



# Craig City School District

P.O. Box 800, Craig, Alaska 99921  
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Phone (907) 826.3274  
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Chris Reitan, Superintendent  
David Harris, Elem./MS Principal  
Betty Hall, HS Principal  
Christina Woodward, PACE Principal

## BUDGET ADVISORY COMMITTEE MEETING

Monday

1/8/2024

CHS Library

<https://craigschools.zoom.us/j/7289917333?pwd=WkNaWGd4S1lPV0JlWEJlTmx3VXd0Zz09>

6:00 PM

The CCSD Budget Advisory Committee will be meeting to review our current FY 24 general fund budget and to make recommendations to the CCSD School Board on the development of the district's FY 25 budget.

### Agenda

1. Call to Order
2. Provide Background Information on the Development of CCSD's FY 24 Budget and the District's Current Financial Status
3. Review Current FY 24 Budget and Respond to Committee Questions and Comments
4. Develop Potential Recommendations for the CCSD School Board on the Development of the District's FY 25 Budget
5. Determine Next Meeting Date
6. Adjournment



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## Memorandum Item 9a

FOR: School Board Members  
FROM: Chris Reitan  
DATE: June 14, 2023  
SUBJECT: CCSD FY 24 Budget Approval

Enclosed is the proposed FY 24 budget that was adopted by the CCSD Board during the April 25, 2023 Board meeting. During the spring legislative session, the legislature approved an increase in one-time-funding of \$680 to the Base Student Allocation which serves as the foundation for the majority of CCSD's annual revenues. As of the writing of this memo, the Governor still has not signed off on this funding increase for public education for next school year and we are anxiously waiting for his final determination. Additionally, the City of Craig chose to increase their local funding for CCSD during their May 18, 2023 City Council meeting by \$135,000 for a total cash contribution of \$685,000. When this cash contribution is coupled with the City's in-kind and supplemental contribution of \$81,977 the City of Craig is providing CCSD a total local contribution of \$766,977.

As such, the CCSD Board needs to update our FY 24 budget noting the increase of \$135,000 in funding from the City of Craig and reduce the transfer amount from the CCSD Capital Projects Fund to \$531,928. Based on the final determination by Governor Dunleavy on the increase of one-time funding of \$680 to the Base Student Allocation, CCSD will need to adjust our FY 24 budget one more time during our August 2023 CCSD Board meeting.

As a reminder the CCSD FY 24 Budget was developed on the following assumptions:

- State aid is based on our estimated FY 24 student count that was submitted on October 10, 2022.
- State aid is also based on BSA funding of \$5960 Base Student Allocation. Legislation has been moved to the Governor increasing state funding through the Base Student Allocation by \$680. As of the writing of this memo the Governor has not signed off on this legislation.
- CCSD's projected enrollment for FY 24 is slightly increased from our actual FY 23 enrollment based on the assumption that our PACE enrollment will continue to see some growth.
- All certified raises have been accounted for our returning staff members as well as our increases in medical, vision, and dental insurance, however, we are not sure yet of the final salaries for our new certified staff members until we receive their verification of service forms and official transcripts for final placement within our negotiated agreement.
- CCSD has experienced significant increases in our fixed costs that include certified salaries, employee insurance, heating fuel, transportation costs, lodging, etc.
- CCSD has also had to move some salaries back into the general fund that were covered by previous grants.
- Classified raises have not been accounted for yet; negotiations with CCSD's Classified Hourly group on a successor agreement started on April 17, 2023.

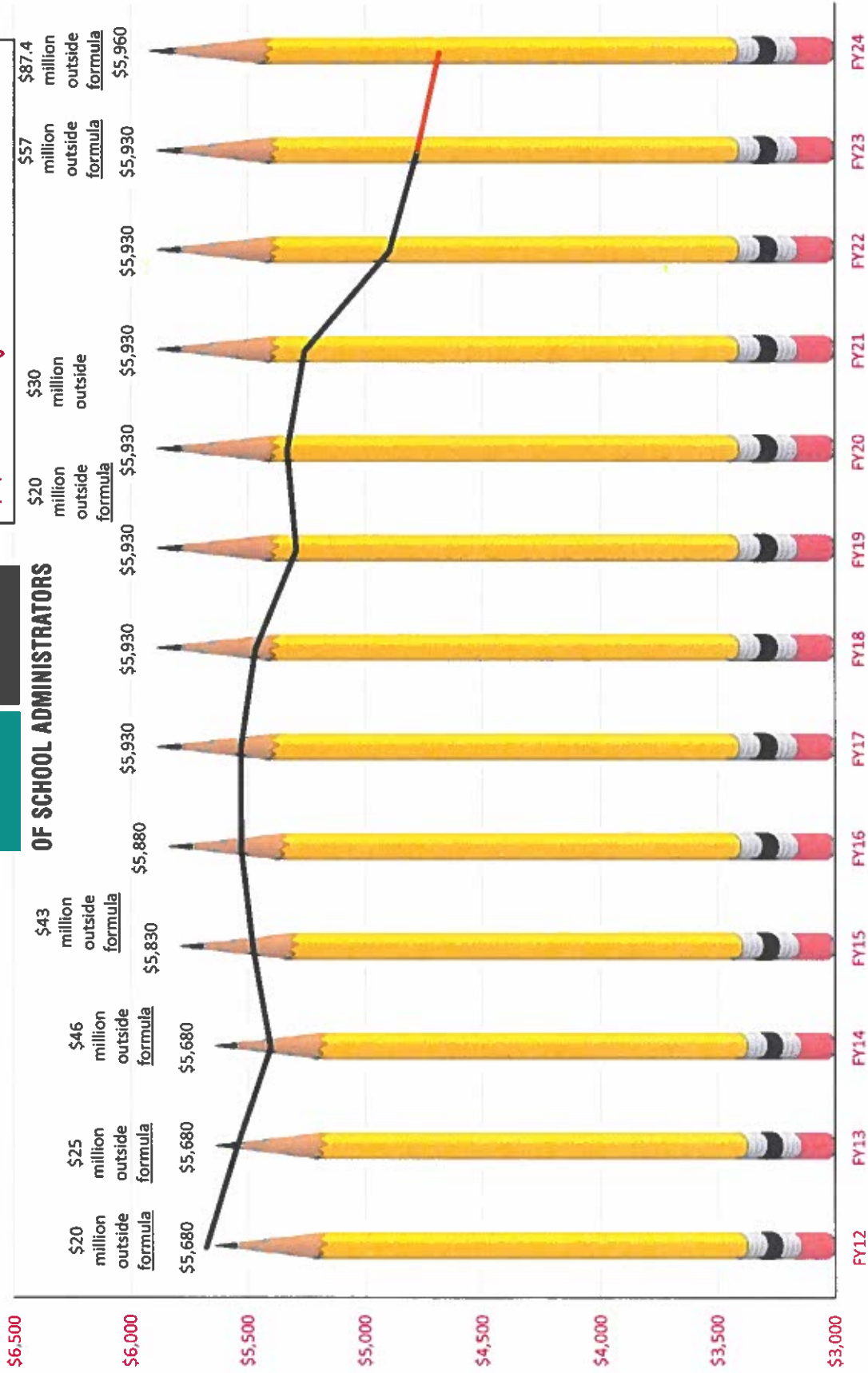
- Unknowns that remain related to CCSD's FY 24 budget are the following:
  - Impact of classified hourly raises on the total FY 24 budget
  - Amount of state funding for schools through the Base Student Allocation
  - Next steps for CCSD's major maintenance projects
    - CHS Biomass Project
    - CMS and CES Rehabilitation Projects

Suggested motion: Move to approve the presented CCSD FY 24 budget with a \$531,928 transfer from CCSD's Capital Projects Fund.



