



Ketchikan Gateway
Borough School District

Monthly Operations Fund Report
April 2023

Board of Education
Regular Meeting
May 10, 2023

Ketchikan Gateway Borough School District

April 2023 Monthly Operations Fund Report

Description	Budget	Actual	Encumbrances	Estimated	Variance
REVENUES					
Borough Direct Appropriations	11,413,613	9,511,344	0	11,413,613	0
Borough In-kind Services	1,014,228	245,917	0	1,014,228	0
Other Local Revenues	40,000	3,009	0	3,009	(36,991)
E-rate Revenue	120,000	100,361	1,914	100,361	(19,639)
Foundation Program	25,025,833	21,458,478	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>32,460,557</u>	<u>1,914</u>	<u>41,049,487</u>	<u>(46,879)</u>

EXPENDITURES

<u>Certified Salaries</u>					
Certified Administrator Salaries	1,941,856	1,524,543	289,212	1,813,755	128,101
Teacher & Specialists	14,496,555	9,652,468	4,736,292	14,388,760	107,795
Extra Duty & Certified Subs	207,000	223,062	40,131	263,193	(56,193)
<u>Classified Salaries</u>					
Director/Coordinator/Manager	397,090	352,797	65,942	418,739	(21,649)
Specialists	426,814	459,239	97,387	556,626	(129,812)
Aides/Paraprofessionals	3,307,214	2,792,456	554,335	3,346,791	(39,577)
Support Staff	1,289,004	1,143,030	204,979	1,348,009	(59,005)
Maintenance/Custodial Staff	1,270,710	957,295	202,369	1,159,664	111,046
Classified Substitutes and Temp	200,000	260,213	0	260,213	(60,213)
Extra Duty	112,500	134,297	19,140	153,437	(40,937)
Board Stipends	18,500	15,350	2,500	17,850	650
<u>Employee Benefits</u>					
Life and Health Insurance	6,768,524	3,355,599	1,190,431	6,768,524	0
Social Security and Retirement	4,400,415	3,291,194	1,044,992	4,336,186	64,229
On Behalf Retirement Payments	2,249,591	0	2,249,591	2,249,591	0
Other Employee Benefits	372,500	240,247	7,954	248,201	124,299
<u>Services</u>					
Professional Services	420,000	877,204	5,188	882,392	(462,392)
Staff Travel	34,500	65,275	5,238	70,513	(36,013)
Student Travel	330,000	226,166	28,061	254,227	75,773
Utilities and Energy	1,747,065	1,430,124	218,496	1,648,620	98,445
Other Purchased Services	450,000	491,184	27,363	518,547	(68,547)
Insurance & Bond Premiums	525,000	557,052	0	557,052	(32,052)

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Description	Budget	Actual	Encumbrances	Estimated	Variance
<u>Supplies, Materials, & Media</u>					
Materials, & Media	1,163,691	991,461	171,275	1,162,736	955
Teaching Supplies	71,200	52,968	0	52,968	18,232
Non-capitalized Tools & Equipment	50,000	97,410	18,814	116,224	(66,224)
<u>Other</u>					
Other Expenses	162,000	114,073	750	114,823	47,177
Indirect Cost Reimbursement	(100,000)	(44,028)	0	(44,028)	(55,972)
Equipment	48,000	58,714	0	58,714	(10,714)
Total Expenditures	42,359,729	29,319,393	11,180,440	42,722,327	(362,598)
Revenues in excess of expenditures	(1,263,363)			(1,672,840)	(409,477)
Beginning Fund Balance	1,271,895			1,271,895	0
Ending Fund Balance	8,532			(400,945)	(409,477)