



Ketchikan Gateway Borough School District

April 2025 Board Financial Report

Relationships – Engagement – Student Centered

Ketchikan Gateway Borough School District

KGBSD Board General Fund - Revenue Report

From Date: 4/1/2025

To Date: 4/30/2025

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) | (\$5,944.44) | (\$58,980.53) | (\$126,019.47) | \$0.00 | (\$126,019.47) | 68.12% |
| 100.000.000.040.000 | Other Local Revenues | (\$75,000.00) | (\$858.00) | (\$13,789.39) | (\$61,210.61) | \$0.00 | (\$61,210.61) | 81.61% |
| 100.000.000.047.000 | E-rate Revenue | (\$214,000.00) | (\$11,862.82) | (\$157,036.46) | (\$56,963.54) | (\$5,745.49) | (\$51,218.05) | 23.93% |
| 100.000.000.051.000 | Foundation Program | (\$24,619,265.00) | (\$1,923,471.00) | (\$23,631,045.00) | (\$988,220.00) | \$0.00 | (\$988,220.00) | 4.01% |
| 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) | \$0.00 | (\$4,391.46) | (\$145,608.54) | \$0.00 | (\$145,608.54) | 97.07% |
| | Function: Undesignated - 000 | (\$43,514,049.00) | (\$1,942,136.26) | (\$35,484,556.84) | (\$8,029,492.16) | (\$2,401,745.49) | (\$5,627,746.67) | 12.93% |
| | Fund: Operating Fund - 100 | (\$43,514,049.00) | (\$1,942,136.26) | (\$35,484,556.84) | (\$8,029,492.16) | (\$2,401,745.49) | (\$5,627,746.67) | 12.93% |
| Grand Total: | | (\$43,514,049.00) | (\$1,942,136.26) | (\$35,484,556.84) | (\$8,029,492.16) | (\$2,401,745.49) | (\$5,627,746.67) | 12.93% |

End of Report

Ketchikan Gateway Borough School District

KGBSD Board General Fund - Expenditure by Function

From Date: 4/1/2025

To Date: 4/30/2025

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 | \$876,378.17 | \$7,123,197.92 | \$3,995,694.30 | \$3,530,582.39 | \$465,111.91 | 4.18% |
| 100.000.100.320.000 | Classified Salaries | \$336,077.12 | \$53,999.41 | \$385,986.16 | (\$49,909.04) | \$49,263.21 | (\$99,172.25) | -29.51% |
| 100.000.100.330.000 | Classified Extra Duty | \$31,650.00 | \$2,162.81 | \$20,777.20 | \$3,336.90 | \$3,336.90 | \$17,440.90 | 55.11% |
| 100.000.100.360.000 | Employee Benefits | \$6,622,977.63 | \$399,616.09 | \$3,272,413.32 | \$3,350,564.31 | \$2,939,876.91 | \$410,687.40 | 6.20% |
| 100.000.100.370.000 | Educational Assistance | \$0.00 | \$0.00 | \$3,899.00 | (\$3,899.00) | \$0.00 | (\$3,899.00) | 0.00% |
| 100.000.100.410.000 | Professional & Technical Servi | \$6,500.00 | \$0.00 | \$37,712.05 | (\$31,212.05) | \$4,445.54 | (\$35,657.59) | -548.58% |
| 100.000.100.420.000 | Staff Travel | \$23,000.00 | \$28.98 | \$11,379.38 | \$11,620.62 | \$0.00 | \$11,620.62 | 50.52% |
| 100.000.100.430.000 | Utility Services (Utilities & | \$15,500.00 | \$5,374.94 | \$9,719.42 | \$5,780.58 | \$2,433.83 | \$3,346.75 | 21.59% |
| 100.000.100.440.000 | Other Purchased Services | \$89,000.00 | \$14,007.89 | \$125,686.24 | (\$36,686.24) | \$33,972.21 | (\$70,658.45) | -79.39% |
| 100.000.100.450.000 | Supplies, Materials, & Media | \$458,324.00 | \$8,746.62 | \$264,145.06 | \$194,178.94 | \$40,364.56 | \$153,814.38 | 33.56% |
| 100.000.100.480.000 | Tuition - Students & Stipends | \$0.00 | \$0.00 | \$33,600.00 | (\$33,600.00) | \$0.00 | (\$33,600.00) | 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 | \$1,360,314.91 | \$11,282,325.45 | \$7,839,749.41 | \$6,604,275.55 | \$1,235,473.86 | 6.46% |
| 100.000.200.310.000 | Certified Salaries - 12 Month | \$2,347,354.60 | \$187,128.64 | \$1,606,009.46 | \$741,345.14 | \$721,117.97 | \$20,227.17 | 0.86% |
| 100.000.200.320.000 | Classified Salaries | \$2,820,533.23 | \$283,640.83 | \$2,237,645.63 | \$582,887.60 | \$390,675.72 | \$192,211.88 | 6.81% |
| 100.000.200.330.000 | Classified Extra Duty | \$12,000.00 | \$0.00 | \$43.74 | \$11,956.26 | \$3,121.63 | \$8,834.63 | 73.62% |
| 100.000.200.360.000 | Employee Benefits | \$3,961,419.58 | \$326,272.54 | \$2,712,169.37 | \$1,249,250.21 | \$910,915.52 | \$338,334.69 | 8.54% |
| 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 | \$33,378.00 | \$186,959.86 | \$263,040.14 | \$0.00 | \$263,040.14 | 58.45% |
| 100.000.200.420.000 | Staff Travel | \$0.00 | \$250.00 | \$250.00 | (\$250.00) | \$1,260.04 | (\$1,510.04) | 0.00% |
| 100.000.200.430.000 | Utility Services (Utilities & | \$2,000.00 | \$225.45 | \$1,624.56 | \$375.44 | \$174.55 | \$200.89 | 10.04% |
| 100.000.200.450.000 | Supplies, Materials, & Media | \$8,800.00 | \$0.00 | \$11,070.54 | (\$2,270.54) | \$247.86 | (\$2,518.40) | -28.62% |
| 100.000.200.490.000 | Other Expenses | \$15,000.00 | \$22,641.77 | \$22,641.77 | (\$7,641.77) | \$0.00 | (\$7,641.77) | -50.95% |
| | Function: Special Education - 200 | \$9,627,107.41 | \$853,537.23 | \$6,780,072.93 | \$2,847,034.48 | \$2,027,513.29 | \$819,521.19 | 8.51% |
| 100.000.300.310.000 | Certified Salaries - 12 Month | \$787,308.66 | \$65,329.59 | \$530,429.26 | \$256,879.40 | \$266,597.85 | (\$9,718.45) | -1.23% |
| 100.000.300.320.000 | Classified Salaries | \$918,542.86 | \$79,983.57 | \$816,532.50 | \$102,010.36 | \$138,561.24 | (\$36,550.88) | -3.98% |
| 100.000.300.330.000 | Classified Extra Duty | \$1,000.00 | \$3,870.62 | \$4,922.91 | (\$3,922.91) | \$0.00 | (\$3,922.91) | -392.29% |
| 100.000.300.360.000 | Employee Benefits | \$1,156,171.17 | \$85,084.30 | \$781,176.25 | \$374,994.92 | \$416,395.85 | (\$41,400.93) | -3.58% |
| 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 | \$108.75 | \$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 | \$19,422.71 | \$176,901.24 | \$98.76 | \$19,365.24 | (\$19,266.48) | -10.89% |
| 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 | \$8,011.56 | \$314,619.40 | \$42,930.60 | \$345,920.44 | (\$302,989.84) | -84.74% |
| 100.000.300.480.000 | Tuition - Students & Stipends | \$15,000.00 | \$15,000.00 | \$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 | \$276,811.10 | \$2,768,642.43 | \$776,580.26 | \$1,186,840.62 | (\$410,260.36) | -11.57% |
| 100.000.400.310.000 | Certified Salaries - 12 Month | \$1,478,782.00 | \$133,134.64 | \$1,347,546.22 | \$131,235.78 | \$314,578.82 | (\$183,343.04) | -12.40% |
| 100.000.400.320.000 | Classified Salaries | \$550,474.10 | \$55,398.43 | \$520,980.29 | \$29,493.81 | \$112,567.88 | (\$83,074.07) | -15.09% |
| 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 | \$98,835.70 | \$898,124.01 | \$276,618.96 | \$387,049.69 | (\$110,430.73) | -9.40% |
| 100.000.400.370.000 | Educational Assistance | \$0.00 | \$805.00 | \$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 | \$7,675.04 | \$70,863.74 | \$12,736.26 | \$7,457.72 | \$5,278.54 | 6.31% |
| 100.000.400.440.000 | Other Purchased Services | \$45,375.00 | \$4,976.96 | \$25,121.39 | \$20,253.61 | \$0.00 | \$20,253.61 | 44.64% |
| 100.000.400.450.000 | Supplies, Materials, & Media | \$38,500.00 | \$1,420.04 | \$15,802.73 | \$22,697.27 | \$4,250.55 | \$18,446.72 | 47.91% |