**Alaska K-12 Funding  
Base Student Allocation  
Fiscal Year 2012 - 2024**

Data source: Legislative Finance  
Line shows inflation adjustment to FY12 value;  
BSA of \$5,960 in FY24 has an FY12 value of  
\$4,682 when adjusted for inflation



Department of Education and Early Development  
 FY2024 Projected State Program Allocations based on Enacted Budget  
 Allocations are subject to adjustment based on individual program requirements  
 Updated June 28, 2023

	FY2024 Projected ADM	Projected Total Foundation @ \$5,960	HB39 ~ \$87M Onetime Grant on AADM	Projected PFD Raffle Grant	Projected Boarding Home	Residential Boarding Program	Youth in Detention	Projected Special Schools	Projected Pupil Transportation	Projected Municipal Debt Reimbursement	PROJECTED FY2024 TOTALS
ALASKA GATEWAY	372	\$ 8,976,532	\$ 529,165	\$ 2,723					\$ 777,062		\$ 10,285,502
ALEUTIAN REGION	16	1,044,155	60,064	309					0		1,104,528
ALEUTIANS EAST	195	3,991,491	264,824	1,466					66,885	678,079	5,022,745
ANCHORAGE	43,979	311,122,154	24,862,108	127,946			397,755	644,000	20,007,917	25,497,960	382,859,840
ANNETTE ISLANDS	300	3,406,397	333,672	1,717					60,300		3,802,086
BERING STRAIT	1,670	32,411,010	2,393,643	12,318		486,072			90,180		35,393,223
BRISTOL BAY	110	1,194,973	112,693	580					318,816		1,627,062
CHATHAM	163	3,470,204	206,920	1,065					45,570		3,723,759
CHUGACH	642	4,895,607	288,122	1,483		307,822			0		5,493,034
COPPER RIVER	407	6,393,986	381,717	1,964					511,676		7,289,543
CORDOVA	355	4,066,570	294,290	1,514					128,850	883,735	5,375,859
CRAIG	683	5,295,088	341,216	1,756					111,146		5,749,206
DELTA/GREELY	899	10,225,972	584,638	3,060					1,242,021		12,065,691
DENALI	877	6,169,180	411,171	2,116					353,469		6,935,936
DILLINGHAM	433	5,424,525	371,823	1,913	34,310				582,385	744,615	7,159,671
FAIRBANKS	12,625	99,792,540	8,120,577	41,790			150,890		10,670,680	6,456,687	125,233,144
GALENA	6,231	35,805,882	2,044,140	10,520		3,960,615			78,961		41,900,118
HAINES	255	2,498,395	219,500	1,130					167,464	897,435	3,783,824
HOONAH	110	2,323,294	147,175	757					38,300		2,607,526
HYDABURG	111	1,649,371	96,261	495					0		1,746,127
IDITAROD	325	6,316,464	370,123	1,905					37,323		6,725,816
JUNEAU	4,216	31,048,047	2,764,313	14,226			136,572		2,707,956	1,074,871	37,745,985
KAKE	105	2,137,778	134,096	690					31,500		2,304,064
KASHUNAMIUT	317	4,022,073	365,370	1,880					1,585		4,390,908
KENAI	8,450	71,859,860	5,856,532	30,139			124,413		7,492,521	1,796,919	87,160,384
KETCHIKAN	2,070	24,421,219	1,707,167	8,785					1,622,060	433,872	28,193,103
KLAWOCK	124	1,990,409	146,948	756					79,980		2,216,093
KODIAK	2,130	24,863,379	1,786,489	9,194					1,748,340	5,148,626	33,556,028
KUSPUK	308	6,398,372	497,654	2,561	6,060				222,376		7,127,023
LAKE AND PENINSULA	295	8,550,423	516,927	2,671					117,024	891,969	10,081,014
LOWER KUSKOKWIM	3,853	59,453,457	4,416,995	22,731		1,195,188	176,885		1,179,016		66,444,074
LOWER YUKON	1,915	33,586,031	2,479,513	12,760		897,873			1,915		36,976,092
MAT-SU	19,530	169,789,670	12,059,459	62,061			113,685		16,646,820	17,214,836	215,866,531
NENANA	1,940	12,287,683	704,360	3,625		1,555,232			123,310		14,874,210
NOME	715	8,915,594	583,813	3,004					473,340	151,946	10,127,697
NORTH SLOPE	1,858	19,250,938	2,121,701	10,919		373,894			2,298,346	75,133	24,130,931
NORTHWEST ARCTIC	1,907	38,354,293	2,336,479	12,024		747,819			50,760	1,549,715	43,051,090
PELICAN	14	383,718	24,222	125					1,120		409,165
PETERSBURG	445	5,841,146	421,531	2,169					184,230	483,011	6,912,087
PRIBILOF	52	851,749	75,517	389					0		927,655
SAINT MARY'S	177	3,712,636	216,301	1,113					37,701		3,967,751
SITKA	1,096	11,275,816	879,014	4,524					502,019	1,526,331	14,187,704
SKAGWAY	140	1,283,627	129,781	668					5,600		1,419,876
SOUTHEAST	168	4,538,354	258,206	1,320					181,630		4,979,719
SOUTHWEST	594	10,731,829	825,545	4,246	20,000				392,040		11,973,662
TANANA	26	669,745	40,902	210					13,702		724,559
UNALASKA	360	3,579,579	336,381	1,741					272,080		4,191,781
VALDEZ	616	4,874,492	505,268	2,600					468,288	1,682,421	7,533,067
WRANGELL	265	3,091,321	214,274	1,103					205,110		3,511,808
YAKUTAT	86	1,106,201	78,934	406					55,896		1,241,437
YUKON FLATS	213	5,099,890	365,499	1,881					59,276		5,526,546
YUKON/KOYUKUK	2,916	21,809,596	1,301,289	6,697	17,344				104,596		23,239,522
YUPIIT	472	6,494,190	577,618	2,973					944		7,075,725
Mt. EDGECUMBE	430	3,048,855	247,042	1,271					0		3,297,168
OTHER	11	32,027,300							3,466,825		35,494,125
<b>Sub Totals</b>	<b>128,580</b>	<b>\$ 1,193,823,260</b>	<b>\$ 87,443,000</b>	<b>\$ 450,000</b>	<b>\$ 77,714</b>	<b>\$ 9,524,515</b>	<b>\$ 1,100,000</b>	<b>\$ 4,110,825</b>	<b>\$ 72,569,468</b>	<b>\$ 67,168,161</b>	<b>\$ 1,389,096,782</b>

11 OTHER INCLUDES SESA, HB114 EARLY EDUCATION PROGRAM FUNDING, AND OTHER ADJUSTMENTS.

## **BP 3100 BUDGET**

The School Board shall establish and maintain a balanced budget. The School Board shall adopt an annual budget which is compatible with the district's mission, vision, strategic plan, and Board goals and objectives.

*(cf. 0200 - Goals for the School District)*

*(cf. 3460 - Financial Reports and Accountability)*

The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. The Board shall take public input prior to the adoption of the budget or a revised budget. A public hearing shall be held prior to the adoption of the budget or a revised budget.

Public input early in the budget preparation process is encouraged. A budget advisory committee, composed of members of the community and staff, which shall review the proposed budget at regular intervals during its preparation and shall report its findings and recommendations to the School Board, is recommended.

