fund - 205	(\$1,539,351.00)	(\$663,440.00)	(\$1,176,557.00)	(\$362,794.00)	\$0.00	(\$362,794.00)	23.57%
255.000.000.020.000	Food Service	(\$1,064,000.00)	\$55.20	(\$141,926.80)	(\$922,073.20)	\$0.00	(\$922,073.20)	86.66%
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	\$0.00	(\$298,280.32)	\$298,280.32	\$0.00	\$298,280.32	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	\$0.00	(\$102,162.04)	\$102,162.04	\$0.00	\$102,162.04	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	FS SUPPLY CHAIN ASSISTANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
255.000.000.250.000	Transfers from Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Fund: Food Service Fund - 255	(\$1,064,000.00)	\$55.20	(\$566,299.56)	(\$497,700.44)	\$0.00	(\$497,700.44)	46.78%
257.000.000.150.000	USE 257.000.910.150.000	(\$65,701.00)	\$0.00	(\$40,984.64)	(\$24,716.36)	\$0.00	(\$24,716.36)	37.62%
	Fund: Fresh Fruits & Vegetables Program - 257	(\$65,701.00)	\$0.00	(\$40,984.64)	(\$24,716.36)	\$0.00	(\$24,716.36)	37.62%
262.000.000.090.000	Other State Revenues	(\$300.00)	\$0.00	\$0.00	(\$300.00)	\$0.00	(\$300.00)	100.00%
	Fund: MTSS - ACSA - 262	(\$300.00)	\$0.00	\$0.00	(\$300.00)	\$0.00	(\$300.00)	100.00%
266.000.000.090.000	USE 266.000.905.090.000	(\$32,391.00)	\$0.00	\$0.00	(\$32,391.00)	\$0.00	(\$32,391.00)	100.00%
	Fund: Ketchikan Construction Academy - 266	(\$32,391.00)	\$0.00	\$0.00	(\$32,391.00)	\$0.00	(\$32,391.00)	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	(\$29,077.75)	\$29,077.75	\$0.00	\$29,077.75	0.00%
267.000.000.150.000	Federal Sources - AKDOE	(\$39,662.00)	\$0.00	\$0.00	(\$39,662.00)	\$0.00	(\$39,662.00)	100.00%
	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%
270.000.000.150.000	USE 270.000.910.150.000	(\$168,835.00)	\$0.00	(\$92,666.24)	(\$76,168.76)	\$0.00	(\$76,168.76)	45.11%
	Fund: Title II-A Teacher/Principal Training & Recruiting - 270	(\$168,835.00)	\$0.00	(\$92,666.24)	(\$76,168.76)	\$0.00	(\$76,168.76)	45.11%
274.000.000.150.000	USE 274.000.910.150.000	(\$652,290.00)	\$0.00	(\$387,236.15)	(\$265,053.85)	\$0.00	(\$265,053.85)	40.63%
	Fund: Title I Grant - 274	(\$652,290.00)	\$0.00	(\$387,236.15)	(\$265,053.85)	\$0.00	(\$265,053.85)	40.63%
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	(\$21,584.00)	\$0.00	\$0.00	(\$21,584.00)	\$0.00	(\$21,584.00)	100.00%
	Fund: VOICES ON THE LAND~SHI - 275	(\$21,584.00)	\$0.00	\$0.00	(\$21,584.00)	\$0.00	(\$21,584.00)	100.00%
277.000.000.090.000	USE 277.000.905.090.000	\$22,800.00	\$0.00	(\$11,388.29)	\$34,188.29	\$0.00	\$34,188.29	149.95%
	Fund: Alternative Schools Grant - 277	\$22,800.00	\$0.00	(\$11,388.29)	\$34,188.29	\$0.00	\$34,188.29	149.95%
278.000.000.150.000	Revenue from Federal Sources -	(\$716,345.00)	\$0.00	(\$536,728.94)	(\$179,616.06)	\$0.00	(\$179,616.06)	25.07%

