



## Ketchikan Gateway Borough School District

333 Schoenbar Rd. • Ketchikan, Alaska 99901

Ph. (907) 247-2109 Fax: (907) 247-3820

Melissa Johnson, Interim Superintendent • Katie Jo Parrott, Business Manager

Catherine Alilin, Human Resources Manager • Alonso Escalante, Curriculum Director

Derek Meister, Special Services Director • Linnaea Troina, COVID Communications and Public Relations Director

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# Memo

**To: KGBSD School Board Members**

**From:** Melissa Johnson, Interim Superintendent

**CC:** Kerry Watson, Board Clerk

**Date:** October 22, 2021

**RE: Superintendent Report for October 27th meeting**

### TSAS Bringing the Drum to Life Ceremony

The Tongass School of Arts and Sciences is having a drum ceremony on October 25th to honor Kevin Clevenger and the work that he has done for the school and students at TSAS. Please ask for a Zoom link from the TSAS front office.

### Start Strong Committee Meeting

The Committee met on October 19 and discussed the Start Strong plan. No major changes were made and we had some robust discussions surrounding screening/testing protocols, stakeholder surveys, and activities/facility use.

### COVID Testing Program

The KGBSD district nurse and KGBSD testing coordinator is working on a plan to provide testing in schools. This program will be an opt-in program for students and staff. There have been technology obstacles on our machines but we are working on solutions.

### PEAKS Scores

Our standardized testing scores were sent to parents and are available online.

[Alaska Department of Education 2020-21 KGBSD results](#)

### Student Count

The October student count concludes on October 22nd. We have conducted training with staff, and are consulting professional technical assistance to review the data prior to submission.

### Negotiations

The District Technology Staff Labor Organization has requested to begin negotiations for a successor agreement, and an initial meeting was held to establish a basic timeline and plan for these negotiations. The negotiating team will consist of myself and Business Manager Katie Parrott, and an update will be presented to the Board in November barring any delays in scheduling the first negotiating meeting. We are also anticipating upcoming negotiations in the spring with



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the Special Services Professionals of Ketchikan (OT, PT, SLPs, School Psychologists) and the KEA Education Support Professionals bargaining group, which includes the paraprofessionals, cooks, custodians, and administrative assistants of the District.

### **COVID Communications Director/Public Relations**

One minor change was made to the [Approved Start Strong Plan](#) on October 22, 2021. Effective immediately, the risk level determination and communication will be on Sunday morning (it was formerly on Friday afternoons). This change was made to increase clarity and timeliness, especially in relation to school activities and outside user groups of school facilities.

The Start Strong plan will be presented at the November 10th School Board meeting. The purpose of this presentation is to inform the new school board members of the plan and to note any changes for the existing school board members.

### **Special Services Director**

We are planning to adopt a new model for providing our staff non-violent crisis intervention (NCI) training through the Crisis Prevention Institute (CPI). Historically, we've relied on 1-3 staff members to organize, train, refresh, and act as resources for CPI in the district. The new model will establish a CPI trainer/staff member at every building - mostly administrators, who are well suited to this role - to carry out those duties. This change constitutes a larger investment financially, but provides increased support and more robust, in-house consultation for crisis prevention, intervention, and follow up.

### **Business Manager**

FY21 Financial Audit - We have begun working through a review of the first draft of the audit and are currently completing the management discussion and analysis. The final financial audit with all supplementary financial statements are due to the state by November 15th. One of the highlights for this year is a change related to the management and accounting standards for fiduciary funds (i.e., club accounts and student activities funds). GASB Statement 84, effective in 2020, establishes clear criteria for reporting fiduciary activities that focuses on whether the district controls the assets and fiduciary relationship with beneficiaries. (GASB is the Government Accounting Standards Board that oversees the rules of accounting for use of public funds.) The District has made and continues to make adjustments in order to fully implement best practice standards that align with GASB Statement 84, first by separating out fundraising accounts from District-funded accounts, and then by further fine-tuning how we budget, decision-make, and post expenditures made by student activities groups and clubs. This requires some changes to how the District's operating fund budget is presented, which will be covered in detail when the Board reviews and approves the budget revision.



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Financial Reports - Attached to this report are two financial reports: an end-of-the-year fund balance report for FY21, and a FY22 first quarter budget to actual report.