*(cf. 1220 - Citizen Advisory Committees)*

*Legal Reference:*

### **ALASKA STATUTES**

[14.07.030](#) *Powers of state department*

[14.07.170](#) *Additional powers and duties of state board*

[14.12.020](#) *Support, management and control*

[14.14.060](#) *Relationship between borough school district and borough*

[14.14.065](#) *Relationship between city school district and city*

[14.17.300 - 14.17.990](#) *Financing of public schools*

### **ALASKA ADMINISTRATIVE CODE**

[4 AAC 09.006 - 4 AAC 09.050](#) *State Aid*

[4 AAC 09.110 - 4 AAC 09.990](#) *School Operating Fund*

## Craig City School District

### Account Level Operating Statement For the Period 07/01/2023 through 10/31/2023

Fiscal Year: 2023-2024

		<u>07/01/2023 - 10/31/2023</u>	<u>Budget</u>	<u>Budget Balance</u>		
<b>REVENUE</b>		MTD	YTD	Budget	BudgetBalance	Percent
100.000.000.011	CITY DIRECT	\$0.00	\$0.00	\$709,897.00	\$709,897.00	0.0%
100.000.000.012	CITY IN-KIND SERVICES	\$0.00	\$0.00	\$57,080.00	\$57,080.00	0.0%
100.000.000.031	INTEREST	(\$453.84)	(\$453.84)	\$1,359.00	\$1,812.84	33.4%
100.000.000.038	PACE BUYOUTS	(\$1,325.00)	(\$1,325.00)	\$5,000.00	\$6,325.00	26.5%
100.000.000.039	SHARED SERVICES	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.0%
100.000.000.040	OTHER LOCAL REVENUES	(\$11,993.22)	(\$11,993.22)	\$115,200.00	\$127,193.22	10.4%
100.000.000.044	LAB, SHOP, COURSE	(\$75.00)	(\$75.00)	\$3,000.00	\$3,075.00	2.5%
100.000.000.045	PARTICIPATION FEES	(\$4,150.00)	(\$4,150.00)	\$10,000.00	\$14,150.00	41.5%
100.000.000.047	E-RATE SUBSIDY	(\$19,875.83)	(\$19,875.83)	\$74,746.00	\$94,421.83	26.3%
100.000.000.051	PUBLIC SCHOOL FUNDING	(\$1,734,208.00)	(\$1,734,208.00)	\$5,295,088.00	\$7,029,296.00	32.8%
100.000.000.055	PUBLIC SCHOOL SUPPLEMENTAL	\$0.00	\$0.00	\$341,217.00	\$341,217.00	0.0%
100.000.000.056	TRS ON-BEHALF	\$0.00	\$0.00	\$512,397.00	\$512,397.00	0.0%
100.000.000.057	PERS ON-BEHALF	\$0.00	\$0.00	\$80,267.00	\$80,267.00	0.0%
100.000.000.110	IMPACT AID	(\$320,412.00)	(\$320,412.00)	\$500,000.00	\$820,412.00	64.1%
<b>REVENUE</b>		<b>(\$2,092,292.89)</b>	<b>(\$2,092,292.89)</b>	<b>\$7,715,251.00</b>	<b>\$9,607,543.89</b>	<b>27.1%</b>
<b>EXPENDITURE</b>		MTD	YTD	Budget	BudgetBalance	Percent
100.100.100.315	Teachers	\$85,562.84	\$85,562.84	\$381,577.00	\$316,014.16	17.2%
100.100.100.329	Substitutes	(\$900.80)	(\$900.80)	\$8,750.00	\$7,650.80	13.3%
100.100.100.361	Health Insurance	\$19,877.12	\$19,877.12	\$177,964.81	\$158,087.49	11.2%
100.100.100.362	Unemployment	\$209.83	\$209.83	\$782.26	\$572.43	28.8%
100.100.100.363	Worker's Compensation	\$745.87	\$745.87	\$8,052.73	\$7,306.86	9.3%
100.100.100.364	FICA	\$1,033.72	\$1,033.72	\$3,336.13	\$2,302.41	31.0%
100.100.100.365	TRS Retirement Contribution	\$7,447.18	\$7,447.18	\$28,897.79	\$21,450.61	25.8%
100.100.100.366	PRS Retirement Contribution	\$84.81	\$84.81	\$0.00	(\$84.81)	0.0%
100.100.100.412	Fitness Center	\$0.00	\$0.00	\$2,240.00	\$2,240.00	0.0%
100.100.100.441	Rentals	\$0.00	\$0.00	\$1,980.00	\$1,980.00	0.0%
100.100.100.450	Supplies - Teachers	\$0.00	\$0.00	\$8,968.00	\$8,968.00	0.0%
100.100.100.471	Textbooks	\$284.32	\$284.32	\$2,000.00	\$1,715.68	14.2%
100.100.200.315	Teachers	\$0.00	\$0.00	\$72,339.00	\$72,339.00	0.0%
100.100.200.323	Aides	\$4,073.80	\$4,073.80	\$0.00	(\$4,073.80)	0.0%
100.100.200.329	Substitutes	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
100.100.200.361	Health Insurance	\$0.00	\$0.00	\$25,135.85	\$25,135.85	0.0%
100.100.200.362	Unemployment	\$12.74	\$12.74	\$101.10	\$88.36	12.6%
100.100.200.363	Worker's Compensation	\$45.82	\$45.82	\$333.04	\$287.42	13.7%
100.100.200.364	FICA	\$311.67	\$311.67	\$431.17	\$119.50	72.3%
100.100.200.365	TRS Retirement Contribution	\$0.00	\$0.00	\$3,734.84	\$3,734.84	0.0%
100.100.200.366	PRS Retirement Contribution	\$896.24	\$896.24	\$0.00	(\$896.24)	0.0%
100.100.200.450	Supplies - Special Education	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
100.100.220.410	Prof & Tech Services	\$848.24	\$848.24	\$0.00	(\$848.24)	0.0%
100.100.220.450	Supplies - Special Ed Support	\$552.00	\$552.00	\$373.00	(\$179.00)	148.0%
100.100.300.318	Specialists	\$2,305.23	\$2,305.23	\$14,170.00	\$11,864.77	16.3%
100.100.300.361	Health Insurance	\$385.04	\$385.04	\$8,417.00	\$8,031.96	6.0%
100.100.300.362	Unemployment	\$7.21	\$7.21	\$122.97	\$115.76	5.9%
100.100.300.363	Worker's Compensation	\$25.82	\$25.82	\$405.10	\$379.28	6.4%
100.100.300.364	FICA	\$33.43	\$33.43	\$524.46	\$491.03	6.4%
100.100.300.365	TRS Retirement Contribution	\$289.53	\$289.53	\$4,542.95	\$4,253.42	6.4%
100.100.300.420	Staff Travel	\$0.00	\$0.00	\$879.00	\$879.00	0.0%
100.100.300.450	Supplies & Materials	\$390.00	\$390.00	\$562.00	\$172.00	69.4%
100.100.350.316	Extra Duty Pay	\$0.00	\$0.00	\$9,368.00	\$9,368.00	0.0%
100.100.350.323	Aides	\$0.00	\$0.00	\$3,136.00	\$3,136.00	0.0%
100.100.350.361	Health Insurance	\$0.00	\$0.00	\$4,309.77	\$4,309.77	0.0%
100.100.350.362	Unemployment	\$0.00	\$0.00	\$21.27	\$21.27	0.0%
100.100.350.363	Worker's Compensation	\$0.00	\$0.00	\$70.08	\$70.08	0.0%
100.100.350.364	FICA	\$0.00	\$0.00	\$478.58	\$478.58	0.0%
100.100.350.366	PRS Retirement Contribution	\$0.00	\$0.00	\$1,376.32	\$1,376.32	0.0%
100.100.350.410	Prof & Tech Services	\$4,384.01	\$4,384.01	\$3,399.00	(\$985.01)	129.0%

