



Ketchikan Gateway
Borough School District

Monthly Operations Fund Report
January 31, 2024

Board of Education
Regular Meeting
February 28, 2024

Operating Funds

Results from Monthly Operations

| AccountDescription | Original | Proposed | Amended | RangeToDate | AccountYTD | Encumbrance | YTD + | | |
|--|------------------------|-----------------------|------------------------|-----------------------|------------------------|------------------------|----------------------|--------------|--|
| | Budget | Budget | Budget | | | | Encumbrance | BudgetBal | |
| <i>Operating Fund Revenues</i> | | | | | | | | | |
| 100 000 000 011 City/Borough Direct Appropriations | (12,105,189.00) | (404,952.00) | (12,510,141.00) | 0.00 | (10,887,283.00) | (1,622,858.00) | 12,510,141.00 | 0.00 | |
| 100 000 000 012 City/Borough In-kind Services Appropriations | (273,000.00) | 0.00 | (273,000.00) | 0.00 | (273,000.00) | 0.00 | 273,000.00 | 0.00 | |
| 100 000 000 040 Other Local Revenues | (60,000.00) | 0.00 | (60,000.00) | 0.00 | (4,050.00) | (55,950.00) | 60,000.00 | 0.00 | |
| 100 000 000 047 E-rate Revenue | (110,000.00) | 0.00 | (110,000.00) | (11,732.14) | (69,896.05) | (40,103.95) | 110,000.00 | 0.00 | |
| 100 000 000 051 Foundation Program | (24,697,733.00) | (392.00) | (24,698,125.00) | (2,086,700.00) | (14,606,900.00) | (10,091,225.00) | 24,698,125.00 | 0.00 | |
| 100 000 000 055 Supplemental Aid | (79,954.00) | (1,723,559.00) | (1,803,513.00) | 0.00 | 0.00 | (1,803,513.00) | 1,803,513.00 | 0.00 | |
| 100 000 000 056 TRS Revenue On-Behalf | (2,181,300.00) | 0.00 | (2,181,300.00) | 0.00 | 0.00 | (2,181,300.00) | 2,181,300.00 | 0.00 | |
| 100 000 000 057 PERS Revenue On-Behalf | (214,700.00) | 0.00 | (214,700.00) | 0.00 | 0.00 | (214,700.00) | 214,700.00 | 0.00 | |
| 100 000 000 090 Other State Revenues | (10,000.00) | 0.00 | (10,000.00) | 0.00 | (6,623.00) | (3,377.00) | 10,000.00 | 0.00 | |
| 100 000 000 181 SOA Medicaid Reimbursement | (400,000.00) | 300,000.00 | (100,000.00) | 0.00 | (28,245.82) | (71,754.18) | 100,000.00 | 0.00 | |
| 140 000 000 150 Federal Sources - AKDOE | 0.00 | (430,620.00) | (430,620.00) | (53,384.58) | (54,340.38) | (376,279.62) | 430,620.00 | 0.00 | |
| 141 000 000 150 Federal Sources - AKDOE | 0.00 | (14,336.00) | (14,336.00) | 0.00 | 0.00 | (14,336.00) | 14,336.00 | 0.00 | |
| 198 000 000 150 Federal Sources - AKDOE | 0.00 | (15,100.00) | (15,100.00) | 0.00 | (15,100.00) | 0.00 | 15,100.00 | 0.00 | |
| Total Operating Fund Revenues | (40,131,876.00) | (2,288,959.00) | (42,420,835.00) | (2,151,816.72) | (25,945,438.25) | (16,475,396.75) | 42,420,835.00 | 0.00 | |
| <i>Operating Fund Expenditures</i> | | | | | | | | | |