# Ketchikan Gateway Borough School District

## KGBSD Board Special Revenue Funds - Revenue

From Date: 5/1/2025

To Date: 5/31/2025

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: Title VI-B Grant - 278	(\$716,345.00)	\$0.00	(\$536,728.94)	(\$179,616.06)	\$0.00	(\$179,616.06)	25.07%
279.000.000.150.000	USE 279.000.910.150.000	(\$44,552.00)	\$0.00	(\$26,884.23)	(\$17,667.77)	\$0.00	(\$17,667.77)	39.66%
	Fund: Preschool Disabled Grant - 279	(\$44,552.00)	\$0.00	(\$26,884.23)	(\$17,667.77)	\$0.00	(\$17,667.77)	39.66%
281.000.000.150.000	USE 281.000.910.150.000	(\$95,746.00)	(\$23,022.93)	(\$51,286.20)	(\$44,459.80)	\$0.00	(\$44,459.80)	46.44%
	Fund: Title IV-A Grant - 281	(\$95,746.00)	(\$23,022.93)	(\$51,286.20)	(\$44,459.80)	\$0.00	(\$44,459.80)	46.44%
282.000.000.150.000	USE 282.000.910.150.000	(\$71,013.00)	\$0.00	\$0.00	(\$71,013.00)	\$0.00	(\$71,013.00)	100.00%
	Fund: Carl Perkins Basic Grant - 282	(\$71,013.00)	\$0.00	\$0.00	(\$71,013.00)	\$0.00	(\$71,013.00)	100.00%
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	(\$49,952.00)	\$0.00	(\$29,911.76)	(\$20,040.24)	\$0.00	(\$20,040.24)	40.12%
	Fund: School Improvement Grant - 293	(\$49,952.00)	\$0.00	(\$29,911.76)	(\$20,040.24)	\$0.00	(\$20,040.24)	40.12%
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	\$0.00	(\$5,846.55)	(\$5,846.55)	\$5,846.55	\$0.00	\$5,846.55	0.00%
	Fund: Youth Risk Behavior Survey Grant - 294	\$0.00	(\$5,846.55)	(\$5,846.55)	\$5,846.55	\$0.00	\$5,846.55	0.00%
295.000.000.090.000	Other State Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Fund: Staff Development -SOA DEED - 295	\$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	(\$2,700.00)	\$2,700.00	\$0.00	\$2,700.00	0.00%
298.000.000.042.000	Tuition from Other Districts	(\$17,088.00)	\$0.00	(\$1,800.00)	(\$15,288.00)	\$0.00	(\$15,288.00)	89.47%
	Fund: AKLN - 298	(\$17,088.00)	\$0.00	(\$4,500.00)	(\$12,588.00)	\$0.00	(\$12,588.00)	73.67%
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Fund: Project Transform ~AASB - 299	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
302.000.000.140.000	Other Direct Federal Revenue	(\$2,000.00)	\$0.00	(\$2,000.00)	\$0.00	\$0.00	\$0.00	0.00%
	Fund: ALASKA STATE LIBRARY 45.310 - 302	(\$2,000.00)	\$0.00	(\$2,000.00)	\$0.00	\$0.00	\$0.00	0.00%
303.000.000.140.000	Other Direct Federal Revenue	(\$126,720.00)	\$0.00	(\$35,513.06)	(\$91,206.94)	\$0.00	(\$91,206.94)	71.98%
303.000.000.150.000	Revenue from Federal Sources -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Fund: AK NATIVE ED-SHI - 303	(\$126,720.00)	\$0.00	(\$35,513.06)	(\$91,206.94)	\$0.00	(\$91,206.94)	71.98%
305.000.000.140.000	USE 305.000.910.140.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Fund: Emergency Connectivity Fund Program - 305	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
306.000.000.150.000	Revenue from Federal Sources -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Fund: Easy ARPA Library Grant - 306	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
307.000.000.100.000	Federal Sources - Direct	(\$964,863.00)	\$0.00	(\$753,413.99)	(\$211,449.01)	\$0.00	(\$211,449.01)	21.91%
	Fund: Trauma Informed Schools - 307	(\$964,863.00)	\$0.00	(\$753,413.99)	(\$211,449.01)	\$0.00	(\$211,449.01)	21.91%
310.000.000.150.000	Federal Sources - AKDOE	(\$8,917.00)	\$0.00	(\$3,743.09)	(\$5,173.91)	\$0.00	(\$5,173.91)	58.02%
	Fund: ARP HOMELESS II - 310	(\$8,917.00)	\$0.00	(\$3,743.09)	(\$5,173.91)	\$0.00	(\$5,173.91)	58.02%
355.000.000.100.000	USE 355.000.910.100.000	(\$243,727.00)	\$0.00	(\$146,632.23)	(\$97,094.77)	\$0.00	(\$97,094.77)	39.84%
	Fund: Title VI-Indian Education Act Grant - 355	(\$243,727.00)	\$0.00	(\$146,632.23)	(\$97,094.77)	\$0.00	(\$97,094.77)	39.84%