Ketchikan Gateway Borough School District

KGBSD Board General Fund - Expenditure by Function

From Date: 4/1/2025

To Date: 4/30/2025

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

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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 | \$0.00 | \$9,325.00 | (\$5,825.00) | \$1,400.00 | (\$7,225.00) | -206.43% |
| | Function: School Administration - 400 | \$3,375,274.07 | \$302,245.81 | \$2,903,468.53 | \$471,805.54 | \$827,304.66 | (\$355,499.12) | -10.53% |
| 100.000.500.310.000 | Certified Salaries - 12 Month | \$287,125.00 | \$36,087.86 | \$255,342.80 | \$31,782.20 | \$74,994.25 | (\$43,212.05) | -15.05% |
| 100.000.500.320.000 | Classified Salaries | \$556,921.38 | \$46,510.75 | \$465,027.48 | \$91,893.90 | \$92,960.72 | (\$1,066.82) | -0.19% |
| 100.000.500.330.000 | Classified Extra Duty | \$20,000.00 | \$950.00 | \$15,654.88 | \$4,345.12 | \$3,175.00 | \$1,170.12 | 5.85% |
| 100.000.500.360.000 | Employee Benefits | \$566,540.40 | \$40,436.23 | \$409,908.70 | \$156,631.70 | \$146,190.34 | \$10,441.36 | 1.84% |
| 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 | \$7,294.50 | \$139,285.37 | (\$13,210.37) | \$1,599.72 | (\$14,810.09) | -11.75% |
| 100.000.500.420.000 | Staff Travel | \$0.00 | \$2,042.26 | \$18,026.52 | (\$18,026.52) | \$1,482.28 | (\$19,508.80) | 0.00% |
| 100.000.500.430.000 | Utility Services (Utilities & | \$8,000.00 | \$727.14 | \$4,960.09 | \$3,039.91 | \$433.30 | \$2,606.61 | 32.58% |
| 100.000.500.440.000 | Other Purchased Services | \$180,750.00 | \$5,451.72 | \$117,489.99 | \$63,260.01 | \$9,436.70 | \$53,823.31 | 29.78% |
| 100.000.500.450.000 | Supplies, Materials, & Media | \$50,850.00 | \$126.23 | \$14,900.84 | \$35,949.16 | \$1,353.18 | \$34,595.98 | 68.04% |
| 100.000.500.490.000 | Other Expenses | (\$55,150.10) | \$18,941.64 | (\$26,255.01) | (\$28,895.09) | \$76.00 | (\$28,971.09) | 52.53% |
| | Function: Undesignated - 500 | \$1,741,111.68 | \$158,568.33 | \$1,414,755.66 | \$326,356.02 | \$331,701.49 | (\$5,345.47) | -0.31% |
| 100.000.600.320.000 | Classified Salaries | \$1,352,538.22 | \$126,884.17 | \$1,252,606.51 | \$99,931.71 | \$314,948.45 | (\$215,016.74) | -15.90% |
| 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 | \$91,545.34 | \$948,604.02 | \$60,659.69 | \$226,043.37 | (\$165,383.68) | -16.39% |
| 100.000.600.410.000 | Professional & Technical Servi | \$159,000.00 | \$5,968.00 | \$257,500.05 | (\$98,500.05) | \$24,735.18 | (\$123,235.23) | -77.51% |
| 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 | \$96,944.01 | \$922,267.90 | \$567,382.10 | \$135,862.18 | \$431,519.92 | 28.97% |
| 100.000.600.440.000 | Other Purchased Services | \$857,250.00 | \$11,444.00 | \$832,363.29 | \$24,886.71 | \$26,125.38 | (\$1,238.67) | -0.14% |
| 100.000.600.450.000 | Supplies, Materials, & Media | \$273,250.00 | \$4,877.66 | \$190,276.36 | \$82,973.64 | \$70,432.96 | \$12,540.68 | 4.59% |
| 100.000.600.490.000 | Other Expenses | \$400.00 | \$10.00 | \$18,790.28 | (\$18,390.28) | \$0.00 | (\$18,390.28) | -4597.57% |
| 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 | \$337,673.18 | \$4,488,582.30 | \$662,769.63 | \$798,147.52 | (\$135,377.89) | -2.63% |
| 100.000.700.310.000 | Certified Salaries - 12 Month | \$76,950.00 | \$15,816.30 | \$147,907.40 | (\$70,957.40) | \$41,386.10 | (\$112,343.50) | -146.00% |
| 100.000.700.320.000 | Classified Salaries | \$6,000.00 | \$10,161.00 | \$63,650.00 | (\$57,650.00) | \$12,875.50 | (\$70,525.50) | -1175.43% |
| 100.000.700.330.000 | Classified Extra Duty | \$70,600.00 | \$2,274.00 | \$6,557.50 | \$64,042.50 | \$4,126.50 | \$59,916.00 | 84.87% |
| 100.000.700.360.000 | Employee Benefits | \$56,860.52 | \$6,639.79 | \$51,113.63 | \$5,746.89 | \$38,003.59 | (\$32,256.70) | -56.73% |
| 100.000.700.410.000 | Professional & Technical Servi | \$2,000.00 | \$6,365.00 | \$18,567.50 | (\$16,567.50) | \$0.00 | (\$16,567.50) | -828.38% |
| 100.000.700.420.000 | Staff Travel | \$335,000.00 | \$92,459.62 | \$223,140.42 | \$111,859.58 | \$21,206.38 | \$90,653.20 | 27.06% |
| 100.000.700.440.000 | Other Purchased Services | \$30,000.00 | \$2,597.00 | \$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 | \$3,367.08 | \$10,518.15 | \$14,981.85 | \$1,281.69 | \$13,700.16 | 53.73% |
| 100.000.700.490.000 | Other Expenses | \$15,000.00 | \$0.00 | \$14,358.60 | \$641.40 | \$0.00 | \$641.40 | 4.28% |
| | Function: Student Activities - 700 | \$617,910.52 | \$139,679.79 | \$561,478.66 | \$56,431.86 | \$124,879.76 | (\$68,447.90) | -11.08% |
| | Fund: Operating Fund - 100 | \$43,180,053.16 | \$3,428,830.35 | \$30,199,325.96 | \$12,980,727.20 | \$11,900,662.89 | \$1,080,064.31 | 2.50% |
| Grand Total: | | \$43,180,053.16 | \$3,428,830.35 | \$30,199,325.96 | \$12,980,727.20 | \$11,900,662.89 | \$1,080,064.31 | 2.50% |