## Ketchikan Gateway Borough School District

### Fund Balances

Fiscal Year: 2020-2021

Month: 6  
 Year: 2021  
 Fund Type:

Include Cash Balance  
 FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
000	Deduction Posting Error	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	Operating Fund	\$1,563,044.41	\$40,889,756.78	(\$40,487,034.16)	\$0.00	\$1,965,767.03
114	Summer Library	(\$70.00)	\$0.00	\$0.00	\$0.00	(\$70.00)
130	KHS LED Sign Fund Raiser	(\$35.27)	\$0.00	\$0.00	\$0.00	(\$35.27)
139	OTHER DISTRICT ACTIVITIES	(\$1,522.48)	\$0.00	\$0.00	\$0.00	(\$1,522.48)
140	OTHER-IN-OUT	(\$717.83)	\$0.00	\$0.00	\$0.00	(\$717.83)
198	AKLN Use 298	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
203	Student Activities	\$0.00	\$0.00	(\$410,484.28)	\$0.00	(\$410,484.28)
205	Pupil Transportation Fund	\$1,113,531.49	\$1,529,932.00	(\$1,788,969.14)	\$0.00	\$854,494.35
215	Community School Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
225	Boarding Home & Residential School Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
255	Food Service Fund	\$0.00	\$1,478,573.02	(\$1,149,922.29)	\$0.00	\$328,650.73
257	Fresh Fruits & Vegetables Program	\$0.00	\$68,352.10	(\$68,352.10)	\$0.00	\$0.00
261	Safeway Innovation Ed Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
266	Ketchikan Construction Academy	\$0.00	\$9,749.82	(\$9,749.82)	\$0.00	\$0.00
267	Rural and Low Income Schools Grant	\$0.00	\$41,365.03	(\$41,365.03)	\$0.00	\$0.00
269	Youth in Detention	\$0.22	\$0.00	\$0.00	\$0.00	\$0.22
270	Title II-A Teacher/Principal Training & Recrui	\$0.00	\$210,107.40	(\$210,107.40)	\$0.00	\$0.00
271	Ed Rising-UAF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
272	Staff Development Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
273	Thru the Cultural Lens	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
274	Title I Grant	\$0.00	\$624,360.94	(\$624,360.94)	\$0.00	\$0.00
277	Alternative Schools Grant	\$0.00	\$23,037.29	(\$23,037.29)	\$0.00	\$0.00
278	Title VI-B Grant	\$0.21	\$686,608.53	(\$686,608.53)	\$0.00	\$0.21
279	Preschool Disabled Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
281	Title IV-A Grant	\$0.00	\$53,537.79	(\$53,537.79)	\$0.00	\$0.00
282	Carl Perkins Basic Grant	\$0.00	\$43,149.56	(\$43,149.56)	\$0.00	\$0.00
293	School Improvement Grant	\$0.00	\$28,702.07	(\$28,702.07)	\$0.00	\$0.00
294	Youth Risk Behavior Survey Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
295	Title I Part D Delinquent Youth Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
298	AKLN	(\$40,887.13)	\$0.00	\$0.00	\$0.00	(\$40,887.13)

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299	Undesignated	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300	COVID Relief ESSER I Fund (CARES Act)	\$0.00	\$218,160.53	(\$218,160.53)	\$0.00	\$0.00
301	CARES Act COVID Relief Funds - Municipal	\$0.00	\$258,100.00	(\$258,100.00)	\$0.00	\$0.00
302	COVID Relief ESSER II Fund (CRRSA Act)	\$0.00	\$1,955,491.00	(\$1,955,491.00)	\$0.00	\$0.00
303	COVID Relief ESSER III Fund (ARP Act)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
325	Governor's Emergency Education Relief Fun	\$0.00	\$23,659.36	(\$23,659.36)	\$0.00	\$0.00
327	Health Equity Grant Fund - COVID Testing	\$0.00	\$18,653.80	(\$18,653.80)	\$0.00	\$0.00
355	Title VI-Indian Education Act Grant	\$0.00	\$225,871.29	(\$225,871.29)	\$0.00	\$0.00
370	General Fixed Assets Group	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
375	Tobacco Excise Tax Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
378	Public Use of Facilities Fund	\$91,389.29	\$32,345.05	(\$42,330.35)	\$0.00	\$81,403.99
398	Undesignated	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500	Borough CIP Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
507	DR-13-103 Houghtaling Sidewalk Replacem	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
508	DR-13-103 Point Higgins Elementary Fire De	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
510	DR-13-100 Major Maintenance Upgrades	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
520	DR-13-102 Fawn Mountain Elementary Upgr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
526	KHS Emergency Generator	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
527	FY17 School Upgrades	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	VALLEY PARK ROOF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
531	HOUGHTALING GYM CEILING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
533	HTE Bus Drop-Off	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
534	Houghtaing Re-Roof	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
535	Valley Park Gym Floor Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
703	Undesignated	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
761	TRUST FUND--EDNA J BAKKEN	\$18,020.36	\$12.08	\$0.00	\$0.00	\$18,032.44
762	TRUST FUND--JOHN KOEL	\$10,966.36	\$0.00	(\$1,000.00)	\$0.00	\$9,966.36
763	TRUST FUND--POOLE PETERSON	\$186.20	\$78.50	\$0.00	\$0.00	\$264.70
764	BAKER MEMORIAL SCHOLARSHIP	\$32,158.23	\$927.79	(\$1,000.00)	\$0.00	\$32,086.02
765	FERN A KUBLEY SCHOLARSHIP	\$1,411.48	\$93.02	\$0.00	\$0.00	\$1,504.50
766	KHS ALUMNI SCHOLARSHIP	\$75,892.89	\$9,194.69	\$0.00	\$0.00	\$85,087.58