# Ketchikan Gateway Borough School District

## KGBSD Board Special Revenue Funds - Revenue

From Date: 5/1/2025

To Date: 5/31/2025

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	(\$1,305.00)	(\$5,952.75)	\$5,952.75	\$0.00	\$5,952.75	0.00%
378.000.000.048.000	Auditorium Rental	(\$45,137.00)	(\$9,868.75)	(\$22,621.75)	(\$22,515.25)	\$0.00	(\$22,515.25)	49.88%
	Fund: Public Use of Facilities Fund - 378	(\$45,137.00)	(\$11,173.75)	(\$28,574.50)	(\$16,562.50)	\$0.00	(\$16,562.50)	36.69%
Grand Total:		(\$5,960,374.00)	(\$703,428.03)	(\$3,998,990.61)	(\$1,961,383.39)	\$0.00	(\$1,961,383.39)	32.91%

End of Report

# Ketchikan Gateway Borough School District

## KGBSD Board Special Revenue Funds - Expenditures

From Date: 5/1/2025

To Date: 5/31/2025

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	\$1,933.60	\$3,867.20	\$11,508.80	\$2,646.00	\$8,862.80	57.64%
140.000.000.364.000	FICA Contribution	\$228.00	\$28.00	\$56.03	\$171.97	\$38.37	\$133.60	58.60%
140.000.000.365.000	Retirement Contribution - TRS	\$1,926.18	\$242.55	\$485.42	\$1,440.76	\$332.34	\$1,108.42	57.54%
140.000.000.410.000	Professional & Technical Servi	\$11,907.00	\$0.00	\$10,950.00	\$957.00	\$889.00	\$68.00	0.57%
140.000.000.420.000	Staff Travel	\$50,164.35	(\$154.42)	\$30,752.92	\$19,411.43	\$6,422.00	\$12,989.43	25.89%
140.000.000.450.000	Supplies, Materials, & Media	\$38,173.59	\$359.71	\$13,945.80	\$24,227.79	\$544.93	\$23,682.86	62.04%
140.000.000.495.000	Indirect Costs	\$3,627.47	\$0.00	\$1,695.57	\$1,931.90	\$0.00	\$1,931.90	53.26%
	Fund: AKLiteracy-CLSD - 140	\$121,402.59	\$2,409.44	\$61,752.94	\$59,649.65	\$10,872.64	\$48,777.01	40.18%
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	\$1,535.46	\$17,367.87	\$2,632.13	\$1,583.24	\$1,048.89	5.24%
205.000.000.361.000	Insurance - Life & Health	\$4,455.00	\$372.92	\$4,230.91	\$224.09	\$372.92	(\$148.83)	-3.34%
205.000.000.364.000	FICA Contribution	\$1,530.00	\$118.61	\$1,341.77	\$188.23	\$122.26	\$65.97	4.31%
205.000.000.366.000	Retirement Contribution - PERS	\$4,400.00	\$337.80	\$3,820.91	\$579.09	\$348.31	\$230.78	5.25%
205.000.000.369.000	Other Employee Benefits	\$0.00	\$37.50	\$412.50	(\$412.50)	\$37.50	(\$450.00)	0.00%
205.000.000.425.000	Student Travel	\$50,000.00	\$0.00	\$13,104.98	\$36,895.02	\$0.00	\$36,895.02	73.79%
205.000.000.426.000	Student Transportation	\$825,000.00	\$0.00	\$522,157.45	\$302,842.55	\$0.00	\$302,842.55	36.71%
205.000.000.440.000	Other Purchased Services	\$985,000.00	\$0.00	\$682,562.77	\$302,437.23	\$0.00	\$302,437.23	30.70%