## Craig City School District

### Account Level Operating Statement For the Period 07/01/2023 through 10/31/2023

Fiscal Year: 2023-2024

	<u>07/01/2023 - 10/31/2023</u>		<u>Budget</u>		<u>Budget Balance</u>	
100.100.350.425	Student Travel	\$0.00	\$0.00	\$3,500.00	\$3,500.00	0.0%
100.100.350.433	Communications	\$983.45	\$983.45	\$6,000.00	\$5,036.55	16.1%
100.100.350.434	Internet	\$7,907.88	\$7,907.88	\$20,000.00	\$12,092.12	39.5%
100.100.350.443	Equipment Repairs	\$3,030.62	\$3,030.62	\$4,500.00	\$1,469.08	67.4%
100.100.350.450	Supplies & Materials	\$4,375.00	\$4,375.00	\$22,500.00	\$18,125.00	19.4%
100.100.350.452	Classroom Supplies - Allocations	\$816.38	\$816.38	\$0.00	(\$816.38)	0.0%
100.100.350.491	Dues And Fees	\$261.45	\$261.45	\$323.00	\$61.55	80.9%
100.100.400.313	Principal	\$14,711.84	\$14,711.84	\$58,846.00	\$44,134.36	25.0%
100.100.400.361	Health Insurance	\$4,904.07	\$4,904.07	\$23,541.82	\$18,637.75	20.8%
100.100.400.362	Unemployment	\$46.02	\$46.02	\$97.58	\$51.56	47.2%
100.100.400.363	Worker's Compensation	\$164.76	\$164.76	\$321.46	\$156.70	51.3%
100.100.400.364	FICA	\$213.30	\$213.30	\$416.17	\$202.87	51.3%
100.100.400.365	TRS Retirement Contribution	\$1,847.76	\$1,847.76	\$3,604.97	\$1,757.21	51.3%
100.100.400.369	Other Employee Benefits (Leave buy-out, admin cell	\$0.00	\$0.00	\$720.00	\$720.00	0.0%
100.100.400.420	Staff Travel	\$866.45	\$866.45	\$5,000.00	\$4,133.55	17.3%
100.100.400.433	Communications	\$0.00	\$0.00	\$1,200.00	\$1,200.00	0.0%
100.100.400.450	Supplies & Materials	\$18.00	\$18.00	\$1,000.00	\$982.00	1.8%
100.100.400.491	Dues & Fees	\$175.00	\$175.00	\$307.00	\$132.00	57.0%
100.100.450.324	Support Staff	\$7,500.52	\$7,500.52	\$35,280.00	\$27,779.48	21.3%
100.100.450.329	Substitutes	\$0.00	\$0.00	\$3,300.00	\$3,300.00	0.0%
100.100.450.361	Health Insurance	\$6,201.26	\$6,201.26	\$35,161.47	\$28,960.21	17.6%
100.100.450.362	Unemployment	\$21.71	\$21.71	\$173.53	\$151.82	12.5%
100.100.450.363	Worker's Compensation	\$77.17	\$77.17	\$571.64	\$494.47	13.5%
100.100.450.364	FICA	\$530.42	\$530.42	\$3,904.56	\$3,374.14	13.9%
100.100.450.366	PRS Retirement Contribution	\$1,503.66	\$1,503.66	\$11,228.80	\$9,725.14	13.4%
100.100.450.450	Supplies & Materials	\$897.81	\$897.81	\$1,200.00	\$302.19	74.8%
100.100.600.325	Custodians	\$19,300.16	\$19,300.16	\$51,465.00	\$32,164.84	37.5%
100.100.600.361	Health Insurance	\$17,102.71	\$17,102.71	\$18,568.50	\$2,465.79	87.4%
100.100.600.362	Unemployment	\$64.79	\$64.79	\$103.94	\$39.15	62.3%
100.100.600.363	Worker's Compensation	\$884.51	\$884.51	\$1,834.26	\$949.75	48.2%
100.100.600.364	FICA	\$1,592.77	\$1,592.77	\$2,336.68	\$745.91	68.1%
100.100.600.366	PRS Retirement Contribution	\$4,578.45	\$4,578.45	\$6,725.82	\$2,147.17	68.1%
100.100.600.410	Prof & Tech Services	\$2,230.61	\$2,230.61	\$6,000.00	\$3,769.39	37.2%
100.100.600.431	Water,sewage,garbage	\$0.00	\$0.00	\$12,050.00	\$12,050.00	0.0%
100.100.600.436	Electricity	\$9,177.71	\$9,177.71	\$23,000.00	\$13,822.29	39.9%
100.100.600.438	Heating Oil	\$3,421.95	\$3,421.95	\$30,065.00	\$26,663.05	11.4%
100.100.600.440	Other Purch Services	\$270.00	\$270.00	\$500.00	\$230.00	54.0%
100.100.600.445	Insurance Premiums	\$22,478.36	\$22,478.36	\$29,276.00	\$6,798.64	76.8%
100.100.600.450	Supplies & Materials	\$5,480.89	\$5,480.89	\$12,500.00	\$7,019.11	43.8%
100.100.600.453	Janitorial Supplies	\$14.94	\$14.94	\$0.00	(\$14.94)	0.0%
100.100.700.316	Extra Duty Pay	\$3,132.66	\$3,132.66	\$28,014.00	\$24,881.34	11.2%
100.100.700.327	Bus Drivers	\$274.62	\$274.62	\$2,035.00	\$1,760.38	13.5%
100.100.700.330	Referee	\$1,120.00	\$1,120.00	\$1,000.00	(\$120.00)	112.0%
100.100.700.361	Health Insurance	\$474.26	\$474.26	\$5,079.26	\$4,605.00	9.3%
100.100.700.362	Unemployment	\$14.36	\$14.36	\$25.07	\$10.71	57.3%
100.100.700.363	Worker's Compensation	\$50.28	\$50.28	\$82.58	\$32.30	60.9%
100.100.700.364	FICA	\$316.76	\$316.76	\$564.03	\$247.27	56.2%
100.100.700.365	TRS Retirement Contribution	\$43.04	\$43.04	\$0.00	(\$43.04)	0.0%
100.100.700.366	PRS Retirement Contribution	\$674.21	\$674.21	\$1,622.06	\$947.85	41.6%
100.100.700.418	Officiating Fees	\$87.50	\$87.50	\$225.00	\$137.50	38.9%
100.100.700.425	Student Travel	\$45.00	\$45.00	\$15,000.00	\$14,955.00	0.3%
100.100.700.450	Supplies & Materials	\$304.45	\$304.45	\$5,000.00	\$4,695.55	6.1%
100.200.100.315	CERTIFICATED SALARIES	\$83,211.71	\$83,211.71	\$452,078.00	\$368,866.29	18.4%
100.200.100.329	SUBSTITUTES	\$540.00	\$540.00	\$3,800.00	\$3,260.00	14.2%
100.200.100.361	Health Insurance	\$20,396.58	\$20,396.58	\$127,675.80	\$107,279.22	16.0%
100.200.100.362	Unemployment	\$260.56	\$260.56	\$513.54	\$252.98	50.7%
100.200.100.363	Worker's Compensation	\$937.96	\$937.96	\$1,691.67	\$753.71	55.4%
100.200.100.364	FICA	\$1,245.60	\$1,245.60	\$2,190.11	\$944.51	56.9%
100.200.100.365	TRS Retirement Contribution	\$10,451.33	\$10,451.33	\$18,970.88	\$8,519.55	55.1%
100.200.100.412	FITNESS/SWIMMING INSTRUCTION	\$0.00	\$0.00	\$2,356.00	\$2,356.00	0.0%
100.200.100.443	EQUIPMENT REPAIRS	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
100.200.100.450	SUPPLIES & MATERIALS GENERAL	\$763.26	\$763.26	\$7,000.00	\$6,236.74	10.9%
100.200.100.451	TEACHING SUPPLIES	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%