End of Report

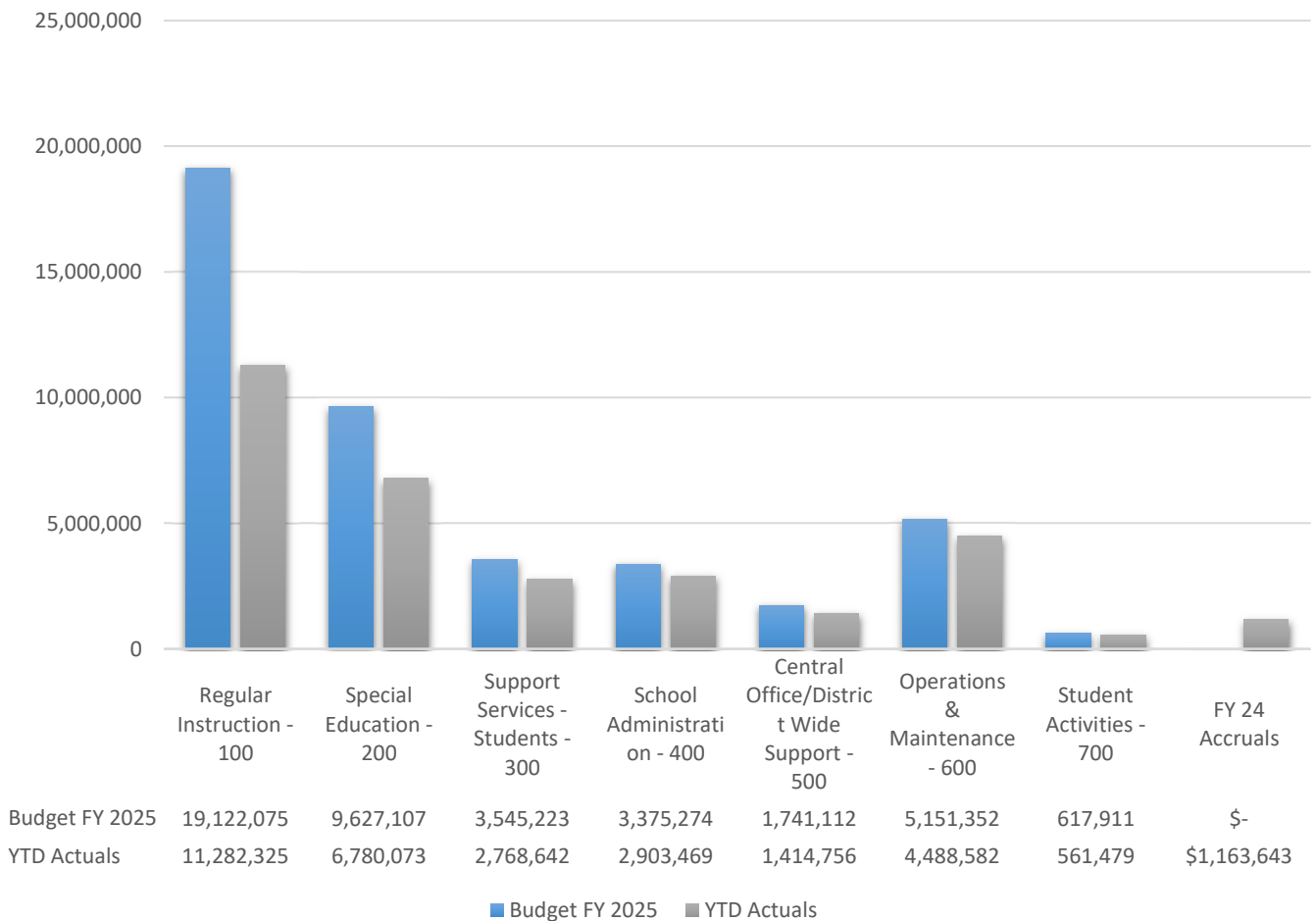
KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT

YTD EXPENDITURES BY FUNCTION CODE

April 2025

| Function | Budget FY 2025 | YTD Actuals | Remaining (\$) | YTD Actual (%) |
|--|----------------------|----------------------|----------------------|----------------|
| Regular Instruction - 100 | 19,122,075 | 11,282,325 | 7,839,749 | 59.0% |
| Special Education - 200 | 9,627,107 | 6,780,073 | 2,847,034 | 70.4% |
| Support Services - Students - 300 | 3,545,223 | 2,768,642 | 776,580 | 78.1% |
| School Administration - 400 | 3,375,274 | 2,903,469 | 471,806 | 86.0% |
| Central Office/District Wide Support - 500 | 1,741,112 | 1,414,756 | 326,356 | 81.3% |
| Operations & Maintenance - 600 | 5,151,352 | 4,488,582 | 662,770 | 87.1% |
| Student Activities - 700 | 617,911 | 561,479 | 56,432 | 90.9% |
| | | | | |
| FY 24 Accruals | \$ - | \$ 1,163,643 | \$ (1,163,643) | |
| TOTAL | \$ 43,180,053 | \$ 31,362,969 | \$ 11,817,084 | |