205.000.000.450.000	Supplies, Materials, & Media	\$100,000.00	\$5,571.85	\$62,998.93	\$37,001.07	\$11,633.55	\$25,367.52	25.37%
	Fund: Pupil Transportation Fund - 205	\$1,990,385.00	\$7,974.14	\$1,307,998.09	\$682,386.91	\$14,097.78	\$668,289.13	33.58%
255.000.000.321.000	Classified Director/Coordinato	\$76,877.92	\$7,963.15	\$91,909.50	(\$15,031.58)	\$7,975.89	(\$23,007.47)	-29.93%
255.000.000.323.000	Classified Aides/Paraprofessio	\$13,008.55	\$6,262.85	\$52,352.03	(\$39,343.48)	\$2,494.93	(\$41,838.41)	-321.62%
255.000.000.326.000	Food Service Staff	\$155,815.88	\$18,449.90	\$161,511.33	(\$5,695.45)	\$7,482.96	(\$13,178.41)	-8.46%
255.000.000.329.000	Classified Subs/Temps	\$0.00	\$479.38	\$3,634.42	(\$3,634.42)	\$525.00	(\$4,159.42)	0.00%
255.000.000.337.000	Extra Duty Classified	\$0.00	\$558.53	\$11,318.01	(\$11,318.01)	\$17,871.99	(\$29,190.00)	0.00%
255.000.000.360.000	Employee Benefits	\$0.00	\$0.00	\$2,926.51	(\$2,926.51)	\$0.00	(\$2,926.51)	0.00%
255.000.000.361.000	Insurance - Life & Health	\$90,288.00	\$12,603.94	\$148,493.94	(\$58,205.94)	\$2,585.54	(\$60,791.48)	-67.33%
255.000.000.364.000	FICA Contribution	\$18,796.23	\$2,521.74	\$24,048.27	(\$5,252.04)	\$2,660.70	(\$7,912.74)	-42.10%
255.000.000.366.000	Retirement Contribution - PERS	\$54,054.52	\$7,311.58	\$64,480.31	(\$10,425.79)	\$7,388.20	(\$17,813.99)	-32.96%
255.000.000.369.000	Other Employee Benefits	\$0.00	\$10.00	\$110.00	(\$110.00)	\$10.00	(\$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	\$49.49	\$399.50	\$100.50	\$49.49	\$51.01	10.20%
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	\$1,069.61	\$3,807.48	\$6,192.52	\$125.96	\$6,066.56	60.67%
255.000.000.457.000	Small Tools & Equipment	\$0.00	\$5,082.12	\$5,082.12	(\$5,082.12)	\$0.00	(\$5,082.12)	0.00%
255.000.000.459.000	Food	\$485,000.00	\$15,941.75	\$306,445.47	\$178,554.53	\$296.94	\$178,257.59	36.75%
255.000.000.460.000	Milk	\$95,000.00	\$16,513.75	\$94,908.66	\$91.34	\$0.00	\$91.34	0.10%
255.000.000.469.000	Other Supplies (Food Service O	\$40,000.00	\$2,561.36	\$34,360.51	\$5,639.49	\$0.00	\$5,639.49	14.10%
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	\$97,379.15	\$1,006,028.94	\$42,062.16	\$49,467.60	(\$7,405.44)	-0.71%
257.000.000.459.000	Food	\$63,738.12	\$5,658.15	\$61,578.42	\$2,159.70	\$1,018.30	\$1,141.40	1.79%
257.000.000.495.000	Indirect Costs	\$1,963.13	\$0.00	\$1,717.34	\$245.79	\$0.00	\$245.79	12.52%
	Fund: Fresh Fruits & Vegetables Program - 257	\$65,701.25	\$5,658.15	\$63,295.76	\$2,405.49	\$1,018.30	\$1,387.19	2.11%