## Craig City School District

### Account Level Operating Statement For the Period 07/01/2023 through 10/31/2023

Fiscal Year: 2023-2024

	<u>07/01/2023 - 10/31/2023</u>	<u>Budget</u>	<u>Budget Balance</u>			
100.200.100.454	OFFICE SUPPLIES	\$507.05	\$507.05	\$2,000.00	\$1,492.95	25.4%
100.200.100.471	TEXTBOOKS	\$673.83	\$673.83	\$0.00	(\$673.83)	0.0%
100.200.200.315	SPECIAL ED TEACHERS direct instruction to students	\$13,181.84	\$13,181.84	\$76,841.00	\$63,659.16	17.2%
100.200.200.323	SPECIAL ED AIDES direct assistance to students	\$7,896.81	\$7,896.81	\$0.00	(\$7,896.81)	0.0%
100.200.200.329	SPECIAL ED SUBSTITUTES direct instruction to students	\$0.00	\$0.00	\$2,300.00	\$2,300.00	0.0%
100.200.200.361	Health Insurance	\$6,538.76	\$6,538.76	\$27,075.84	\$20,537.08	24.1%
100.200.200.362	Unemployment	\$65.94	\$65.94	\$133.63	\$67.69	49.3%
100.200.200.363	Worker's Compensation	\$236.08	\$236.08	\$440.19	\$204.11	53.8%
100.200.200.364	FICA	\$795.23	\$795.23	\$3,006.68	\$2,211.45	26.4%
100.200.200.365	TRS Retirement Contribution	\$1,655.64	\$1,655.64	\$0.00	(\$1,655.64)	0.0%
100.200.200.366	PRS Retirement Contribution	\$1,737.31	\$1,737.31	\$8,646.66	\$6,909.35	20.1%
100.200.200.450	SUPPLIES - GENERAL	\$1,258.24	\$1,258.24	\$1,000.00	(\$258.24)	125.8%
100.200.220.410	PROFESSIONAL & TECHNICAL SUPPLIES & MATERIALS	\$1,692.36	\$1,692.36	\$0.00	(\$1,692.36)	0.0%
100.200.220.450	Supplies & Materials	\$644.04	\$644.04	\$1,000.00	\$355.96	64.4%
100.200.300.318	Specialists	\$6,966.16	\$6,966.16	\$40,671.00	\$33,704.84	17.1%
100.200.300.361	Health Insurance	\$1,069.54	\$1,069.54	\$12,906.89	\$11,837.35	8.3%
100.200.300.362	Unemployment	\$21.80	\$21.80	\$51.91	\$30.11	42.0%
100.200.300.363	Worker's Compensation	\$78.04	\$78.04	\$171.01	\$92.97	45.8%
100.200.300.364	FICA	\$101.00	\$101.00	\$221.40	\$120.40	45.8%
100.200.300.365	TRS Retirement Contribution	\$874.96	\$874.96	\$1,917.79	\$1,042.83	45.8%
100.200.300.420	Staff Travel	\$0.00	\$0.00	\$1,549.00	\$1,549.00	0.0%
100.200.300.450	Supplies & Materials	\$538.00	\$538.00	\$350.00	(\$188.00)	153.7%
100.200.350.316	Extra Duty Pay	\$225.75	\$225.75	\$20,929.00	\$20,703.25	1.1%
100.200.350.323	Aides	\$7,614.56	\$7,614.56	\$7,792.00	\$177.44	97.7%
100.200.350.361	Health Insurance	\$5,311.20	\$5,311.20	\$1,917.21	(\$3,393.99)	277.0%
100.200.350.362	Unemployment	\$24.51	\$24.51	\$9.48	(\$15.05)	259.1%
100.200.350.363	Worker's Compensation	\$87.81	\$87.81	\$31.17	(\$56.64)	281.7%
100.200.350.364	FICA	\$585.77	\$585.77	\$212.90	(\$372.87)	275.1%
100.200.350.365	TRS Retirement Contribution	\$28.35	\$28.35	\$0.00	(\$28.35)	0.0%
100.200.350.366	PRS Retirement Contribution	\$1,675.21	\$1,675.21	\$612.26	(\$1,062.95)	273.6%
100.200.350.410	Prof & Technical	\$21,049.67	\$21,049.67	\$35,000.00	\$13,950.33	60.1%
100.200.350.420	Staff Travel	\$1,151.00	\$1,151.00	\$5,000.00	\$3,849.00	23.0%
100.200.350.425	Student Travel	\$5,062.24	\$5,062.24	\$15,000.00	\$9,937.76	33.7%
100.200.350.433	Communications	\$963.44	\$963.44	\$7,500.00	\$6,536.56	12.8%
100.200.350.434	Internet	\$10,167.28	\$10,167.28	\$25,000.00	\$14,832.72	40.7%
100.200.350.443	Equipment Repair	\$0.00	\$0.00	\$13,000.00	\$13,000.00	0.0%
100.200.350.450	Supplies & Materials	\$17,503.31	\$17,503.31	\$25,000.00	\$7,496.69	70.0%
100.200.350.452	Classroom Supplies - Allocations	\$1,150.19	\$1,150.19	\$0.00	(\$1,150.19)	0.0%
100.200.350.491	Dues & Fees	\$1,835.00	\$1,835.00	\$3,000.00	\$1,165.00	61.2%
100.200.400.313	Principal	\$29,039.52	\$29,039.52	\$116,155.00	\$87,115.48	25.0%
100.200.400.361	Health Insurance	\$9,808.14	\$9,808.14	\$48,323.28	\$38,515.12	20.3%
100.200.400.362	Unemployment	\$90.84	\$90.84	\$194.37	\$103.53	48.7%
100.200.400.363	Worker's Compensation	\$325.26	\$325.26	\$640.27	\$315.01	50.8%
100.200.400.364	FICA	\$421.08	\$421.08	\$828.92	\$407.84	50.8%
100.200.400.365	TRS Retirement Contribution	\$3,647.34	\$3,647.34	\$7,180.18	\$3,532.84	50.8%
100.200.400.420	Staff Travel	\$0.00	\$0.00	\$3,737.00	\$3,737.00	0.0%
100.200.400.433	Communications	\$0.00	\$0.00	\$1,059.00	\$1,059.00	0.0%
100.200.400.450	Supplies & Materials	\$0.00	\$0.00	\$1,155.00	\$1,155.00	0.0%
100.200.400.491	Dues & Fees	\$0.00	\$0.00	\$614.00	\$614.00	0.0%
100.200.450.324	Support Staff	\$2,708.40	\$2,708.40	\$40,813.00	\$38,104.60	6.8%
100.200.450.329	Substitutes	\$2,335.85	\$2,335.85	\$2,800.00	\$464.15	83.4%
100.200.450.361	Health Insurance	\$3,337.49	\$3,337.49	\$27,086.87	\$23,749.38	12.3%
100.200.450.362	Unemployment	\$16.45	\$16.45	\$133.68	\$117.23	12.3%
100.200.450.363	Worker's Compensation	\$56.49	\$56.49	\$440.37	\$383.88	12.8%
100.200.450.364	FICA	\$385.89	\$385.89	\$3,007.90	\$2,622.01	12.8%
100.200.450.366	PRS Retirement Contribution	\$595.85	\$595.85	\$6,650.18	\$6,054.33	6.9%
100.200.450.450	Admin Assist Office Supplies	\$529.98	\$529.98	\$1,500.00	\$970.02	35.3%
100.200.600.325	Custodians	\$18,809.51	\$18,809.51	\$59,585.00	\$40,775.49	31.6%
100.200.600.329	Substitute	\$0.00	\$0.00	\$1,950.00	\$1,950.00	0.0%
100.200.600.361	Health Insurance	\$6,845.31	\$6,845.31	\$20,973.52	\$14,328.21	31.7%
100.200.600.362	Unemployment	\$58.80	\$58.80	\$111.40	\$52.60	52.8%
100.200.600.363	Worker's Compensation	\$454.31	\$454.31	\$1,965.96	\$1,511.65	23.1%