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: 4/1/2025

To Date: 4/30/2025

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 | \$1,313,875.20 | \$11,010,433.06 | \$5,085,979.42 | \$4,949,257.38 | \$136,722.04 | 0.85% |
| | Object: Certified Salaries - 12 Month - 310 | \$16,096,412.48 | \$1,313,875.20 | \$11,010,433.06 | \$5,085,979.42 | \$4,949,257.38 | \$136,722.04 | 0.85% |
| 100.000.000.320.000 | Classified Salaries | \$6,541,086.91 | \$656,578.16 | \$5,742,428.57 | \$798,658.34 | \$1,111,852.72 | (\$313,194.38) | -4.79% |
| | Object: Classified Salaries - 320 | \$6,541,086.91 | \$656,578.16 | \$5,742,428.57 | \$798,658.34 | \$1,111,852.72 | (\$313,194.38) | -4.79% |
| 100.000.000.330.000 | Classified Extra Duty | \$145,250.00 | \$9,257.43 | \$85,807.30 | \$59,442.70 | \$13,760.03 | \$45,682.67 | 31.45% |
| | Object: Classified Extra Duty - 330 | \$145,250.00 | \$9,257.43 | \$85,807.30 | \$59,442.70 | \$13,760.03 | \$45,682.67 | 31.45% |
| 100.000.000.360.000 | Employee Benefits | \$14,547,975.98 | \$1,048,429.99 | \$9,073,509.30 | \$5,474,466.68 | \$5,064,475.27 | \$409,991.41 | 2.82% |
| | Object: Employee Benefits - 360 | \$14,547,975.98 | \$1,048,429.99 | \$9,073,509.30 | \$5,474,466.68 | \$5,064,475.27 | \$409,991.41 | 2.82% |
| 100.000.000.370.000 | Educational Assistance | \$10,000.00 | \$805.00 | \$15,632.00 | (\$5,632.00) | \$0.00 | (\$5,632.00) | -56.32% |
| | Object: Educational Assistance - 370 | \$10,000.00 | \$805.00 | \$15,632.00 | (\$5,632.00) | \$0.00 | (\$5,632.00) | -56.32% |
| 100.000.000.410.000 | Professional & Technical Servi | \$758,875.00 | \$53,114.25 | \$663,116.31 | \$95,758.69 | \$30,780.44 | \$64,978.25 | 8.56% |
| | Object: Professional & Technical Services - 410 | \$758,875.00 | \$53,114.25 | \$663,116.31 | \$95,758.69 | \$30,780.44 | \$64,978.25 | 8.56% |
| 100.000.000.420.000 | Staff Travel | \$358,000.00 | \$94,780.86 | \$260,099.66 | \$97,900.34 | \$23,948.70 | \$73,951.64 | 20.66% |
| | Object: Staff Travel - 420 | \$358,000.00 | \$94,780.86 | \$260,099.66 | \$97,900.34 | \$23,948.70 | \$73,951.64 | 20.66% |
| 100.000.000.430.000 | Utility Services (Utilities & | \$1,775,750.00 | \$130,369.29 | \$1,186,336.95 | \$589,413.05 | \$165,726.82 | \$423,686.23 | 23.86% |
| | Object: Utility Services (Utilities & Telecommunications) - 430 | \$1,775,750.00 | \$130,369.29 | \$1,186,336.95 | \$589,413.05 | \$165,726.82 | \$423,686.23 | 23.86% |
| 100.000.000.440.000 | Other Purchased Services | \$1,269,875.00 | \$38,477.57 | \$1,179,404.92 | \$90,470.08 | \$75,534.29 | \$14,935.79 | 1.18% |
| | Object: Other Purchased Services - 440 | \$1,269,875.00 | \$38,477.57 | \$1,179,404.92 | \$90,470.08 | \$75,534.29 | \$14,935.79 | 1.18% |
| 100.000.000.450.000 | Supplies, Materials, & Media | \$1,212,774.00 | \$26,549.19 | \$821,333.08 | \$391,440.92 | \$463,851.24 | (\$72,410.32) | -5.97% |
| | Object: Supplies, Materials, & Media - 450 | \$1,212,774.00 | \$26,549.19 | \$821,333.08 | \$391,440.92 | \$463,851.24 | (\$72,410.32) | -5.97% |
| 100.000.000.480.000 | Tuition - Students & Stipends | \$15,000.00 | \$15,000.00 | \$48,600.00 | (\$33,600.00) | \$0.00 | (\$33,600.00) | -224.00% |
| | Object: Tuition - Students & Stipends - 480 | \$15,000.00 | \$15,000.00 | \$48,600.00 | (\$33,600.00) | \$0.00 | (\$33,600.00) | -224.00% |
| 100.000.000.490.000 | Other Expenses | (\$17,750.10) | \$41,593.41 | \$42,575.34 | (\$60,325.44) | \$1,476.00 | (\$61,801.44) | 348.18% |
| | Object: Other Expenses - 490 | (\$17,750.10) | \$41,593.41 | \$42,575.34 | (\$60,325.44) | \$1,476.00 | (\$61,801.44) | 348.18% |
| 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 | \$3,428,830.35 | \$30,199,325.96 | \$12,980,727.20 | \$11,900,662.89 | \$1,080,064.31 | 2.50% |
| | Grand Total: | \$43,180,053.16 | \$3,428,830.35 | \$30,199,325.96 | \$12,980,727.20 | \$11,900,662.89 | \$1,080,064.31 | 2.50% |

End of Report

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT

YTD EXPENDITURES BY OBJECT CODE

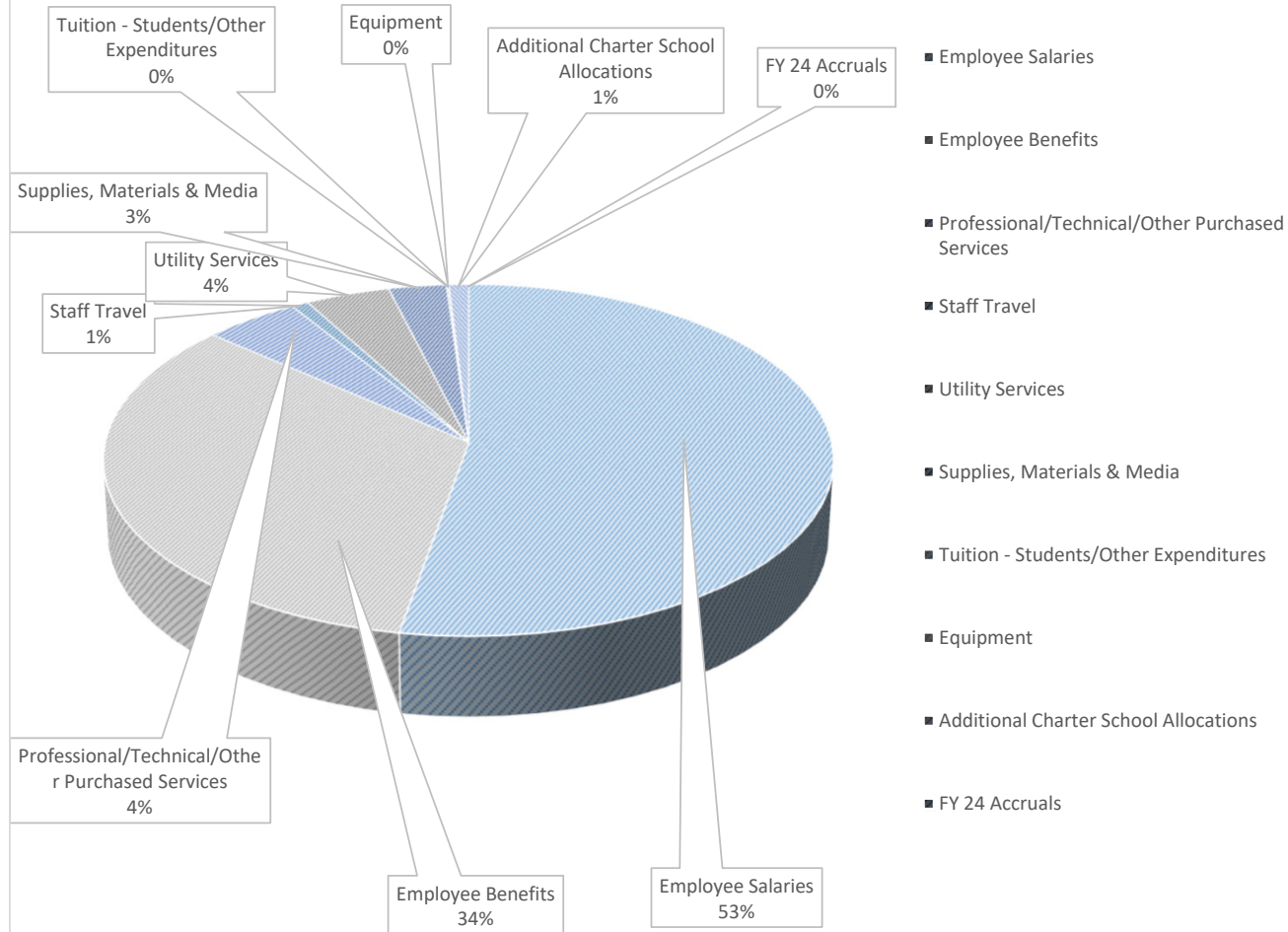
April 2025

| Object | Budget FY 2025 | YTD Actuals | Remaining (\$) | YTD Actual (%) |
|---|----------------------|----------------------|-----------------------|----------------|
| Employee Salaries | \$ 22,782,749 | \$ 16,838,669 | \$ 5,944,080 | 73.9% |
| Employee Benefits | \$ 14,557,976 | \$ 9,089,141 | \$ 5,468,835 | 62.4% |
| Professional/Technical/Other Purchased Services | \$ 2,028,750 | \$ 1,842,521 | \$ 186,229 | 90.8% |
| Staff Travel | \$ 358,000 | \$ 260,100 | \$ 97,900 | 72.7% |
| Utility Services | \$ 1,775,750 | \$ 1,186,337 | \$ 589,413 | 66.8% |
| Supplies, Materials & Media | \$ 1,212,774 | \$ 821,333 | \$ 391,441 | 67.7% |
| Tuition - Students/Other Expenditures | \$ (2,750) | \$ 91,175 | \$ (93,925) | -3315.3% |
| 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 | \$ 31,362,969 | \$ 11,817,084 | |