| 100 000 000 311 Certified Superintendent | 145,000.00 | 0.00 | 145,000.00 | 12,083.33 | 84,583.31 | 60,416.69 | 145,000.00 | 0.00 | |
| 100 000 000 312 Certified Assistant Superintendent | 132,600.00 | 0.00 | 132,600.00 | 11,050.00 | 80,112.50 | 55,250.00 | 135,362.50 | (2,762.50) | |
| 100 000 000 313 Certified Principal/Assistant Principal | 1,418,162.00 | 0.00 | 1,418,162.00 | 120,777.09 | 845,439.63 | 603,885.37 | 1,449,325.00 | (31,163.00) | |
| 100 000 000 314 Certified Director/Coordinator/Manager | 247,200.00 | 0.00 | 247,200.00 | 20,599.84 | 144,198.84 | 102,999.16 | 247,198.00 | 2.00 | |
| 100 000 000 315 Certified Teacher | 13,137,622.00 | 250,000.00 | 13,387,622.00 | 1,061,771.75 | 5,669,975.90 | 7,718,973.63 | 13,388,949.53 | (1,327.53) | |
| 100 000 000 316 Certified Extra Duty | 178,851.00 | 0.00 | 178,851.00 | 21,113.87 | 126,274.49 | 83,954.30 | 210,228.79 | (31,377.79) | |
| 100 000 000 317 Certified Subs/Temps | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | |
| 100 000 000 318 Certified Specialists | 474,100.00 | (150,000.00) | 324,100.00 | 702.00 | 143,749.33 | 162,094.67 | 305,844.00 | 18,256.00 | |
| 100 000 000 319 Teachers, Part Year | 80,000.00 | 0.00 | 80,000.00 | 11,982.42 | 30,369.24 | 17,835.89 | 48,205.13 | 31,794.87 | |
| 100 000 000 321 Classified Director/Coordinator/Manager | 400,500.00 | 0.00 | 400,500.00 | 33,767.86 | 236,375.04 | 168,839.30 | 405,214.34 | (4,714.34) | |
| 100 000 000 322 Classified Specialists | 280,200.00 | 295,000.00 | 575,200.00 | 47,721.04 | 332,662.03 | 238,605.10 | 571,267.13 | 3,932.87 | |
| 100 000 000 323 Classified Aides/Paraprofessionals | 3,080,219.00 | 434,956.00 | 3,515,175.00 | 369,857.64 | 1,787,455.82 | 1,773,651.21 | 3,561,107.03 | (45,932.03) | |
| 100 000 000 324 Classified Support Staff | 1,215,336.00 | 0.00 | 1,215,336.00 | 109,031.73 | 696,574.58 | 532,892.04 | 1,229,466.62 | (14,130.62) | |
| 100 000 000 325 Maintenance/Custodial Staff | 1,186,538.00 | 0.00 | 1,186,538.00 | 122,024.57 | 663,804.97 | 570,985.76 | 1,234,790.73 | (48,252.73) | |
| 100 000 000 329 Classified Subs/Temps | 265,800.00 | 0.00 | 265,800.00 | 39,020.40 | 225,531.73 | 8,916.20 | 234,447.93 | 31,352.07 | |
| 100 000 000 337 Extra Duty Classified | 117,948.00 | 0.00 | 117,948.00 | 7,601.93 | 127,152.81 | 25,104.64 | 152,257.45 | (34,309.45) | |
| 100 000 000 338 Classified Stipend | 18,500.00 | 0.00 | 18,500.00 | 1,250.00 | 8,750.00 | 6,250.00 | 15,000.00 | 3,500.00 | |
| 100 000 000 361 Insurance - Life & Health | 6,698,817.00 | 385,370.00 | 7,084,187.00 | 142,768.82 | 3,654,642.43 | 3,683,312.39 | 7,337,954.82 | (253,767.82) | |
| 100 000 000 362 Unemployment Insurance | 35,000.00 | 0.00 | 35,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,000.00 | |

