



Ketchikan Gateway
Borough School District

Monthly Operations Fund Report
February 29, 2024

Board of Education
Regular Meeting
March 27, 2024

Operating Funds

Results from Monthly Operations

AccountDescription	Original	Proposed	Amended	RangeToDate	AccountYTD	Encumbrance	YTD + Encumbrance	BudgetBal
	Budget	Budget Revision	Budget					
<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	96,666.64	48,333.36	145,000.00	0.00
100 000 000 312 Certified Assistant Superintendent	132,600.00	0.00	132,600.00	11,050.00	91,162.50	44,200.00	135,362.50	(2,762.50)
100 000 000 313 Certified Principal/Assistant Principal	1,418,162.00	0.00	1,418,162.00	121,677.09	967,116.72	484,908.28	1,452,025.00	(33,863.00)
100 000 000 314 Certified Director/Coordinator/Manager	247,200.00	0.00	247,200.00	20,599.84	164,798.68	82,399.32	247,198.00	2.00
100 000 000 315 Certified Teacher	13,137,622.00	250,000.00	13,387,622.00	1,130,246.64	6,800,222.54	6,714,126.40	13,514,348.94	(126,726.94)
100 000 000 316 Certified Extra Duty	178,851.00	0.00	178,851.00	4,411.01	130,685.50	88,603.29	219,288.79	(40,437.79)
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	25,487.00	169,236.33	136,607.67	305,844.00	18,256.00
100 000 000 319 Teachers, Part Year	80,000.00	0.00	80,000.00	9,916.39	40,285.63	18,131.48	58,417.11	21,582.89
100 000 000 321 Classified Director/Coordinator/Manager	400,500.00	0.00	400,500.00	33,767.86	270,142.90	135,071.44	405,214.34	(4,714.34)
100 000 000 322 Classified Specialists	280,200.00	295,000.00	575,200.00	47,721.04	380,383.07	190,884.06	571,267.13	3,932.87
100 000 000 323 Classified Aides/Paraprofessionals	3,080,219.00	434,956.00	3,515,175.00	406,762.10	2,194,217.92	1,248,908.60	3,443,126.52	72,048.48
100 000 000 324 Classified Support Staff	1,215,336.00	0.00	1,215,336.00	109,121.41	805,695.99	426,981.68	1,232,677.67	(17,341.67)
100 000 000 325 Maintenance/Custodial Staff	1,186,538.00	0.00	1,186,538.00	114,306.01	778,110.98	460,243.36	1,238,354.34	(51,816.34)
100 000 000 329 Classified Subs/Temps	265,800.00	0.00	265,800.00	61,708.50	287,240.23	7,116.60	294,356.83	(28,556.83)
100 000 000 337 Extra Duty Classified	117,948.00	0.00	117,948.00	6,738.76	133,891.57	39,062.52	172,954.09	(55,006.09)
100 000 000 338 Classified Stipend	18,500.00	0.00	18,500.00	1,250.00	10,000.00	5,000.00	15,000.00	3,500.00
100 000 000 361 Insurance - Life & Health	6,698,817.00	385,370.00	7,084,187.00	604,190.97	3,672,508.40	2,979,584.42	6,652,092.82	432,094.18
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	77,146.76	482,846.07	299,893.66	782,739.73	(44,766.73)
100	000	000	365	Retirement Contribution - TRS	1,975,936.00	0.00	1,975,936.00	166,683.23	1,057,588.19	937,485.70	1,995,073.89	(19,137.89)
100	000	000	366	Retirement Contribution - PERS	1,389,163.00	0.00	1,389,163.00	158,479.97	959,207.59	543,650.43	1,502,858.02	(113,695.02)
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	6,088.75	51,712.00	23,830.00	75,542.00	(27,792.00)
100	000	000	378	Educational Assistance	35,200.00	0.00	35,200.00	0.00	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	85,659.37	696,865.16	59,158.41	756,023.57	(366,023.57)
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	8,000.00	50,275.00	0.00	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	6,487.50	47,171.61	0.00	47,171.61	(2,171.61)
100	000	000	420	Staff Travel	50,000.00	0.00	50,000.00	14,123.42	59,271.81	8,512.50	67,784.31	(17,784.31)
100	000	000	421	Staff Transportation	4,500.00	0.00	4,500.00	50.92	651.82	0.00	651.82	3,848.18
100	000	000	425	Student Travel	330,000.00	0.00	330,000.00	21,790.77	145,280.07	19,141.00	164,421.07	165,578.93
100	000	000	430	Utility Services (Utilities & Telecommunications)	270,000.00	0.00	270,000.00	29,161.33	195,148.58	26,742.47	221,891.05	48,108.95
100	000	000	431	Water and Sewage	264,700.00	0.00	264,700.00	23,190.64	111,170.10	23,357.68	134,527.78	130,172.22
100	000	000	432	Garbage	115,000.00	0.00	115,000.00	11,404.68	66,168.52	11,428.58	77,597.10	37,402.90
100	000	000	433	Communications (Postage)	10,000.00	0.00	10,000.00	21.40	3,716.47	764.98	4,481.45	5,518.55
100	000	000	436	Electricity	459,200.00	0.00	459,200.00	36,417.15	211,696.22	39,105.30	250,801.52	208,398.48
100	000	000	438	Gasoline, Diesel, or Heating Oil	668,500.00	0.00	668,500.00	70,622.69	317,995.63	78,062.05	396,057.68	272,442.32
100	000	000	440	Other Purchased Services	295,000.00	0.00	295,000.00	7,177.20	136,696.65	28,887.36	165,584.01	129,415.99
100	000	000	441	Rentals	75,000.00	76,558.00	151,558.00	16,850.20	214,256.61	51,459.05	265,715.66	(114,157.66)
100	000	000	442	Building Repair & Maintenance Services	50,000.00	0.00	50,000.00	5,367.62	37,716.66	0.00	37,716.66	12,283.34
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	70,164.06	654,331.65	166,404.20	820,735.85	(30,135.85)
100	000	000	451	Teaching Supplies	71,200.00	0.00	71,200.00	13,545.95	24,772.44	6,833.44	31,605.88	39,594.12
100	000	000	457	Small Tools & Equipment	50,000.00	0.00	50,000.00	4,763.90	162,409.03	8,396.75	170,805.78	(120,805.78)
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	48,169.02	80,902.62	87.95	80,990.57	(50,990.57)
100	000	000	491	Dues & Fees	45,500.00	0.00	45,500.00	669.80	41,929.43	200.00	42,129.43	3,370.57
100	000	000	495	Indirect Costs	(75,000.00)	0.00	(75,000.00)	0.00	(29,443.28)	0.00	(29,443.28)	(45,556.72)
100	000	000	510	Equipment	0.00	0.00	0.00	14,602.71	64,752.18	0.00	64,752.18	(64,752.18)
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	12,859.54	44,571.33	77,157.29	121,728.62	54,271.38
140	000	000	316	Certified Extra Duty	0.00	28,000.00	28,000.00	0.00	329.88	600.00	929.88	27,070.12
140	000	000	323	Classified Aides/Paraprofessionals	0.00	25,000.00	25,000.00	0.00	0.00	4,083.78	4,083.78	20,916.22
140	000	000	361	Insurance - Life & Health	0.00	82,116.60	82,116.60	4,529.90	14,411.65	27,179.40	41,591.05	40,525.55