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT

YTD EXPENDITURES BY OBJECT CODE

FISCAL YEAR 2025



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: 4/1/2025

To Date: 4/30/2025

| 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 | \$551,056.19 | \$4,521,312.73 | \$938,716.18 | \$1,467,261.44 | (\$528,545.26) | -9.68% |
| | Org: Houghtaling Elementary - 111 | \$5,460,028.91 | \$551,056.19 | \$4,521,312.73 | \$938,716.18 | \$1,467,261.44 | (\$528,545.26) | -9.68% |
| 100.112.000.000.000 | Charter School Special Educati | \$1,311,761.18 | \$108,342.21 | \$848,259.49 | \$463,501.69 | \$223,851.50 | \$239,650.19 | 18.27% |
| | Org: Charter School Special Education Services - 112 | \$1,311,761.18 | \$108,342.21 | \$848,259.49 | \$463,501.69 | \$223,851.50 | \$239,650.19 | 18.27% |
| 100.113.000.000.000 | Fawn Mountain Elementary | \$4,325,112.52 | \$330,821.27 | \$2,835,525.67 | \$1,489,586.85 | \$878,117.04 | \$611,469.81 | 14.14% |
| | Org: Fawn Mountain Elementary - 113 | \$4,325,112.52 | \$330,821.27 | \$2,835,525.67 | \$1,489,586.85 | \$878,117.04 | \$611,469.81 | 14.14% |
| 100.114.000.000.000 | Point Higgins Elementary | \$3,818,499.90 | \$308,729.05 | \$2,570,243.48 | \$1,248,256.42 | \$871,274.18 | \$376,982.24 | 9.87% |
| | Org: Point Higgins Elementary - 114 | \$3,818,499.90 | \$308,729.05 | \$2,570,243.48 | \$1,248,256.42 | \$871,274.18 | \$376,982.24 | 9.87% |
| 100.115.000.000.000 | Ketchikan Charter School | \$2,635,221.99 | \$210,489.94 | \$1,838,607.35 | \$796,614.64 | \$616,948.17 | \$179,666.47 | 6.82% |
| | Org: Ketchikan Charter School - 115 | \$2,635,221.99 | \$210,489.94 | \$1,838,607.35 | \$796,614.64 | \$616,948.17 | \$179,666.47 | 6.82% |
| 100.116.000.000.000 | Tongass School of Arts & Scien | \$1,806,680.13 | \$154,426.13 | \$1,272,181.58 | \$534,498.55 | \$476,358.60 | \$58,139.95 | 3.22% |
| | Org: Tongass School of Arts & Sciences - 116 | \$1,806,680.13 | \$154,426.13 | \$1,272,181.58 | \$534,498.55 | \$476,358.60 | \$58,139.95 | 3.22% |
| 100.120.000.000.000 | Schoenbar Middle School | \$3,525,615.40 | \$338,217.43 | \$2,604,415.57 | \$921,199.83 | \$975,376.02 | (\$54,176.19) | -1.54% |
| | Org: Schoenbar Middle School - 120 | \$3,525,615.40 | \$338,217.43 | \$2,604,415.57 | \$921,199.83 | \$975,376.02 | (\$54,176.19) | -1.54% |
| 100.130.000.000.000 | Ketchikan High School | \$7,967,104.03 | \$687,796.71 | \$5,640,068.28 | \$2,327,035.75 | \$1,880,776.61 | \$446,259.14 | 5.60% |
| | Org: Ketchikan High School - 130 | \$7,967,104.03 | \$687,796.71 | \$5,640,068.28 | \$2,327,035.75 | \$1,880,776.61 | \$446,259.14 | 5.60% |
| 100.139.000.000.000 | Revilla Alternative School | \$1,565,366.93 | \$136,430.95 | \$1,162,706.47 | \$402,660.46 | \$492,486.06 | (\$89,825.60) | -5.74% |
| | Org: Revilla Alternative School - 139 | \$1,565,366.93 | \$136,430.95 | \$1,162,706.47 | \$402,660.46 | \$492,486.06 | (\$89,825.60) | -5.74% |
| 100.190.000.000.000 | District Wide Support | \$5,401,292.37 | \$384,976.79 | \$4,576,264.06 | \$825,028.31 | \$1,232,336.24 | (\$407,307.93) | -7.54% |
| | Org: District Wide Support - 190 | \$5,401,292.37 | \$384,976.79 | \$4,576,264.06 | \$825,028.31 | \$1,232,336.24 | (\$407,307.93) | -7.54% |
| 100.191.000.000.000 | Fast Track Homeschool Program | \$308,737.77 | \$27,664.66 | \$179,342.81 | \$129,394.96 | \$65,981.39 | \$63,413.57 | 20.54% |
| | Org: Fast Track Homeschool Program - 191 | \$308,737.77 | \$27,664.66 | \$179,342.81 | \$129,394.96 | \$65,981.39 | \$63,413.57 | 20.54% |
| 100.192.000.000.000 | Districtwide Special Services | \$1,339,357.03 | \$87,988.37 | \$704,984.34 | \$634,372.69 | \$189,681.22 | \$444,691.47 | 33.20% |
| | Org: Districtwide Special Services - 192 | \$1,339,357.03 | \$87,988.37 | \$704,984.34 | \$634,372.69 | \$189,681.22 | \$444,691.47 | 33.20% |
| 100.193.000.000.000 | Districtwide Expenses | \$989,275.00 | \$79,248.88 | \$1,067,772.36 | (\$78,497.36) | \$134,214.42 | (\$212,711.78) | -21.50% |
| | Org: Districtwide Expenses - 193 | \$989,275.00 | \$79,248.88 | \$1,067,772.36 | (\$78,497.36) | \$134,214.42 | (\$212,711.78) | -21.50% |
| 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 | \$22,641.77 | \$22,641.77 | (\$7,641.77) | \$0.00 | (\$7,641.77) | -50.95% |
| | Org: Medicaid - 196 | \$15,000.00 | \$22,641.77 | \$22,641.77 | (\$7,641.77) | \$0.00 | (\$7,641.77) | -50.95% |
| | Fund: Operating Fund - 100 | \$43,180,053.16 | \$3,428,830.35 | \$30,199,325.96 | \$12,980,727.20 | \$11,900,662.89 | \$1,080,064.31 | 2.50% |

Ketchikan Gateway Borough School District

KGBSD Board General Fund - Expenditures by DAC

From Date: 4/1/2025

To Date: 4/30/2025

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 | \$3,428,830.35 | \$30,199,325.96 | \$12,980,727.20 | \$11,900,662.89 | \$1,080,064.31 | 2.50% |

