



Ketchikan Gateway
Borough School District

Monthly Operations Fund Report
March 2023

Board of Education
Regular Meeting
April 12, 2023

Ketchikan Gateway Borough School District

March 2023 Monthly Operations Fund Report

Description	Budget	Actual	Encumbrances	Estimated	Variance
REVENUES					
Borough Direct Appropriations	11,413,613	8,560,210	0	11,413,613	0
Borough In-kind Services	1,014,228	245,917	0	1,014,228	0
Other Local Revenues	40,000	2,193	0	2,193	(37,807)
E-rate Revenue	120,000	98,447	1,914	98,447	(21,553)
Foundation Program	25,025,833	19,667,517	0	25,025,833	0
Legislative Opportunity Grants	1,123,067	1,123,067	0	1,123,067	0
Retirement Systems On-behalf	2,249,791	0	0	2,249,791	0
Other State Revenues	9,834	8,630	0	9,834	0
Medicaid Reimbursable	100,000	0	0	100,000	0
Other Federal Revenues	0	9,751	0	9,751	9,751
<i>Total Revenues</i>	<u>41,096,366</u>	<u>29,715,732</u>	<u>1,914</u>	<u>41,046,757</u>	<u>(49,609)</u>
EXPENDITURES					
<u>Certified Salaries</u>					
Certified Administrator Salaries	1,941,856	1,379,939	433,818	1,813,757	128,099
Teacher & Specialists	14,496,555	8,452,593	5,975,398	14,427,991	68,564
Extra Duty & Certified Subs	207,000	202,023	40,748	242,771	(35,771)
<u>Classified Salaries</u>					
Director/Coordinator/Manager	397,090	319,826	98,914	418,740	(21,650)
Specialists	426,814	410,470	146,080	556,550	(129,736)
Aides/Paraprofessionals	3,307,214	2,382,465	984,637	3,367,102	(59,888)
Support Staff	1,289,004	1,037,299	299,983	1,337,282	(48,278)
Maintenance/Custodial Staff	1,270,710	847,254	319,661	1,166,915	103,795
Classified Substitutes and Temp	200,000	214,068	0	214,068	(14,068)
Extra Duty	112,500	116,335	16,036	132,371	(19,871)
Board Stipends	18,500	14,100	3,750	17,850	650
<u>Employee Benefits</u>					
Life and Health Insurance	6,768,524	2,952,921	1,583,979	6,768,524	0
Social Security and Retirement	4,400,415	2,871,896	1,449,149	4,321,045	79,370
On Behalf Retirement Payments	2,249,591	0	2,249,591	2,249,591	0
Other Employee Benefits	372,500	234,669	12,607	247,276	125,224
<u>Services</u>					
Professional Services	420,000	827,000	18,948	845,948	(425,948)
Staff Travel	34,500	62,596	5,174	67,770	(33,270)
Student Travel	330,000	191,637	42,308	233,945	96,055
Utilities and Energy	1,747,065	1,246,181	218,076	1,464,257	282,808
Other Purchased Services	450,000	460,395	46,721	507,116	(57,116)
Insurance & Bond Premiums	525,000	557,052	0	557,052	(32,052)

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Description	Budget	Actual	Encumbrances	Estimated	Variance
Supplies, Materials, & Media					
Materials, & Media	1,163,691	926,727	141,910	1,068,637	95,054
Teaching Supplies	71,200	52,968	0	52,968	18,232
Non-capitalized Tools & Equipment	50,000	79,664	13,415	93,079	(43,079)
Other					
Other Expenses	162,000	108,528	10	108,538	53,462
Indirect Cost Reimbursement	(100,000)	(29,843)	0	(29,843)	(70,157)
Equipment	48,000	58,714	0	58,714	(10,714)
Total Expenditures	42,359,729	25,977,477	14,100,913	42,310,014	49,715
Revenues in excess of expenditures	(1,263,363)			(1,263,257)	106
Beginning Fund Balance	1,271,895			1,271,895	0
Ending Fund Balance	8,532			8,638	106