## Craig City School District

### Account Level Operating Statement For the Period 07/01/2023 through 10/31/2023

Fiscal Year: 2023-2024

	<u>07/01/2023 - 10/31/2023</u>		<u>Budget</u>		<u>Budget Balance</u>	
100.200.600.364	FICA	\$1,438.95	\$1,438.95	\$2,506.60	\$1,067.65	57.4%
100.200.600.366	PRS Retirement Contribution	\$4,097.79	\$4,097.79	\$7,208.52	\$3,110.73	56.8%
100.200.600.410	Prof & Tech Services	\$350.00	\$350.00	\$14,000.00	\$13,650.00	2.5%
100.200.600.431	Water,sewage, garbage	\$0.00	\$0.00	\$9,408.00	\$9,408.00	0.0%
100.200.600.438	Electricity	\$32,194.42	\$32,194.42	\$80,000.00	\$47,805.58	40.2%
100.200.600.438	Heating Oil	\$11,113.55	\$11,113.55	\$60,000.00	\$48,886.45	18.5%
100.200.600.440	Other Purch Services	\$279.00	\$279.00	\$1,729.00	\$1,449.00	16.1%
100.200.600.442	Road Maintenance	\$0.00	\$0.00	\$1,875.00	\$1,875.00	0.0%
100.200.600.445	Insurance Premiums	\$37,205.58	\$37,205.58	\$49,007.00	\$11,801.44	75.9%
100.200.600.450	Supplies and Materials - General / Miscellaneous	\$9,848.78	\$9,848.78	\$30,000.00	\$20,151.22	32.8%
100.200.600.451	Grounds	\$324.85	\$324.85	\$0.00	(\$324.85)	0.0%
100.200.700.318	Extra Duty Pay	\$4,188.00	\$4,188.00	\$57,525.00	\$53,339.00	7.3%
100.200.700.327	Bus Drivers	\$596.85	\$596.85	\$4,500.00	\$3,903.15	13.3%
100.200.700.330	Referee	\$460.00	\$460.00	\$1,500.00	\$1,040.00	30.7%
100.200.700.361	Health Insurance	\$1,029.48	\$1,029.48	\$5,275.59	\$4,246.11	19.5%
100.200.700.362	Unemployment	\$18.08	\$18.08	\$26.04	\$9.96	61.8%
100.200.700.363	Worker's Compensation	\$53.16	\$53.16	\$85.77	\$32.61	62.0%
100.200.700.364	FICA	\$365.88	\$365.88	\$585.84	\$219.96	62.5%
100.200.700.366	PRS Retirement Contribution	\$131.31	\$131.31	\$1,884.76	\$1,553.45	7.8%
100.200.700.410	Prof & Technical	\$2,212.50	\$2,212.50	\$4,000.00	\$1,787.50	55.3%
100.200.700.418	Officiating Travel	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
100.200.700.420	Staff Travel	\$170.00	\$170.00	\$2,000.00	\$1,830.00	8.5%
100.200.700.425	Student Travel	\$33,334.44	\$33,334.44	\$93,500.00	\$60,165.56	35.7%
100.200.700.441	Rentals	\$0.00	\$0.00	\$5,005.00	\$5,005.00	0.0%
100.200.700.450	Supplies & Materials	\$1,033.49	\$1,033.49	\$15,000.00	\$13,966.51	6.9%
100.200.700.452	Uniforms	\$1,396.35	\$1,396.35	\$0.00	(\$1,396.35)	0.0%
100.200.700.491	Dues And Fees	\$3,270.00	\$3,270.00	\$2,210.00	(\$1,060.00)	148.0%
100.300.100.315	Teachers	\$92,773.07	\$92,773.07	\$577,742.00	\$484,968.93	16.1%
100.300.100.329	Substitutes	\$2,700.00	\$2,700.00	\$10,000.00	\$7,300.00	27.0%
100.300.100.361	Health Insurance	\$24,454.33	\$24,454.33	\$247,464.20	\$223,009.87	9.9%
100.300.100.362	Unemployment	\$303.11	\$303.11	\$978.57	\$675.46	31.0%
100.300.100.363	Worker's Compensation	\$1,069.37	\$1,069.37	\$3,223.54	\$2,154.17	33.2%
100.300.100.364	FICA	\$2,244.58	\$2,244.58	\$0.00	(\$2,244.58)	0.0%
100.300.100.365	TRS Retirement Contribution	\$9,075.24	\$9,075.24	\$36,149.69	\$27,074.45	25.1%
100.300.100.366	PRS Retirement Contribution	\$48.40	\$48.40	\$0.00	(\$48.40)	0.0%
100.300.100.412	Swimming Instruction	\$0.00	\$0.00	\$3,005.00	\$3,005.00	0.0%
100.300.100.450	Supplies - Teacher	\$343.17	\$343.17	\$6,000.00	\$5,656.83	5.7%
100.300.100.471	Textbooks	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
100.300.200.315	Teachers	\$1,582.84	\$1,582.84	\$72,169.00	\$70,586.16	2.2%
100.300.200.323	Aides	\$7,142.42	\$7,142.42	\$35,731.00	\$28,588.58	20.0%
100.300.200.329	Substitutes	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
100.300.200.361	Health Insurance	\$585.90	\$585.90	\$65,348.97	\$64,761.07	0.9%
100.300.200.362	Unemployment	\$27.36	\$27.36	\$31.08	\$3.70	88.1%
100.300.200.363	Worker's Compensation	\$97.72	\$97.72	\$1,057.68	\$959.96	9.2%
100.300.200.364	FICA	\$569.37	\$569.37	\$7,224.35	\$6,654.98	7.9%
100.300.200.365	TRS Retirement Contribution	\$198.80	\$198.80	\$0.00	(\$198.80)	0.0%
100.300.200.366	PRS Retirement Contribution	\$1,571.33	\$1,571.33	\$20,775.92	\$19,204.59	7.9%
100.300.200.450	Supplies - Special Education	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
100.300.220.410	Prof & Technical	\$10,184.91	\$10,184.91	\$1,000.00	(\$9,184.91)	1018.5%
100.300.220.420	Staff Travel	\$0.00	\$0.00	\$1,586.00	\$1,586.00	0.0%
100.300.220.450	Supplies - Special Ed Support	\$712.46	\$712.46	\$1,536.00	\$823.54	48.3%
100.300.300.318	Specialists	\$2,305.23	\$2,305.23	\$14,170.00	\$11,864.77	16.3%
100.300.300.361	Health Insurance	\$385.04	\$385.04	\$2,561.25	\$2,176.21	15.0%
100.300.300.362	Unemployment	\$7.21	\$7.21	\$10.30	\$3.09	70.0%
100.300.300.363	Worker's Compensation	\$25.82	\$25.82	\$33.94	\$8.12	76.1%
100.300.300.364	FICA	\$33.43	\$33.43	\$43.94	\$10.51	76.1%
100.300.300.365	TRS Retirement Contribution	\$289.53	\$289.53	\$380.57	\$91.04	76.1%
100.300.300.450	Supplies - Counselor	\$34.99	\$34.99	\$700.00	\$665.01	5.0%
100.300.350.323	Aides	\$4,541.06	\$4,541.06	\$10,541.00	\$5,999.94	43.1%
100.300.350.329	Substitutes	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
100.300.350.361	Health Insurance	\$0.00	\$0.00	\$5,323.35	\$5,323.35	0.0%
100.300.350.362	Unemployment	\$14.16	\$14.16	\$19.94	\$5.78	71.0%
100.300.350.363	Worker's Compensation	\$69.78	\$69.78	\$85.69	(\$4.09)	106.2%