End of Report

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Revenue

From Date: 4/1/2025

To Date: 4/30/2025

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 | (\$21,545.82) | (\$56,746.43) | \$56,746.43 | \$0.00 | \$56,746.43 | 0.00% |
| | Fund: AKLiteracy~CLSD - 140 | \$0.00 | (\$21,545.82) | (\$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) | \$0.00 | (\$513,117.00) | (\$1,026,234.00) | \$0.00 | (\$1,026,234.00) | 66.67% |
| | Fund: Pupil Transportation Fund - 205 | (\$1,539,351.00) | \$0.00 | (\$513,117.00) | (\$1,026,234.00) | \$0.00 | (\$1,026,234.00) | 66.67% |
| 255.000.000.020.000 | Food Service | (\$1,064,000.00) | (\$16,457.03) | (\$141,982.00) | (\$922,018.00) | \$0.00 | (\$922,018.00) | 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 | (\$74,414.06) | (\$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 | (\$25,730.34) | (\$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) | (\$116,601.43) | (\$566,354.76) | (\$497,645.24) | \$0.00 | (\$497,645.24) | 46.77% |
| 257.000.000.150.000 | USE 257.000.910.150.000 | (\$65,701.00) | (\$11,472.41) | (\$40,984.64) | (\$24,716.36) | \$0.00 | (\$24,716.36) | 37.62% |
| | Fund: Fresh Fruits & Vegetables Program - 257 | (\$65,701.00) | (\$11,472.41) | (\$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) | (\$41,777.87) | (\$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) | (\$41,777.87) | (\$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) | (\$197,980.55) | (\$387,236.15) | (\$265,053.85) | \$0.00 | (\$265,053.85) | 40.63% |
| | Fund: Title I Grant - 274 | (\$652,290.00) | (\$197,980.55) | (\$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 | (\$5,029.86) | (\$11,388.29) | \$34,188.29 | \$0.00 | \$34,188.29 | 149.95% |
| | Fund: Alternative Schools Grant - 277 | \$22,800.00 | (\$5,029.86) | (\$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) | (\$221,872.22) | (\$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: 4/1/2025

To Date: 4/30/2025

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) | (\$221,872.22) | (\$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) | (\$9,489.99) | (\$26,884.23) | (\$17,667.77) | \$0.00 | (\$17,667.77) | 39.66% |
| | Fund: Preschool Disabled Grant - 279 | (\$44,552.00) | (\$9,489.99) | (\$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) | (\$18,314.58) | (\$28,263.27) | (\$67,482.73) | \$0.00 | (\$67,482.73) | 70.48% |
| | Fund: Title IV-A Grant - 281 | (\$95,746.00) | (\$18,314.58) | (\$28,263.27) | (\$67,482.73) | \$0.00 | (\$67,482.73) | 70.48% |
| 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) | (\$10,568.61) | (\$29,911.76) | (\$20,040.24) | \$0.00 | (\$20,040.24) | 40.12% |
| | Fund: School Improvement Grant - 293 | (\$49,952.00) | (\$10,568.61) | (\$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 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Fund: Youth Risk Behavior Survey Grant - 294 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 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 | (\$2,400.00) | (\$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) | (\$2,400.00) | (\$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) | (\$257,899.82) | (\$753,413.99) | (\$211,449.01) | \$0.00 | (\$211,449.01) | 21.91% |
| | Fund: Trauma Informed Schools - 307 | (\$964,863.00) | (\$257,899.82) | (\$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) | (\$60,300.24) | (\$146,632.23) | (\$97,094.77) | \$0.00 | (\$97,094.77) | 39.84% |
| | Fund: Title VI-Indian Education Act Grant - 355 | (\$243,727.00) | (\$60,300.24) | (\$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: 4/1/2025

To Date: 4/30/2025

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 | (\$3,465.00) | (\$4,647.75) | \$4,647.75 | \$0.00 | \$4,647.75 | 0.00% |
| 378.000.000.048.000 | Auditorium Rental | (\$45,137.00) | (\$1,250.00) | (\$12,753.00) | (\$32,384.00) | \$0.00 | (\$32,384.00) | 71.75% |
| | Fund: Public Use of Facilities Fund - 378 | (\$45,137.00) | (\$4,715.00) | (\$17,400.75) | (\$27,736.25) | \$0.00 | (\$27,736.25) | 61.45% |
| Grand Total: | | (\$5,960,374.00) | (\$979,968.40) | (\$3,295,562.58) | (\$2,664,811.42) | \$0.00 | (\$2,664,811.42) | 44.71% |

End of Report

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Expenditures

From Date: 4/1/2025

To Date: 4/30/2025

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 | \$4,579.60 | \$8,862.80 | 57.64% |
| 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 | \$0.00 | \$10,950.00 | \$957.00 | \$0.00 | \$957.00 | 8.04% |
| 140.000.000.420.000 | Staff Travel | \$50,164.35 | \$2,362.02 | \$30,907.34 | \$19,257.01 | \$6,422.00 | \$12,835.01 | 25.59% |
| 140.000.000.450.000 | Supplies, Materials, & Media | \$38,173.59 | \$235.05 | \$13,586.09 | \$24,587.50 | \$359.71 | \$24,227.79 | 63.47% |
| 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 | \$2,597.07 | \$59,343.50 | \$62,059.09 | \$11,632.21 | \$50,426.88 | 41.54% |
| 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 | \$15,832.41 | \$4,167.59 | \$3,155.23 | \$1,012.36 | 5.06% |
| 205.000.000.361.000 | Insurance - Life & Health | \$4,455.00 | \$372.92 | \$3,857.99 | \$597.01 | \$745.84 | (\$148.83) | -3.34% |
| 205.000.000.364.000 | FICA Contribution | \$1,530.00 | \$122.26 | \$1,223.16 | \$306.84 | \$244.52 | \$262.32 | 4.07% |
| 205.000.000.366.000 | Retirement Contribution - PERS | \$4,400.00 | \$348.31 | \$3,483.11 | \$916.89 | \$696.62 | \$220.27 | 5.01% |
| 205.000.000.369.000 | Other Employee Benefits | \$0.00 | \$37.50 | \$375.00 | (\$375.00) | \$75.00 | (\$450.00) | 0.00% |
| 205.000.000.425.000 | Student Travel | \$50,000.00 | \$928.22 | \$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 | \$8,338.00 | \$57,427.08 | \$42,572.92 | \$5,571.85 | \$37,001.07 | 37.00% |
| | Fund: Pupil Transportation Fund - 205 | \$1,990,385.00 | \$11,730.45 | \$1,300,023.95 | \$690,361.05 | \$10,489.06 | \$679,871.99 | 34.16% |
| 255.000.000.321.000 | Classified Director/Coordinato | \$76,877.92 | \$7,975.89 | \$83,946.35 | (\$7,068.43) | \$15,948.78 | (\$23,017.21) | -29.94% |
| 255.000.000.323.000 | Classified Aides/Paraprofessio | \$13,008.55 | \$4,484.42 | \$46,089.18 | (\$33,080.63) | \$8,757.78 | (\$41,838.41) | -321.62% |
| 255.000.000.326.000 | Food Service Staff | \$155,815.88 | \$18,829.27 | \$143,061.43 | \$12,754.45 | \$42,077.44 | (\$29,322.99) | -18.82% |
| 255.000.000.329.000 | Classified Subs/Temps | \$0.00 | \$434.38 | \$3,155.04 | (\$3,155.04) | \$525.00 | (\$3,680.04) | 0.00% |
| 255.000.000.337.000 | Extra Duty Classified | \$0.00 | \$456.98 | \$10,759.48 | (\$10,759.48) | \$152.33 | (\$10,911.81) | 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 | \$15,903.94 | \$135,890.00 | (\$45,602.00) | \$15,189.48 | (\$60,791.48) | -67.33% |
| 255.000.000.364.000 | FICA Contribution | \$18,796.23 | \$2,380.33 | \$21,526.53 | (\$2,730.30) | \$4,060.92 | (\$6,791.22) | -36.13% |
| 255.000.000.366.000 | Retirement Contribution - PERS | \$54,054.52 | \$6,984.24 | \$57,168.73 | (\$3,114.21) | \$11,415.80 | (\$14,530.01) | -26.88% |
| 255.000.000.369.000 | Other Employee Benefits | \$0.00 | \$10.00 | \$100.00 | (\$100.00) | \$20.00 | (\$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 | \$49.44 | \$350.01 | \$149.99 | \$49.49 | \$100.50 | 20.10% |
| 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 | \$807.97 | \$6,454.16 | 64.54% |
| 255.000.000.457.000 | Small Tools & Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,172.53 | (\$5,172.53) | 0.00% |
| 255.000.000.459.000 | Food | \$485,000.00 | \$49,794.14 | \$290,503.72 | \$194,496.28 | \$5,797.24 | \$188,699.04 | 38.91% |
| 255.000.000.460.000 | Milk | \$95,000.00 | \$12,825.50 | \$78,394.91 | \$16,605.09 | \$0.00 | \$16,605.09 | 17.48% |
| 255.000.000.469.000 | Other Supplies (Food Service O | \$40,000.00 | \$3,104.43 | \$31,799.15 | \$8,200.85 | \$636.94 | \$7,563.91 | 18.91% |
| 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 | \$123,232.96 | \$908,649.79 | \$139,441.31 | \$110,611.70 | \$28,829.61 | 2.75% |
| 257.000.000.459.000 | Food | \$63,738.12 | \$16,180.00 | \$55,920.27 | \$7,817.85 | \$3,945.70 | \$3,872.15 | 6.08% |
| 257.000.000.495.000 | Indirect Costs | \$1,963.13 | \$472.97 | \$1,717.34 | \$245.79 | \$0.00 | \$245.79 | 12.52% |
| | Fund: Fresh Fruits & Vegetables Program - 257 | \$65,701.25 | \$16,652.97 | \$57,637.61 | \$8,063.64 | \$3,945.70 | \$4,117.94 | 6.27% |