# Ketchikan Gateway Borough School District

## KGBSD Board Special Revenue Funds - Expenditures

From Date: 5/1/2025

To Date: 5/31/2025

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
262.000.000.495.000	Indirect Costs	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
	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	\$3,000.00	\$0.00	\$0.00	\$0.00	0.00%
266.000.000.364.000	FICA Contribution	\$62.58	\$21.75	\$43.50	\$19.08	\$0.00	\$19.08	30.49%
266.000.000.365.000	Retirement Contribution - TRS	\$542.05	\$188.40	\$376.80	\$165.25	\$0.00	\$165.25	30.49%
266.000.000.450.000	Supplies, Materials, & Media	\$28,000.00	\$867.92	\$19,631.91	\$8,368.09	\$7,725.13	\$642.96	2.30%
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	\$2,578.07	\$23,052.21	\$9,338.42	\$7,725.13	\$1,613.29	4.98%
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	\$36,763.25	\$0.00	\$0.00	\$0.00	0.00%
	Fund: Rural and Low Income Schools Grant - 267	\$39,662.00	\$0.00	\$39,662.00	\$0.00	\$0.00	\$0.00	0.00%
270.000.000.315.000	Certified Teacher	\$103,584.00	\$34,528.00	\$103,584.00	\$0.00	\$0.00	\$0.00	0.00%
270.000.000.361.000	Insurance - Life & Health	\$29,833.20	\$9,944.40	\$29,833.20	\$0.00	\$0.00	\$0.00	0.00%
270.000.000.364.000	FICA Contribution	\$1,460.11	\$486.79	\$1,461.07	(\$0.96)	\$0.00	(\$0.96)	-0.07%
270.000.000.365.000	Retirement Contribution - TRS	\$13,012.69	\$4,336.72	\$12,005.00	\$1,007.69	\$0.00	\$1,007.69	7.74%
270.000.000.410.000	Professional & Technical Servi	\$10,080.65	\$0.00	\$4,080.65	\$6,000.00	\$0.00	\$6,000.00	59.52%
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%
270.000.000.495.000	Indirect Costs	\$5,170.41	\$0.00	\$2,768.84	\$2,401.57	\$0.00	\$2,401.57	46.45%
	Fund: Title II-A Teacher/Principal Training & Recruiting - 270	\$173,041.06	\$49,295.91	\$154,286.09	\$18,754.97	\$0.00	\$18,754.97	10.84%
274.000.000.315.000	Certified Teacher	\$395,487.00	\$142,823.45	\$396,395.59	(\$908.59)	\$0.00	(\$908.59)	-0.23%
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	\$4,104.67	\$33,924.12	\$325.88	\$1,501.06	(\$1,175.18)	-3.43%
274.000.000.361.000	Insurance - Life & Health	\$115,961.37	\$26,807.78	\$113,453.31	\$2,508.06	\$0.00	\$2,508.06	2.16%
274.000.000.364.000	FICA Contribution	\$7,622.63	\$2,342.73	\$8,131.07	(\$508.44)	\$114.82	(\$623.26)	-8.18%
274.000.000.365.000	Retirement Contribution - TRS	\$95,040.88	\$16,575.03	\$46,461.62	\$48,579.26	\$0.00	\$48,579.26	51.11%
274.000.000.366.000	Retirement Contribution - PERS	\$7,123.27	\$903.39	\$7,458.48	(\$335.21)	\$330.24	(\$665.45)	-9.34%
274.000.000.410.000	Professional & Technical Servi	\$1,599.98	\$0.00	\$0.00	\$1,599.98	\$0.00	\$1,599.98	100.00%
274.000.000.420.000	Staff Travel	\$10,775.00	\$0.00	\$6,171.31	\$4,603.69	\$0.00	\$4,603.69	42.73%
274.000.000.450.000	Supplies, Materials, & Media	\$22,578.00	\$618.78	\$15,663.97	\$6,914.03	\$1,800.04	\$5,113.99	22.65%
274.000.000.495.000	Indirect Costs	\$22,274.18	\$0.00	\$9,855.65	\$12,418.53	\$0.00	\$12,418.53	55.75%
	Fund: Title I Grant - 274	\$745,463.52	\$194,175.83	\$637,515.12	\$107,948.40	\$3,746.16	\$104,202.24	13.98%
275.000.000.410.000	Professional & Technical Servi	\$0.00	\$450.00	\$1,424.00	(\$1,424.00)	\$0.00	(\$1,424.00)	0.00%
275.000.000.450.000	Supplies, Materials, & Media	\$0.00	\$1,445.04	\$1,868.63	(\$1,868.63)	\$2,179.00	(\$4,047.63)	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	\$1,895.04	\$3,292.63	\$18,291.38	\$2,179.00	\$16,112.38	74.65%
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	\$0.00	\$201.56	\$298.44	\$0.00	\$298.44	59.69%
277.000.000.441.000	Rentals	\$0.00	\$600.00	\$1,100.00	(\$1,100.00)	\$0.00	(\$1,100.00)	0.00%
277.000.000.450.000	Supplies, Materials, & Media	\$13,536.00	\$5,665.73	\$13,610.16	(\$74.16)	\$4,372.07	(\$4,446.23)	-32.85%
277.000.000.495.000	Indirect Costs	\$621.50	\$0.00	\$340.28	\$281.22	\$0.00	\$281.22	45.25%
277.000.000.599.000	Unallocated Budget	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
	Fund: Alternative Schools Grant - 277	\$22,800.00	\$6,265.73	\$18,314.78	\$4,485.22	\$4,372.07	\$113.15	0.50%