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<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
767	HOLLAND AMERICA/PRINCESS CRUISE S	\$20,100.00	\$0.00	(\$5,000.00)	\$0.00	\$15,100.00
Grand Total:		\$2,883,468.43	\$48,429,819.44	(\$48,374,646.73)	\$0.00	\$2,938,641.14

End of Report

# Ketchikan Gateway Borough School District

## Budget vs. Actuals by Object

From Date: 7/1/2021

To Date: 9/30/2021

Fiscal Year: 2021-2022

- 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
100.000.000.000.000	Revenue from Local Sources	\$0.00	\$24.00	\$24.00	(\$24.00)	\$0.00	(\$24.00)	0.00%
100.000.000.011.000	City/Borough Direct Appropriat	\$0.00	(\$2,626,984.50)	(\$2,626,984.50)	\$2,626,984.50	\$0.00	\$2,626,984.50	0.00%
100.000.000.012.000	City/Borough In-kind Services	\$0.00	(\$273,090.00)	(\$273,090.00)	\$273,090.00	\$0.00	\$273,090.00	0.00%
100.000.000.040.000	Other Local Revenues	\$0.00	(\$4,701.70)	(\$4,701.70)	\$4,701.70	\$0.00	\$4,701.70	0.00%
100.000.000.047.000	E-Rate Subsidy 047	\$0.00	(\$16,237.19)	(\$16,237.19)	\$16,237.19	(\$8,130.31)	\$24,367.50	0.00%
100.000.000.051.000	Foundation Program	\$0.00	(\$6,569,697.00)	(\$6,569,697.00)	\$6,569,697.00	\$0.00	\$6,569,697.00	0.00%
100.000.000.181.000	SOA Medicaid Reimbursement	\$0.00	(\$6,887.14)	(\$6,887.14)	\$6,887.14	\$0.00	\$6,887.14	0.00%
100.000.000.311.000	Certified Superintendent	\$145,000.00	\$32,499.99	\$32,499.99	\$112,500.01	\$97,500.01	\$15,000.00	10.34%
100.000.000.313.000	Certified Principal/Assistant	\$1,361,007.41	\$279,921.00	\$279,921.00	\$1,081,086.41	\$839,763.00	\$241,323.41	17.73%
100.000.000.314.000	Certified Director/Coordinator	\$223,407.13	\$54,831.26	\$54,831.26	\$168,575.87	\$163,086.62	\$5,489.25	2.46%
100.000.000.315.000	Certified Teacher	\$13,689,522.60	\$1,137,398.74	\$1,137,398.74	\$12,552,123.86	\$12,688,650.20	(\$136,526.34)	-1.00%
100.000.000.316.000	Certified Extra Duty	\$169,300.00	\$21,538.77	\$21,538.77	\$147,761.23	\$117,346.19	\$30,415.04	17.97%
100.000.000.317.000	Certified Subs/Temps	\$5,000.00	\$1,200.00	\$1,200.00	\$3,800.00	\$0.00	\$3,800.00	76.00%
100.000.000.318.000	Certified Specialists	\$346,708.49	\$14,798.55	\$14,798.55	\$331,909.94	\$241,485.87	\$90,424.07	26.08%
100.000.000.319.000	Teachers, Part Year	\$80,000.00	\$5,377.28	\$5,377.28	\$74,622.72	\$35,996.47	\$38,626.25	48.28%
100.000.000.321.000	Classified Director/Coordinator	\$391,223.80	\$97,430.25	\$97,430.25	\$293,793.55	\$292,290.78	\$1,502.77	0.38%
100.000.000.322.000	Classified Specialists	\$322,608.50	\$80,238.15	\$80,238.15	\$242,370.35	\$310,413.26	(\$68,042.91)	-21.09%
100.000.000.323.000	Classified Aides/Paraprofessio	\$3,581,003.85	\$349,682.01	\$349,682.01	\$3,231,321.84	\$3,090,903.95	\$140,417.89	3.92%
100.000.000.324.000	Classified Support Staff	\$1,316,730.75	\$306,656.50	\$306,656.50	\$1,010,074.25	\$1,020,318.34	(\$10,244.09)	-0.78%
100.000.000.325.000	Maintenance/Custodial Staff	\$1,187,821.44	\$219,666.26	\$219,666.26	\$968,155.18	\$965,729.68	\$2,425.50	0.20%
100.000.000.329.000	Classified Subs/Temps	\$166,800.00	\$42,162.10	\$42,162.10	\$124,637.90	\$4,200.00	\$120,437.90	72.20%
100.000.000.337.000	Extra Duty Classified	\$109,000.00	\$32,626.60	\$32,626.60	\$76,373.40	\$20,649.52	\$55,723.88	51.12%