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Expenditures

From Date: 4/1/2025

To Date: 4/30/2025

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 | \$0.00 | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00% |
| 266.000.000.364.000 | FICA Contribution | \$62.58 | \$0.00 | \$21.75 | \$40.83 | \$21.75 | \$19.08 | 30.49% |
| 266.000.000.365.000 | Retirement Contribution - TRS | \$542.05 | \$0.00 | \$188.40 | \$353.65 | \$188.40 | \$165.25 | 30.49% |
| 266.000.000.450.000 | Supplies, Materials, & Media | \$28,000.00 | \$7,800.36 | \$18,763.99 | \$9,236.01 | \$1,864.85 | \$7,371.16 | 26.33% |
| 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 | \$7,800.36 | \$20,474.14 | \$11,916.49 | \$3,575.00 | \$8,341.49 | 25.75% |
| 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 | \$69,056.00 | \$34,528.00 | \$34,528.00 | \$0.00 | 0.00% |
| 270.000.000.361.000 | Insurance - Life & Health | \$29,833.20 | \$2,486.10 | \$19,888.80 | \$9,944.40 | \$9,944.40 | \$0.00 | 0.00% |
| 270.000.000.364.000 | FICA Contribution | \$1,460.11 | \$121.66 | \$974.28 | \$485.83 | \$486.79 | (\$0.96) | -0.07% |
| 270.000.000.365.000 | Retirement Contribution - TRS | \$13,012.69 | \$1,084.18 | \$7,668.28 | \$5,344.41 | \$4,336.72 | \$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 | \$12,323.94 | \$104,990.18 | \$68,050.88 | \$49,295.91 | \$18,754.97 | 10.84% |
| 274.000.000.315.000 | Certified Teacher | \$395,487.00 | \$33,039.45 | \$253,572.14 | \$141,914.86 | \$136,066.30 | \$5,848.56 | 1.48% |
| 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 | \$3,874.29 | \$29,819.45 | \$4,430.55 | \$5,605.73 | (\$1,175.18) | -3.43% |
| 274.000.000.361.000 | Insurance - Life & Health | \$115,961.37 | \$12,395.11 | \$86,645.53 | \$29,315.84 | \$26,807.78 | \$2,508.06 | 2.16% |
| 274.000.000.364.000 | FICA Contribution | \$7,622.63 | \$753.73 | \$5,788.34 | \$1,834.29 | \$2,361.57 | (\$527.28) | -6.92% |
| 274.000.000.365.000 | Retirement Contribution - TRS | \$95,040.88 | \$4,149.76 | \$29,886.59 | \$65,154.29 | \$16,599.02 | \$48,555.27 | 51.09% |
| 274.000.000.366.000 | Retirement Contribution - PERS | \$7,123.27 | \$852.39 | \$6,555.09 | \$568.18 | \$1,238.38 | (\$670.20) | -9.41% |
| 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 | \$35.00 | \$6,171.31 | \$4,603.69 | \$0.00 | \$4,603.69 | 42.73% |
| 274.000.000.450.000 | Supplies, Materials, & Media | \$22,578.00 | \$1,003.41 | \$15,045.19 | \$7,532.81 | \$621.20 | \$6,911.61 | 30.61% |
| 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 | \$56,103.14 | \$443,339.29 | \$302,124.23 | \$189,299.98 | \$112,824.25 | 15.13% |
| 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) | \$3,665.00 | (\$4,088.59) | 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 | \$3,665.00 | \$16,521.42 | 76.54% |
| 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 | \$0.00 | \$500.00 | (\$500.00) | \$600.00 | (\$1,100.00) | 0.00% |
| 277.000.000.450.000 | Supplies, Materials, & Media | \$13,536.00 | \$160.76 | \$7,944.43 | \$5,591.57 | \$4,964.90 | \$626.67 | 4.63% |
| 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 | \$160.76 | \$12,049.05 | \$10,750.95 | \$5,564.90 | \$5,186.05 | 22.75% |