# Ketchikan Gateway Borough School District

## KGBSD Board Special Revenue Funds - Expenditures

From Date: 5/1/2025

To Date: 5/31/2025

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
278.000.000.316.000	Certified Extra Duty	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$9,126.30	\$5,873.70	39.16%
278.000.000.337.000	Extra Duty Classified	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$6,846.72	\$8,153.28	54.36%
278.000.000.364.000	FICA Contribution	\$1,365.00	\$0.00	\$0.00	\$1,365.00	\$656.12	\$708.88	51.93%
278.000.000.365.000	Retirement Contribution - TRS	\$1,884.00	\$0.00	\$0.00	\$1,884.00	\$1,172.71	\$711.29	37.75%
278.000.000.366.000	Retirement Contribution - PERS	\$3,300.00	\$0.00	\$0.00	\$3,300.00	\$1,531.78	\$1,768.22	53.58%
278.000.000.410.000	Professional & Technical Servi	\$607,387.00	\$111,189.77	\$667,435.84	(\$60,048.84)	\$200.75	(\$60,249.59)	-9.92%
278.000.000.420.000	Staff Travel	\$10,000.00	\$0.00	\$8,252.90	\$1,747.10	\$0.00	\$1,747.10	17.47%
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	\$2,000.00	\$0.00	\$1,875.00	\$125.00	\$0.00	\$125.00	6.25%
278.000.000.450.000	Supplies, Materials, & Media	\$35,146.01	\$557.60	\$15,911.94	\$19,234.07	\$843.20	\$18,390.87	52.33%
278.000.000.457.000	Small Tools & Equipment	\$1,458.82	\$0.00	\$1,458.82	\$0.00	\$0.00	\$0.00	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	\$16,037.31	\$5,366.86	\$0.00	\$5,366.86	25.07%
	Fund: Title VI-B Grant - 278	\$716,345.00	\$111,747.37	\$711,360.92	\$4,984.08	\$20,377.58	(\$15,393.50)	-2.15%
279.000.000.323.000	Classified Aides/Paraprofessio	\$23,421.13	\$2,692.69	\$22,485.71	\$935.42	\$979.15	(\$43.73)	-0.19%
279.000.000.364.000	FICA Contribution	\$1,597.70	\$184.44	\$1,526.15	\$71.55	\$74.90	(\$3.35)	-0.21%
279.000.000.366.000	Retirement Contribution - PERS	\$5,152.62	\$592.39	\$4,946.83	\$205.79	\$215.41	(\$9.62)	-0.19%
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	\$151.67	\$4,054.26	\$3,995.13	\$1,056.44	\$2,938.69	36.51%
279.000.000.495.000	Indirect Costs	\$1,331.20	\$0.00	\$803.29	\$527.91	\$0.00	\$527.91	39.66%
	Fund: Preschool Disabled Grant - 279	\$44,552.04	\$3,621.19	\$33,816.24	\$10,735.80	\$2,325.90	\$8,409.90	18.88%
281.000.000.315.000	Certified Teacher	\$43,978.08	\$13,501.74	\$40,505.18	\$3,472.90	\$0.00	\$3,472.90	7.90%