Operating Fund Expenditures (Continued)

| | | | | | | | | | | | | |
|-----|-----|-----|-----|---|--------------|------------|--------------|------------|-------------|--------------|--------------|--------------|
| 100 | 000 | 000 | 363 | Worker's Compensation Insurance | 230,000.00 | 0.00 | 230,000.00 | 0.00 | 143,746.87 | 0.00 | 143,746.87 | 86,253.13 |
| 100 | 000 | 000 | 364 | FICA Contribution | 737,973.00 | 0.00 | 737,973.00 | 72,929.38 | 405,699.31 | 373,752.84 | 779,452.15 | (41,479.15) |
| 100 | 000 | 000 | 365 | Retirement Contribution - TRS | 1,975,936.00 | 0.00 | 1,975,936.00 | 157,580.77 | 890,904.96 | 1,128,396.74 | 2,019,301.70 | (43,365.70) |
| 100 | 000 | 000 | 366 | Retirement Contribution - PERS | 1,389,163.00 | 0.00 | 1,389,163.00 | 105,948.46 | 800,727.62 | 726,287.19 | 1,527,014.81 | (137,851.81) |
| 100 | 000 | 000 | 367 | TRS On-behalf Payments | 2,181,300.00 | 0.00 | 2,181,300.00 | 0.00 | 0.00 | 2,181,300.00 | 2,181,300.00 | 0.00 |
| 100 | 000 | 000 | 368 | PERS On-behalf Payments | 214,700.00 | 0.00 | 214,700.00 | 0.00 | 0.00 | 214,700.00 | 214,700.00 | 0.00 |
| 100 | 000 | 000 | 369 | Other Employee Benefits | 47,750.00 | 0.00 | 47,750.00 | 5,388.75 | 45,623.25 | 29,543.75 | 75,167.00 | (27,417.00) |
| 100 | 000 | 000 | 378 | Educational Assistance | 35,200.00 | 0.00 | 35,200.00 | 6,455.00 | 23,403.00 | 0.00 | 23,403.00 | 11,797.00 |
| 100 | 000 | 000 | 379 | Physicals Reimbursement | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 750.00 | 0.00 | 750.00 | 3,250.00 |
| 100 | 000 | 000 | 390 | Transportation Allowance | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 |
| 100 | 000 | 000 | 410 | Professional & Technical Services | 390,000.00 | 0.00 | 390,000.00 | 63,045.19 | 613,825.79 | 43,521.09 | 657,346.88 | (267,346.88) |
| 100 | 000 | 000 | 411 | Instructional Services | 0.00 | 0.00 | 0.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | (3,500.00) |
| 100 | 000 | 000 | 412 | Auditing & Accounting Services | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 42,275.00 | 8,000.00 | 50,275.00 | (10,275.00) |
| 100 | 000 | 000 | 413 | Management Services | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 100 | 000 | 000 | 414 | Legal Services | 45,000.00 | 0.00 | 45,000.00 | 3,997.05 | 40,684.11 | 0.00 | 40,684.11 | 4,315.89 |
| 100 | 000 | 000 | 420 | Staff Travel | 50,000.00 | 0.00 | 50,000.00 | 5,939.00 | 45,148.39 | 9,517.34 | 54,665.73 | (4,665.73) |
| 100 | 000 | 000 | 421 | Staff Transportation | 4,500.00 | 0.00 | 4,500.00 | 17.03 | 600.90 | 0.00 | 600.90 | 3,899.10 |
| 100 | 000 | 000 | 425 | Student Travel | 330,000.00 | 0.00 | 330,000.00 | 6,389.02 | 123,489.30 | 18,539.84 | 142,029.14 | 187,970.86 |