100.000.000.338.000	Classified Stipend	\$18,000.00	\$6,375.00	\$6,375.00	\$11,625.00	\$11,250.00	\$375.00	2.08%
100.000.000.361.000	Insurance - Life & Health	\$5,351,742.84	\$528,864.36	\$528,864.36	\$4,822,878.48	\$3,928,015.31	\$894,863.17	16.72%
100.000.000.362.000	Unemployment Insurance	\$29,000.00	\$0.00	\$0.00	\$29,000.00	\$0.00	\$29,000.00	100.00%
100.000.000.363.000	Worker's Compensation Insuranc	\$225,000.00	\$0.00	\$0.00	\$225,000.00	\$188,832.44	\$36,167.56	16.07%
100.000.000.364.000	FICA Contribution	\$729,025.82	\$105,582.66	\$105,582.66	\$623,443.16	\$608,091.19	\$15,351.97	2.11%
100.000.000.365.000	Retirement Contribution - TRS	\$1,937,149.67	\$196,844.52	\$196,844.52	\$1,740,305.15	\$1,738,187.46	\$2,117.69	0.11%
100.000.000.366.000	Retirement Contribution - PERS	\$1,432,948.09	\$242,275.20	\$242,275.20	\$1,190,672.89	\$1,223,801.59	(\$33,128.70)	-2.31%
100.000.000.367.000	TRS On-behalf Payments	\$3,238,075.00	\$0.00	\$0.00	\$3,238,075.00	\$0.00	\$3,238,075.00	100.00%
100.000.000.368.000	PERS On-behalf Payments	\$618,915.00	\$0.00	\$0.00	\$618,915.00	\$0.00	\$618,915.00	100.00%
100.000.000.369.000	Other Employee Benefits	\$43,350.00	\$13,195.45	\$13,195.45	\$30,154.55	\$29,750.85	\$403.70	0.93%
100.000.000.378.000	Educational Assistance	\$24,000.00	\$7,232.07	\$7,232.07	\$16,767.93	\$2,966.73	\$13,801.20	57.51%
100.000.000.379.000	Physicals Reimbursement	\$4,000.00	\$1,510.57	\$1,510.57	\$2,489.43	\$125.00	\$2,364.43	59.11%
100.000.000.390.000	Transportation Allowance	\$7,500.00	\$3,000.00	\$3,000.00	\$4,500.00	\$0.00	\$4,500.00	60.00%
100.000.000.410.000	Professional & Technical Servi	\$386,000.00	\$204,217.84	\$204,217.84	\$181,782.16	\$33,194.20	\$148,587.96	38.49%
100.000.000.412.000	Auditing & Accounting Services	\$45,000.00	\$8,550.00	\$8,550.00	\$36,450.00	\$15,486.86	\$20,963.14	46.58%
100.000.000.414.000	Legal Services	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	100.00%
100.000.000.416.000	Engineering & Architechtrual S	\$0.00	(\$18,483.83)	(\$18,483.83)	\$18,483.83	\$0.00	\$18,483.83	0.00%
100.000.000.420.000	Staff Travel	\$25,000.00	(\$1,508.22)	(\$1,508.22)	\$26,508.22	\$4,451.33	\$22,056.89	88.23%
100.000.000.421.000	Staff Transportation	\$4,500.00	\$171.36	\$171.36	\$4,328.64	\$0.00	\$4,328.64	96.19%
100.000.000.425.000	Student Travel	\$337,992.00	\$0.00	\$0.00	\$337,992.00	\$6,000.00	\$331,992.00	98.22%
100.000.000.430.000	Utility Services (Utilities &	\$280,000.00	\$45,747.12	\$45,747.12	\$234,252.88	\$21,565.06	\$212,687.82	75.96%
100.000.000.431.000	Water and Sewage	\$244,250.00	\$8,520.70	\$8,520.70	\$235,729.30	\$10,218.77	\$225,510.53	92.33%
100.000.000.432.000	Garbage	\$107,400.00	\$5,183.07	\$5,183.07	\$102,216.93	\$8,135.07	\$94,081.86	87.60%
100.000.000.433.000	Communications (Postage)	\$9,300.00	\$266.90	\$266.90	\$9,033.10	\$843.97	\$8,189.13	88.06%
100.000.000.436.000	Electricity	\$459,200.00	\$49,732.42	\$49,732.42	\$409,467.58	\$12,921.67	\$396,545.91	86.36%
100.000.000.438.000	Gasoline, Diesel, or Heating O	\$425,000.00	\$24,990.38	\$24,990.38	\$400,009.62	\$26,264.31	\$373,745.31	87.94%
100.000.000.440.000	Other Purchased Services	\$274,800.00	\$121,326.16	\$121,326.16	\$153,473.84	\$42,222.32	\$111,251.52	40.48%
100.000.000.441.000	Rentals	\$175,000.00	\$66,191.20	\$66,191.20	\$108,808.80	\$87,390.98	\$21,417.82	12.24%