281.000.000.361.000	Insurance - Life & Health	\$53.28	\$17.76	\$53.28	\$0.00	\$0.00	\$0.00	0.00%
281.000.000.364.000	FICA Contribution	\$584.08	\$194.67	\$584.11	(\$0.03)	\$0.00	(\$0.03)	-0.01%
281.000.000.365.000	Retirement Contribution - TRS	\$16,954.64	\$1,695.81	\$4,694.41	\$12,260.23	\$0.00	\$12,260.23	72.31%
281.000.000.410.000	Professional & Technical Servi	\$27,520.28	\$12,900.00	\$27,264.28	\$256.00	\$0.00	\$256.00	0.93%
281.000.000.420.000	Staff Travel	\$6,725.00	\$1,699.46	\$3,349.46	\$3,375.54	\$2,980.80	\$394.74	5.87%
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	\$3,171.79	\$0.00	\$1,532.41	\$1,639.38	\$0.00	\$1,639.38	51.69%
	Fund: Title IV-A Grant - 281	\$106,152.15	\$30,009.44	\$85,148.13	\$21,004.02	\$2,980.80	\$18,023.22	16.98%
282.000.000.450.000	Supplies, Materials, & Media	\$53,970.00	\$3,475.83	\$16,662.39	\$37,307.61	\$28,086.01	\$9,221.60	17.09%
282.000.000.480.000	Tuition - Students & Stipends	\$3,300.00	\$0.00	\$300.00	\$3,000.00	\$0.00	\$3,000.00	90.91%
282.000.000.490.000	Other Expenses	\$2,226.00	\$0.00	\$0.00	\$2,226.00	\$0.00	\$2,226.00	100.00%
282.000.000.495.000	Indirect Costs	\$1,730.83	\$0.00	\$383.23	\$1,347.60	\$0.00	\$1,347.60	77.86%
	Fund: Carl Perkins Basic Grant - 282	\$61,226.83	\$3,475.83	\$17,345.62	\$43,881.21	\$28,086.01	\$15,795.20	25.80%
293.000.000.315.000	Certified Teacher	\$46,060.00	\$14,405.43	\$46,818.01	(\$758.01)	\$0.00	(\$758.01)	-1.65%
293.000.000.316.000	Certified Extra Duty	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$2,400.00	\$0.00	0.00%
293.000.000.495.000	Indirect Costs	\$1,492.56	\$0.00	\$911.03	\$581.53	\$0.00	\$581.53	38.96%
	Fund: School Improvement Grant - 293	\$49,952.56	\$14,405.43	\$47,729.04	\$2,223.52	\$2,400.00	(\$176.48)	-0.35%
298.000.000.316.000	Certified Extra Duty	\$0.00	\$17,640.00	\$32,634.00	(\$32,634.00)	\$10,584.00	(\$43,218.00)	0.00%
298.000.000.364.000	FICA Contribution	\$0.00	\$248.29	\$459.26	(\$459.26)	\$115.11	(\$574.37)	0.00%
298.000.000.365.000	Retirement Contribution - TRS	\$0.00	\$2,215.59	\$4,098.86	(\$4,098.86)	\$1,140.80	(\$5,239.66)	0.00%
	Fund: AKLN - 298	\$0.00	\$20,103.88	\$37,192.12	(\$37,192.12)	\$11,839.91	(\$49,032.03)	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: 5/1/2025