| 100 | 000 | 000 | 430 | Utility Services (Utilities & Telecommunications) | 270,000.00 | 0.00 | 270,000.00 | 27,882.73 | 165,987.25 | 26,742.47 | 192,729.72 | 77,270.28 |
| 100 | 000 | 000 | 431 | Water and Sewage | 264,700.00 | 0.00 | 264,700.00 | 23,357.68 | 87,979.46 | 23,190.64 | 111,170.10 | 153,529.90 |
| 100 | 000 | 000 | 432 | Garbage | 115,000.00 | 0.00 | 115,000.00 | 12,399.55 | 54,763.84 | 11,404.68 | 66,168.52 | 48,831.48 |
| 100 | 000 | 000 | 433 | Communications (Postage) | 10,000.00 | 0.00 | 10,000.00 | 2,735.71 | 3,695.07 | 784.98 | 4,480.05 | 5,519.95 |
| 100 | 000 | 000 | 436 | Electricity | 459,200.00 | 0.00 | 459,200.00 | 40,038.20 | 175,279.07 | 36,417.15 | 211,696.22 | 247,503.78 |
| 100 | 000 | 000 | 438 | Gasoline, Diesel, or Heating Oil | 668,500.00 | 0.00 | 668,500.00 | 68,853.85 | 247,372.94 | 70,622.69 | 317,995.63 | 350,504.37 |
| 100 | 000 | 000 | 440 | Other Purchased Services | 295,000.00 | 0.00 | 295,000.00 | 10,806.47 | 129,519.45 | 5,452.05 | 134,971.50 | 160,028.50 |
| 100 | 000 | 000 | 441 | Rentals | 75,000.00 | 76,558.00 | 151,558.00 | 16,603.29 | 197,406.41 | 120.00 | 197,526.41 | (45,968.41) |
| 100 | 000 | 000 | 442 | Building Repair & Maintenance Services | 50,000.00 | 0.00 | 50,000.00 | 5,706.04 | 32,349.04 | 1,020.00 | 33,369.04 | 16,630.96 |
| 100 | 000 | 000 | 445 | Insurance & Bond Premiums | 522,100.00 | 0.00 | 522,100.00 | 0.00 | 573,318.89 | 0.00 | 573,318.89 | (51,218.89) |
| 100 | 000 | 000 | 450 | Supplies, Materials, & Media | 790,600.00 | 0.00 | 790,600.00 | 93,150.86 | 584,167.59 | 112,406.42 | 696,574.01 | 94,025.99 |
| 100 | 000 | 000 | 451 | Teaching Supplies | 71,200.00 | 0.00 | 71,200.00 | 2,171.65 | 11,226.49 | 2,022.97 | 13,249.46 | 57,950.54 |
| 100 | 000 | 000 | 457 | Small Tools & Equipment | 50,000.00 | 0.00 | 50,000.00 | 13,599.13 | 157,645.13 | 10,426.74 | 168,071.87 | (118,071.87) |
| 100 | 000 | 000 | 480 | Tuition - Students & Stipends | 75,000.00 | 0.00 | 75,000.00 | 0.00 | 19,970.00 | 0.00 | 19,970.00 | 55,030.00 |
| 100 | 000 | 000 | 485 | Student Stipends | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 |
| 100 | 000 | 000 | 490 | Other Expenses | 30,000.00 | 0.00 | 30,000.00 | 10,278.28 | 32,733.60 | 2,578.18 | 35,311.78 | (5,311.78) |
| 100 | 000 | 000 | 491 | Dues & Fees | 45,500.00 | 0.00 | 45,500.00 | 19,692.52 | 40,446.82 | 10.00 | 40,456.82 | 5,043.18 |
| 100 | 000 | 000 | 495 | Indirect Costs | (75,000.00) | 0.00 | (75,000.00) | 0.00 | (29,392.02) | 0.00 | (29,392.02) | (45,607.98) |
| 100 | 000 | 000 | 510 | Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 50,149.47 | 0.00 | 50,149.47 | (50,149.47) |
| 100 | 000 | 000 | 599 | Unallocated Budget | (441,426.00) | 555,606.00 | 114,180.00 | 0.00 | 0.00 | 0.00 | 0.00 | 114,180.00 |