## Craig City School District

### Account Level Operating Statement For the Period 07/01/2023 through 10/31/2023

Fiscal Year: 2023-2024

		<u>07/01/2023 - 10/31/2023</u>		<u>Budget</u>	<u>Budget Balance</u>	
100.300.350.364	FICA	\$347.15		\$347.15	\$117.66	(\$229.49) 295.0%
100.300.350.366	PRS Retirement Contribution	\$999.05		\$999.05	\$338.38	(\$660.69) 295.3%
100.300.350.410	Prof & Tech Services	\$4,312.15		\$4,312.15	\$0.00	(\$4,312.15) 0.0%
100.300.350.433	Communications	\$181.94		\$181.94	\$1,500.00	\$1,338.06 10.8%
100.300.350.434	Internet	\$2,259.41		\$2,259.41	\$6,000.00	\$3,740.59 37.7%
100.300.350.450	Supplies & Materials	\$19,784.80		\$19,784.80	\$28,500.00	\$8,715.20 69.4%
100.300.350.452	Classroom Supplies - Allocations	\$848.62		\$848.62	\$0.00	(\$848.62) 0.0%
100.300.350.491	Dues And Fees	\$0.00		\$0.00	\$453.00	\$453.00 0.0%
100.300.400.313	Principal	\$14,711.64		\$14,711.64	\$58,846.00	\$44,134.36 25.0%
100.300.400.361	Health Insurance	\$4,904.07		\$4,904.07	\$23,321.82	\$18,417.75 21.0%
100.300.400.362	Unemployment	\$46.02		\$46.02	\$93.81	\$47.79 49.1%
100.300.400.363	Worker's Compensation	\$164.76		\$164.76	\$309.01	\$144.25 53.3%
100.300.400.364	FICA	\$213.36		\$213.36	\$400.00	\$186.70 53.3%
100.300.400.365	TRS Retirement Contribution	\$1,847.62		\$1,847.62	\$3,465.30	\$1,617.68 53.3%
100.300.400.420	Staff Travel	\$866.46		\$866.46	\$0.00	(\$866.46) 0.0%
100.300.400.450	Supplies - Principal	\$18.00		\$18.00	\$1,000.00	\$982.00 1.8%
100.300.400.491	Dues & Fees	\$175.00		\$175.00	\$307.00	\$132.00 57.0%
100.300.450.323	Aides	\$76.84		\$76.84	\$0.00	(\$76.84) 0.0%
100.300.450.324	Support Staff	\$9,503.63		\$9,503.63	\$37,565.00	\$28,061.37 25.3%
100.300.450.329	Substitute	\$0.00		\$0.00	\$3,000.00	\$3,000.00 0.0%
100.300.450.361	Health Insurance	\$6,074.98		\$6,074.98	\$35,833.35	\$28,958.37 18.7%
100.300.450.362	Unemployment	\$28.28		\$28.28	\$175.67	\$147.59 16.1%
100.300.450.363	Worker's Compensation	\$101.23		\$101.23	\$579.32	\$478.09 17.5%
100.300.450.364	FICA	\$691.18		\$691.18	\$3,956.98	\$3,265.78 17.5%
100.300.450.366	PRS Retirement Contribution	\$1,970.98		\$1,970.98	\$11,379.50	\$9,408.54 17.3%
100.300.450.450	Supplies Admin Assistant	\$819.31		\$819.31	\$7,000.00	\$6,180.69 11.7%
100.300.600.325	Custodians	\$17,690.66		\$17,690.66	\$61,536.00	\$43,847.12 28.7%
100.300.600.361	Health Insurance	\$7,827.84		\$7,827.84	\$21,360.13	\$13,532.29 36.6%
100.300.600.362	Unemployment	\$54.98		\$54.98	\$113.48	\$58.48 48.5%
100.300.600.363	Worker's Compensation	\$619.69		\$619.69	\$2,002.20	\$1,382.51 31.0%
100.300.600.364	FICA	\$1,353.30		\$1,353.30	\$2,552.81	\$1,199.51 53.0%
100.300.600.366	PRS Retirement Contribution	\$3,889.45		\$3,889.45	\$7,341.40	\$3,451.95 53.0%
100.300.600.410	Prof & Tech Services	\$3,016.51		\$3,016.51	\$0.00	(\$3,016.51) 0.0%
100.300.600.431	Water,sewage,garbage	\$0.00		\$0.00	\$16,143.00	\$16,143.00 0.0%
100.300.600.436	Electricity	\$8,577.11		\$8,577.11	\$15,926.00	\$7,348.89 53.9%
100.300.600.438	Heating Oil	\$3,664.21		\$3,664.21	\$30,085.00	\$26,420.79 12.2%
100.300.600.440	Other Purch Services	\$270.00		\$270.00	\$5,000.00	\$4,730.00 5.4%
100.300.600.441	Rentals	\$0.00		\$0.00	\$200.00	\$200.00 0.0%
100.300.600.442	Road Maintenance	\$0.00		\$0.00	\$625.00	\$625.00 0.0%
100.300.600.445	Insurance Premiums	\$15,502.31		\$15,502.31	\$20,714.00	\$5,211.69 74.8%
100.300.600.450	Supplies - Maintenance	\$3,799.91		\$3,799.91	\$15,000.00	\$11,200.09 25.3%
100.300.600.452	Maintenance Construction Supplies and Materials	\$7,584.41		\$7,584.41	\$0.00	(\$7,584.41) 0.0%
100.300.700.316	Extra Duty Pay	\$800.00		\$800.00	\$1,696.00	\$1,096.00 42.2%
100.300.700.350	Employee Benefits	\$0.00		\$0.00	\$589.00	\$589.00 0.0%
100.300.700.362	Unemployment	\$2.50		\$2.50	\$0.00	(\$2.50) 0.0%
100.300.700.363	Worker's Compensation	\$8.96		\$8.96	\$0.00	(\$8.96) 0.0%
100.300.700.364	FICA	\$61.20		\$61.20	\$0.00	(\$61.20) 0.0%
100.300.700.366	PRS Retirement Contribution	\$176.00		\$176.00	\$0.00	(\$176.00) 0.0%
100.400.140.315	Teachers	\$104,503.72		\$104,503.72	\$445,053.00	\$340,549.28 23.5%
100.400.140.350	Employee Benefits	\$3,266.66		\$3,266.66	\$0.00	(\$3,266.66) 0.0%
100.400.140.361	Health Insurance	\$22,411.16		\$22,411.16	\$124,448.45	\$102,037.29 18.0%
100.400.140.362	Unemployment	\$336.66		\$336.66	\$500.56	\$163.70 67.3%
100.400.140.363	Worker's Compensation	\$1,207.07		\$1,207.07	\$1,648.91	\$441.84 73.2%
100.400.140.364	FICA	\$1,562.60		\$1,562.60	\$2,134.75	\$572.15 73.2%
100.400.140.365	TRS Retirement Contribution	\$13,125.80		\$13,125.80	\$18,461.33	\$5,365.73 71.0%
100.400.140.450	Supplies, Materials & Media	\$170,412.51		\$170,412.51	\$550,000.00	\$379,587.49 31.0%
100.400.200.315	Teachers	\$42,980.91		\$42,980.91	\$77,272.00	\$34,291.09 55.8%
100.400.200.361	Health Insurance	\$8,557.04		\$8,557.04	\$64,170.95	\$55,613.91 13.3%
100.400.200.362	Unemployment	\$134.46		\$134.46	\$258.11	\$123.65 52.1%
100.400.200.363	Worker's Compensation	\$481.38		\$481.38	\$850.25	\$368.87 56.8%
100.400.200.364	FICA	\$623.19		\$623.19	\$1,100.77	\$477.58 56.8%
100.400.200.365	TRS Retirement Contribution	\$5,398.42		\$5,398.42	\$9,534.92	\$4,136.50 56.8%
100.400.200.450	Supplies, Materials & Media	\$0.00		\$0.00	\$100.00	\$100.00 0.0%