To Date: 5/31/2025

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	\$26,792.66	\$78,058.00	\$0.00	\$0.00	\$0.00	0.00%
303.000.000.361.000	Insurance - Life & Health	\$26,027.78	\$9,944.40	\$26,027.78	\$0.00	\$0.00	\$0.00	0.00%
303.000.000.364.000	FICA Contribution	\$1,110.11	\$381.24	\$1,110.11	\$0.00	\$0.00	\$0.00	0.00%
303.000.000.365.000	Retirement Contribution - TRS	\$9,804.11	\$3,365.16	\$9,428.78	\$375.33	\$0.00	\$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	\$615.30	\$1,416.95	\$33.05	\$0.00	\$33.05	2.28%
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	\$400.00	\$0.00	\$0.00	\$0.00	0.00%
303.000.000.495.000	Indirect Costs	\$6,720.00	\$0.00	\$2,018.29	\$4,701.71	\$0.00	\$4,701.71	69.97%
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	\$41,098.76	\$118,766.67	\$7,953.33	\$0.00	\$7,953.33	6.28%
307.000.000.314.000	Certified Director/Coordinator	\$135,363.00	\$11,280.25	\$124,082.75	\$11,280.25	\$16,455.25	(\$5,175.00)	-3.82%
307.000.000.322.000	Classified Specialists	\$480,453.96	\$34,750.12	\$421,389.54	\$59,064.42	\$28,034.20	\$31,030.22	6.46%
307.000.000.361.000	Insurance - Life & Health	\$149,321.40	\$12,441.60	\$141,852.00	\$7,469.40	\$9,944.40	(\$2,475.00)	-1.66%
307.000.000.364.000	FICA Contribution	\$35,292.05	\$2,808.57	\$33,895.91	\$1,396.14	\$1,892.85	(\$496.71)	-1.41%
307.000.000.365.000	Retirement Contribution - TRS	\$16,371.52	\$1,416.80	\$14,271.27	\$2,100.25	\$1,416.80	\$683.45	4.17%
307.000.000.366.000	Retirement Contribution - PERS	\$95,835.20	\$7,645.04	\$90,325.94	\$5,509.26	\$4,795.74	\$713.52	0.74%
307.000.000.369.000	Other Employee Benefits	\$3,000.00	\$250.00	\$2,750.00	\$250.00	\$250.00	\$0.00	0.00%
307.000.000.410.000	Professional & Technical Servi	\$2,174.00	\$0.00	\$8,219.60	(\$6,045.60)	\$220.00	(\$6,265.60)	-288.21%
307.000.000.420.000	Staff Travel	\$6,410.59	\$0.00	\$10,761.51	(\$4,350.92)	\$0.00	(\$4,350.92)	-67.87%
307.000.000.421.000	Staff Transportation	\$221.22	\$0.00	\$310.76	(\$89.54)	\$0.00	(\$89.54)	-40.48%
307.000.000.430.000	Utility Services (Utilities &	\$2,150.00	\$284.84	\$3,075.42	(\$925.42)	\$0.00	(\$925.42)	-43.04%
307.000.000.450.000	Supplies, Materials, & Media	\$23,651.50	\$0.00	\$24,950.83	(\$1,299.33)	\$15.23	(\$1,314.56)	-5.56%
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	\$22,960.66	(\$10,608.62)	\$0.00	(\$10,608.62)	-85.89%
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	\$70,877.22	\$900,245.19	\$64,438.14	\$63,249.47	\$1,188.67	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	\$50,770.70	\$159,354.06	\$3,520.99	\$9.91	\$3,511.08	2.16%
355.000.000.361.000	Insurance - Life & Health	\$44,816.40	\$11,209.65	\$41,087.25	\$3,729.15	\$0.00	\$3,729.15	8.32%
355.000.000.364.000	FICA Contribution	\$2,298.61	\$720.41	\$2,252.81	\$45.80	\$0.00	\$45.80	1.99%
355.000.000.365.000	Retirement Contribution - TRS	\$20,224.00	\$6,409.34	\$19,034.77	\$1,189.23	\$0.00	\$1,189.23	5.88%
355.000.000.410.000	Professional & Technical Servi	\$1,450.00	\$0.00	\$2,050.00	(\$600.00)	\$0.00	(\$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	\$0.00	\$501.33	(\$501.33)	\$0.00	(\$501.33)	0.00%
355.000.000.441.000	Rentals	\$0.00	\$0.00	\$321.50	(\$321.50)	\$0.00	(\$321.50)	0.00%
355.000.000.450.000	Supplies, Materials, & Media	\$7,434.13	\$176.27	\$6,644.62	\$789.51	\$684.26	\$105.25	1.42%
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	\$69,286.37	\$235,205.23	\$8,521.77	\$694.17	\$7,827.60	3.21%
378.000.000.316.000	Certified Extra Duty	\$0.00	\$2,500.00	\$5,000.00	(\$5,000.00)	\$0.00	(\$5,000.00)	0.00%



# Ketchikan Gateway Borough School District

## KGBSD Board Special Revenue Funds - Expenditures

From Date: 5/1/2025

To Date: 5/31/2025

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
378.000.000.329.000	Classified Subs/Temps	\$41,000.00	\$1,163.13	\$18,580.04	\$22,419.96	\$0.00	\$22,419.96	54.68%
378.000.000.364.000	FICA Contribution	\$3,137.00	\$118.33	\$1,232.70	\$1,904.30	\$0.00	\$1,904.30	60.70%
378.000.000.365.000	Retirement Contribution - TRS	\$0.00	\$314.00	\$628.00	(\$628.00)	\$0.00	(\$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	\$1,884.47	(\$1,884.47)	\$0.00	(\$1,884.47)	0.00%
	Fund: Public Use of Facilities Fund - 378	\$45,137.00	\$4,095.46	\$27,325.21	\$17,811.79	\$0.00	\$17,811.79	39.46%
Grand Total:		\$6,641,233.72	\$736,352.41	\$5,548,076.02	\$1,093,157.70	\$225,432.52	\$867,725.18	13.07%

End of Report