AK Literacy Fund Expenditures

| | | | | | | | | | | | | |
|-----|-----|-----|-----|------------------------------------|------|------------|------------|-----------|-----------|------------|------------|------|
| 140 | 000 | 000 | 315 | Certified Teacher | 0.00 | 176,000.00 | 176,000.00 | 19,060.21 | 31,711.79 | 144,288.21 | 176,000.00 | 0.00 |
| 140 | 000 | 000 | 316 | Certified Extra Duty | 0.00 | 28,000.00 | 28,000.00 | 329.88 | 329.88 | 27,670.12 | 28,000.00 | 0.00 |
| 140 | 000 | 000 | 323 | Classified Aides/Paraprofessionals | 0.00 | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 |
| 140 | 000 | 000 | 361 | Insurance - Life & Health | 0.00 | 82,116.60 | 82,116.60 | 9,859.55 | 9,881.75 | 72,234.85 | 82,116.60 | 0.00 |

Operating Funds

Results from Monthly Operations

AK Literacy Fund Expenditures

| | | | | | | | | | | |
|-----------------|-----------------------------------|------|-----------|-----------|----------|-----------|-----------|-----------|------|------|
| 140 000 000 362 | Unemployment Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 140 000 000 364 | FICA Contribution | 0.00 | 4,870.50 | 4,870.50 | 1,021.31 | 1,204.75 | 3,665.75 | 4,870.50 | 0.00 | 0.00 |
| 140 000 000 365 | Retirement Contribution - TRS | 0.00 | 20,096.50 | 20,096.50 | 791.98 | 1,586.50 | 18,510.00 | 20,096.50 | 0.00 | 0.00 |
| 140 000 000 366 | Retirement Contribution - PERS | 0.00 | 11,026.40 | 11,026.40 | 2,712.04 | 2,712.04 | 8,314.36 | 11,026.40 | 0.00 | 0.00 |
| 140 000 000 410 | Professional & Technical Services | 0.00 | 11,800.00 | 11,800.00 | 0.00 | 6,000.00 | 5,800.00 | 11,800.00 | 0.00 | 0.00 |
| 140 000 000 420 | Staff Travel | 0.00 | 16,540.00 | 16,540.00 | 424.00 | 1,533.22 | 15,006.78 | 16,540.00 | 0.00 | 0.00 |
| 140 000 000 450 | Supplies, Materials, & Media | 0.00 | 55,170.00 | 55,170.00 | 0.00 | 33,579.42 | 21,590.58 | 55,170.00 | 0.00 | 0.00 |

AK READS/CLSD Fund Expenditures

| | | | | | | | | | | |
|-----------------|------------------------------------|------|-----------|-----------|------|----------|----------|-----------|------|------|
| 141 000 000 420 | Staff Travel | 0.00 | 14,000.00 | 14,000.00 | 0.00 | 4,934.98 | 9,065.02 | 14,000.00 | 0.00 | 0.00 |
| 141 000 000 495 | Indirect Costs | 0.00 | 336.00 | 336.00 | 0.00 | 125.35 | 210.65 | 336.00 | 0.00 | 0.00 |
| 156 000 000 316 | Certified Extra Duty | 0.00 | 0.00 | 0.00 | 0.00 | 397.00 | (397.00) | 0.00 | 0.00 | 0.00 |
| 156 000 000 323 | Classified Aides/Paraprofessionals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 156 000 000 362 | Unemployment Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 156 000 000 364 | FICA Contribution | 0.00 | 0.00 | 0.00 | 0.00 | 5.46 | (5.46) | 0.00 | 0.00 | 0.00 |
| 156 000 000 365 | Retirement Contribution - TRS | 0.00 | 0.00 | 0.00 | 0.00 | 49.87 | (49.87) | 0.00 | 0.00 | 0.00 |

Safety & Well Being Fund Expenditures

| | | | | | | | | | | |
|-----------------|--------------|------|-----------|-----------|------|-----------|------|-----------|------|------|
| 198 000 000 420 | Staff Travel | 0.00 | 15,100.00 | 15,100.00 | 0.00 | 15,100.00 | 0.00 | 15,100.00 | 0.00 | 0.00 |
|-----------------|--------------|------|-----------|-----------|------|-----------|------|-----------|------|------|

| | | | | | | | | | | |
|--|--|----------------------|---------------------|----------------------|---------------------|----------------------|----------------------|----------------------|-------------------|--|
| Total Operating Fund Expenditures | | 40,113,289.00 | 2,307,546.00 | 42,420,835.00 | 2,942,288.87 | 20,696,801.66 | 21,201,628.10 | 41,898,429.76 | 522,405.24 | |
|--|--|----------------------|---------------------|----------------------|---------------------|----------------------|----------------------|----------------------|-------------------|--|