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Expenditures

From Date: 4/1/2025

To Date: 4/30/2025

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 | \$40,000.00 | \$0.00 | \$0.00 | \$40,000.00 | \$9,126.30 | \$30,873.70 | 77.18% |
| 278.000.000.337.000 | Extra Duty Classified | \$47,000.00 | \$0.00 | \$0.00 | \$47,000.00 | \$6,846.72 | \$40,153.28 | 85.43% |
| 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 | \$62,248.53 | \$556,246.07 | (\$78,270.07) | \$46,349.50 | (\$124,619.57) | -26.07% |
| 278.000.000.420.000 | Staff Travel | \$30,000.00 | \$0.00 | \$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 | \$2,000.00 | \$0.00 | \$1,875.00 | \$125.00 | \$0.00 | \$125.00 | 6.25% |
| 278.000.000.450.000 | Supplies, Materials, & Media | \$75,146.01 | \$636.08 | \$15,354.34 | \$59,791.67 | \$1,454.42 | \$58,337.25 | 77.63% |
| 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 | \$62,884.61 | \$599,613.55 | \$116,731.45 | \$63,776.94 | \$52,954.51 | 7.39% |
| 279.000.000.323.000 | Classified Aides/Paraprofessio | \$23,421.13 | \$2,570.29 | \$19,793.02 | \$3,628.11 | \$3,671.84 | (\$43.73) | -0.19% |
| 279.000.000.364.000 | FICA Contribution | \$1,597.70 | \$175.07 | \$1,341.71 | \$255.99 | \$259.34 | (\$3.35) | -0.21% |
| 279.000.000.366.000 | Retirement Contribution - PERS | \$5,152.62 | \$565.46 | \$4,354.44 | \$798.18 | \$807.80 | (\$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 | \$0.00 | \$3,902.59 | \$4,146.80 | \$912.95 | \$3,233.85 | 40.18% |
| 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 | \$3,310.82 | \$30,195.05 | \$14,356.99 | \$5,651.93 | \$8,705.06 | 19.54% |
| 281.000.000.315.000 | Certified Teacher | \$43,978.08 | \$3,375.43 | \$27,003.44 | \$16,974.64 | \$13,501.74 | \$3,472.90 | 7.90% |
| 281.000.000.361.000 | Insurance - Life & Health | \$53.28 | \$4.44 | \$35.52 | \$17.76 | \$17.76 | \$0.00 | 0.00% |
| 281.000.000.364.000 | FICA Contribution | \$584.08 | \$48.66 | \$389.44 | \$194.64 | \$194.67 | (\$0.03) | -0.01% |
| 281.000.000.365.000 | Retirement Contribution - TRS | \$16,954.64 | \$423.96 | \$2,998.60 | \$13,956.04 | \$1,695.81 | \$12,260.23 | 72.31% |
| 281.000.000.410.000 | Professional & Technical Servi | \$27,520.28 | \$0.00 | \$14,364.28 | \$13,156.00 | \$4,849.46 | \$8,306.54 | 30.18% |
| 281.000.000.420.000 | Staff Travel | \$6,725.00 | \$0.00 | \$1,650.00 | \$5,075.00 | \$2,980.80 | \$2,094.20 | 31.14% |
| 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 | \$3,852.49 | \$55,138.69 | \$51,013.46 | \$23,240.24 | \$27,773.22 | 26.16% |
| 282.000.000.450.000 | Supplies, Materials, & Media | \$0.00 | \$744.00 | \$13,186.56 | (\$13,186.56) | \$3,419.63 | (\$16,606.19) | 0.00% |
| | Fund: Carl Perkins Basic Grant - 282 | \$0.00 | \$744.00 | \$13,186.56 | (\$13,186.56) | \$3,419.63 | (\$16,606.19) | 0.00% |
| 293.000.000.315.000 | Certified Teacher | \$46,060.00 | \$3,411.85 | \$32,412.58 | \$13,647.42 | \$14,405.43 | (\$758.01) | -1.65% |
| 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 | \$20.20 | (\$20.20) | 0.00% |
| 293.000.000.364.000 | FICA Contribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$206.67 | (\$206.67) | 0.00% |
| 293.000.000.365.000 | Retirement Contribution - TRS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,714.12 | (\$1,714.12) | 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 | \$3,411.85 | \$33,323.61 | \$16,628.95 | \$16,346.42 | \$282.53 | 0.57% |
| 298.000.000.316.000 | Certified Extra Duty | \$0.00 | \$0.00 | \$14,994.00 | (\$14,994.00) | \$28,224.00 | (\$43,218.00) | 0.00% |
| 298.000.000.364.000 | FICA Contribution | \$0.00 | \$0.00 | \$210.97 | (\$210.97) | \$248.29 | (\$459.26) | 0.00% |
| 298.000.000.365.000 | Retirement Contribution - TRS | \$0.00 | \$0.00 | \$1,883.27 | (\$1,883.27) | \$2,215.59 | (\$4,098.86) | 0.00% |
| | Fund: AKLN - 298 | \$0.00 | \$0.00 | \$17,088.24 | (\$17,088.24) | \$30,687.88 | (\$47,776.12) | 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: 4/1/2025

To Date: 4/30/2025

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 | \$51,265.34 | \$26,792.66 | \$26,792.66 | \$0.00 | 0.00% |
| 303.000.000.361.000 | Insurance - Life & Health | \$26,027.78 | \$2,486.10 | \$16,083.38 | \$9,944.40 | \$9,944.40 | \$0.00 | 0.00% |
| 303.000.000.364.000 | FICA Contribution | \$1,110.11 | \$95.31 | \$728.87 | \$381.24 | \$381.24 | \$0.00 | 0.00% |
| 303.000.000.365.000 | Retirement Contribution - TRS | \$9,804.11 | \$841.29 | \$6,063.62 | \$3,740.49 | \$3,365.16 | \$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 | \$801.65 | \$648.35 | \$0.00 | \$648.35 | 44.71% |
| 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 | \$10,120.87 | \$77,667.91 | \$49,052.09 | \$40,483.46 | \$8,568.63 | 6.76% |
| 307.000.000.314.000 | Certified Director/Coordinator | \$135,363.00 | \$11,280.25 | \$112,802.50 | \$22,560.50 | \$27,735.50 | (\$5,175.00) | -3.82% |
| 307.000.000.322.000 | Classified Specialists | \$480,453.96 | \$35,215.99 | \$386,639.42 | \$93,814.54 | \$62,745.59 | \$31,068.95 | 6.47% |
| 307.000.000.361.000 | Insurance - Life & Health | \$149,321.40 | \$12,441.60 | \$129,410.40 | \$19,911.00 | \$24,872.10 | (\$4,961.10) | -3.32% |
| 307.000.000.364.000 | FICA Contribution | \$35,292.05 | \$2,844.22 | \$31,087.34 | \$4,204.71 | \$5,175.46 | (\$970.75) | -2.75% |
| 307.000.000.365.000 | Retirement Contribution - TRS | \$16,371.52 | \$1,416.80 | \$12,854.47 | \$3,517.05 | \$2,833.60 | \$683.45 | 4.17% |
| 307.000.000.366.000 | Retirement Contribution - PERS | \$95,835.20 | \$7,747.53 | \$82,680.90 | \$13,154.30 | \$13,804.04 | (\$649.74) | -0.68% |
| 307.000.000.369.000 | Other Employee Benefits | \$3,000.00 | \$250.00 | \$2,500.00 | \$500.00 | \$500.00 | \$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 | \$4,472.79 | \$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 | \$284.90 | \$2,790.58 | (\$640.58) | \$0.00 | (\$640.58) | -29.79% |
| 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 | \$75,954.08 | \$829,367.97 | \$135,315.36 | \$138,126.52 | (\$2,811.16) | -0.29% |
| 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 | \$108,583.36 | \$54,291.69 | \$53,791.69 | \$500.00 | 0.31% |
| 355.000.000.361.000 | Insurance - Life & Health | \$44,816.40 | \$3,734.70 | \$29,877.60 | \$14,938.80 | \$11,209.65 | \$3,729.15 | 8.32% |
| 355.000.000.364.000 | FICA Contribution | \$2,298.61 | \$191.55 | \$1,532.40 | \$766.21 | \$769.71 | (\$3.50) | -0.15% |
| 355.000.000.365.000 | Retirement Contribution - TRS | \$20,224.00 | \$1,704.74 | \$12,625.43 | \$7,598.57 | \$6,819.02 | \$779.55 | 3.85% |
| 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 | \$82.72 | \$6,468.35 | \$965.78 | \$860.53 | \$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 | \$19,286.63 | \$165,918.86 | \$77,808.14 | \$73,450.60 | \$4,357.54 | 1.79% |
| 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% |

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Expenditures

From Date: 4/1/2025

To Date: 4/30/2025

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 | \$1,651.88 | \$17,416.91 | \$23,583.09 | \$0.00 | \$23,583.09 | 57.52% |
| 378.000.000.364.000 | FICA Contribution | \$3,137.00 | \$110.54 | \$1,114.37 | \$2,022.63 | \$34.99 | \$1,987.64 | 63.36% |
| 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 | \$1,884.47 | (\$1,884.47) | \$0.00 | (\$1,884.47) | 0.00% |
| | Fund: Public Use of Facilities Fund - 378 | \$45,137.00 | \$1,762.42 | \$23,229.75 | \$21,907.25 | \$2,848.99 | \$19,058.26 | 42.22% |
| Grand Total: | | \$6,580,006.89 | \$411,929.42 | \$4,800,456.13 | \$1,779,550.76 | \$786,112.07 | \$993,438.69 | 15.10% |

End of Report