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	568.96	1,773.71	3,459.65	5,233.36	(362.86)	
140 000 000 365	Retirement Contribution - TRS	0.00	20,096.50	20,096.50	838.48	2,424.98	4,767.12	7,192.10	12,904.40	
140 000 000 366	Retirement Contribution - PERS	0.00	11,026.40	11,026.40	1,437.43	4,149.47	8,756.57	12,906.04	(1,879.64)	
140 000 000 410	Professional & Technical Services	0.00	11,800.00	11,800.00	3,850.00	9,850.00	0.00	9,850.00	1,950.00	
140 000 000 420	Staff Travel	0.00	16,540.00	16,540.00	7,285.40	8,818.62	10,182.40	19,001.02	(2,461.02)	
140 000 000 450	Supplies, Materials, & Media	0.00	55,170.00	55,170.00	16,807.18	50,386.60	32.00	50,418.60	4,751.40	

AK READS/CLSD Fund Expenditures

141 000 000 420	Staff Travel	0.00	14,000.00	14,000.00	1,785.64	6,720.62	3,322.80	10,043.42	3,956.58	
141 000 000 495	Indirect Costs	0.00	336.00	336.00	0.00	125.35	0.00	125.35	210.65	
156 000 000 316	Certified Extra Duty	0.00	0.00	0.00	0.00	397.00	397.00	794.00	(794.00)	
156 000 000 323	Classified Aides/Paraprofessionals	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	
156 000 000 364	FICA Contribution	0.00	0.00	0.00	0.00	5.46	5.45	10.91	(10.91)	
156 000 000 365	Retirement Contribution - TRS	0.00	0.00	0.00	0.00	49.87	49.87	99.74	(99.74)	

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	
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Total Operating Fund Expenditures		40,113,289.00	2,307,546.00	42,420,835.00	3,667,639.52	23,776,257.73	17,979,557.32	41,755,815.05	665,019.95	
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