# Ketchikan Gateway Borough School District

## Budget vs. Actuals by Object

From Date: 7/1/2021

To Date: 9/30/2021

Fiscal Year: 2021-2022

- 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
100.000.000.442.000	Building Repair & Maintenance	\$75,000.00	(\$16,278.25)	(\$16,278.25)	\$91,278.25	\$1,763.00	\$89,515.25	119.35%
100.000.000.445.000	Insurance & Bond Premiums	\$513,090.00	\$273,090.00	\$273,090.00	\$240,000.00	\$272,547.58	(\$32,547.58)	-6.34%
100.000.000.450.000	Supplies, Materials, & Media	\$1,062,332.00	\$232,685.49	\$232,685.49	\$829,646.51	\$272,261.98	\$557,384.53	52.47%
100.000.000.451.000	Teaching Supplies	\$68,400.00	\$2,451.17	\$2,451.17	\$65,948.83	\$2,681.65	\$63,267.18	92.50%
100.000.000.457.000	Small Tools & Equipment	\$50,000.00	\$60,627.12	\$60,627.12	(\$10,627.12)	\$39,194.41	(\$49,821.53)	-99.64%
100.000.000.459.000	Food	\$0.00	\$177.86	\$177.86	(\$177.86)	\$0.00	(\$177.86)	0.00%
100.000.000.480.000	Tuition - Students & Stipends	\$70,000.00	\$9,436.00	\$9,436.00	\$60,564.00	\$0.00	\$60,564.00	86.52%
100.000.000.485.000	Student Stipends	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
100.000.000.490.000	Other Expenses	\$60,000.00	\$2,655.15	\$2,655.15	\$57,344.85	\$0.00	\$57,344.85	95.57%
100.000.000.491.000	Dues & Fees	\$34,300.00	\$14,427.02	\$14,427.02	\$19,872.98	\$515.00	\$19,357.98	56.44%
100.000.000.495.000	Indirect Costs	(\$75,000.00)	(\$239.12)	(\$239.12)	(\$74,760.88)	\$0.00	(\$74,760.88)	99.68%
100.000.000.510.000	Equipment	\$45,000.00	\$0.00	\$0.00	\$45,000.00	\$0.00	\$45,000.00	100.00%
100.000.000.523.000	Buildings & Improvement Purcha	\$0.00	(\$252,481.16)	(\$252,481.16)	\$252,481.16	\$0.00	\$252,481.16	0.00%
100.000.000.599.000	Unallocated Budget	\$69,661.00	\$0.00	\$0.00	\$69,661.00	\$0.00	\$69,661.00	100.00%
100.000.000.605.000	Cash on Deposit with Borough	\$0.00	\$4,687,223.58	\$4,687,223.58	(\$4,687,223.58)	\$0.00	(\$4,687,223.58)	0.00%
100.000.000.606.000	GF OPEN	\$0.00	\$12,357.23	\$12,357.23	(\$12,357.23)	\$0.00	(\$12,357.23)	0.00%
100.000.000.612.000	GF Main -4541 ZBA	\$0.00	\$2,562,496.92	\$2,562,496.92	(\$2,562,496.92)	\$0.00	(\$2,562,496.92)	0.00%
100.000.000.613.000	GF Cash in Bank Payroll	\$0.00	(\$658,759.19)	(\$658,759.19)	\$658,759.19	\$0.00	\$658,759.19	0.00%
100.000.000.614.000	GF Cash in Bank General 4566	\$0.00	(\$46,382.40)	(\$46,382.40)	\$46,382.40	\$0.00	\$46,382.40	0.00%
100.000.000.615.000	Cash in the Bank Business - 45	\$0.00	\$384,594.11	\$384,594.11	(\$384,594.11)	\$0.00	(\$384,594.11)	0.00%
100.000.000.616.000	Cash in Bank - ACH 4582	\$0.00	\$500,000.00	\$500,000.00	(\$500,000.00)	\$0.00	(\$500,000.00)	0.00%
100.000.000.619.000	Cash in Bank - Blue Pay 3486	\$0.00	\$341.62	\$341.62	(\$341.62)	\$0.00	(\$341.62)	0.00%
100.000.000.630.000	GF Accounts Receivable	\$0.00	\$291,729.32	\$291,729.32	(\$291,729.32)	\$0.00	(\$291,729.32)	0.00%
100.000.000.640.000	GF Due From Other Funds	\$0.00	(\$663,740.34)	(\$663,740.34)	\$663,740.34	\$0.00	\$663,740.34	0.00%
100.000.000.698.000	GF Payroll Advance	\$0.00	\$25,520.17	\$25,520.17	(\$25,520.17)	\$2,500.00	(\$28,020.17)	0.00%
100.000.000.702.000	GF Accrued Unemployment Ins	\$0.00	\$14,565.43	\$14,565.43	(\$14,565.43)	\$0.00	(\$14,565.43)	0.00%
100.000.000.710.000	GF Accounts Payable 710	\$0.00	(\$2,850.06)	(\$2,850.06)	\$2,850.06	\$0.00	\$2,850.06	0.00%
100.000.000.720.000	Payroll Accruals & Liabilities	\$0.00	(\$10.76)	(\$10.76)	\$10.76	\$0.00	\$10.76	0.00%
100.000.000.726.000	GF Federal Income Tax Payable	\$0.00	(\$88.07)	(\$88.07)	\$88.07	\$0.00	\$88.07	0.00%
100.000.000.727.000	Health & Life Insurance Payabl	\$0.00	(\$256,814.05)	(\$256,814.05)	\$256,814.05	\$0.00	\$256,814.05	0.00%
100.000.000.729.000	GF FICA & Medicare Payable 729	\$0.00	(\$9,206.62)	(\$9,206.62)	\$9,206.62	\$0.00	\$9,206.62	0.00%
100.000.000.800.000	Prior Year Income Summary 800	\$0.00	(\$756,787.75)	(\$756,787.75)	\$756,787.75	\$0.00	\$756,787.75	0.00%
100.000.000.801.000	Prior Year Income Summary	\$0.00	\$338,744.79	\$338,744.79	(\$338,744.79)	\$0.00	(\$338,744.79)	0.00%
100.000.000.820.000	Committed Fund Balance	\$0.00	(\$206,233.00)	(\$206,233.00)	\$206,233.00	\$0.00	\$206,233.00	0.00%
100.000.000.830.000	Assigned Fund Balance	\$0.00	(\$141,665.00)	(\$141,665.00)	\$141,665.00	\$0.00	\$141,665.00	0.00%
100.000.000.845.000	GF Unreserved Fund Balance 820	\$0.00	(\$1,199,826.07)	(\$1,199,826.07)	\$1,199,826.07	\$0.00	\$1,199,826.07	0.00%
<b>Grand Total:</b>		\$41,555,065.39	\$0.00	\$0.00	\$41,555,065.39	\$28,471,382.31	\$13,083,683.08	31.49%

End of Report