## Craig City School District

### Account Level Operating Statement For the Period 07/01/2023 through 10/31/2023

Fiscal Year: 2023-2024

	<u>07/01/2023 - 10/31/2023</u>		<u>Budget</u>		<u>Budget Balance</u>	
100.400.220.410	Prof & Tech Services	\$5,499.91	\$5,499.91	\$40,000.00	\$34,500.09	13.7%
100.400.350.323	Aides	\$0.00	\$0.00	\$109,139.00	\$109,139.00	0.0%
100.400.350.361	Health Insurance	\$0.00	\$0.00	\$59,589.16	\$59,589.16	0.0%
100.400.350.362	Unemployment	\$0.00	\$0.00	\$294.10	\$294.10	0.0%
100.400.350.363	Worker's Compensation	\$0.00	\$0.00	\$968.79	\$968.79	0.0%
100.400.350.384	FICA	\$0.00	\$0.00	\$8,617.17	\$8,617.17	0.0%
100.400.350.366	PRS Retirement Contribution	\$0.00	\$0.00	\$19,029.78	\$19,029.78	0.0%
100.400.350.410	Prof & Tech Services	\$1,385.13	\$1,385.13	\$10,500.00	\$9,114.87	13.2%
100.400.350.412	Prof/Tech (Allotments)	\$55,127.57	\$55,127.57	\$400,000.00	\$344,872.43	13.8%
100.400.350.420	Staff Travel	\$4,667.28	\$4,667.28	\$10,000.00	\$5,332.72	46.7%
100.400.350.433	Communications	\$3,819.37	\$3,819.37	\$15,000.00	\$11,180.63	25.5%
100.400.350.434	Internet	\$18,596.17	\$18,596.17	\$80,000.00	\$63,403.83	20.7%
100.400.350.440	Other Purch Services	\$84,484.89	\$84,484.89	\$54,998.00	(\$9,486.89)	117.2%
100.400.350.443	Equipment Repairs	\$1,045.88	\$1,045.88	\$3,000.00	\$1,954.12	34.9%
100.400.350.450	Supplies & Materials	\$75,024.57	\$75,024.57	\$150,000.00	\$74,975.43	50.0%
100.400.350.491	Dues And Fees	\$1,749.30	\$1,749.30	\$1,200.00	(\$549.30)	145.8%
100.400.400.313	Principal	\$20,923.12	\$20,923.12	\$82,769.00	\$41,845.88	33.3%
100.400.400.361	Health Insurance	\$8,296.72	\$8,296.72	\$48,029.98	\$37,733.26	18.0%
100.400.400.362	Unemployment	\$85.44	\$85.44	\$185.14	\$119.70	35.3%
100.400.400.363	Worker's Compensation	\$234.32	\$234.32	\$809.88	\$375.56	38.4%
100.400.400.364	FICA	\$303.44	\$303.44	\$789.58	\$486.14	38.4%
100.400.400.365	TRS Retirement Contribution	\$2,627.92	\$2,627.92	\$6,839.42	\$4,211.50	38.4%
100.400.400.420	Staff Travel	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
100.400.400.450	Supplies, materials & media	\$81.32	\$81.32	\$0.00	(\$81.32)	0.0%
100.400.400.491	dues and Fees	\$0.00	\$0.00	\$614.00	\$614.00	0.0%
100.400.450.324	Support Staff	\$25,933.81	\$25,933.81	\$0.00	(\$25,933.81)	0.0%
100.400.450.361	Health Insurance	\$28,527.01	\$28,527.01	\$0.00	(\$28,527.01)	0.0%
100.400.450.362	Unemployment	\$103.26	\$103.26	\$0.00	(\$103.26)	0.0%
100.400.450.363	Worker's Compensation	\$368.49	\$368.49	\$0.00	(\$368.49)	0.0%
100.400.450.364	FICA	\$2,507.89	\$2,507.89	\$0.00	(\$2,507.89)	0.0%
100.400.450.366	PRS Retirement Contribution	\$7,238.31	\$7,238.31	\$0.00	(\$7,238.31)	0.0%
100.400.600.325	Pace Custodian	\$0.00	\$0.00	\$1,200.00	\$1,200.00	0.0%
100.400.600.361	Health Insurance	\$0.00	\$0.00	\$535.13	\$535.13	0.0%
100.400.600.362	Unemployment	\$0.00	\$0.00	\$2.84	\$2.84	0.0%
100.400.600.363	Worker's Compensation	\$0.00	\$0.00	\$50.16	\$50.16	0.0%
100.400.600.384	FICA	\$0.00	\$0.00	\$63.95	\$63.95	0.0%
100.400.600.366	PRS Retirement Contribution	\$0.00	\$0.00	\$183.92	\$183.92	0.0%
100.400.600.436	Electricity	\$401.05	\$401.05	\$5,100.00	\$4,698.95	7.9%
100.400.600.438	Heating Oil	\$102.89	\$102.89	\$1,200.00	\$1,097.11	8.6%
100.400.600.440	Other Purch Services	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.0%
100.400.600.441	Rentals	\$46,554.90	\$46,554.90	\$100,044.00	\$53,489.10	48.5%
100.400.600.445	Insurance Premiums	\$0.00	\$0.00	\$550.00	\$550.00	0.0%
100.400.600.450	Supplies	\$78.95	\$78.95	\$4,400.00	\$4,321.05	1.8%
100.400.700.491	Dues & fees	\$0.00	\$0.00	\$600.00	\$600.00	0.0%
100.500.100.350	PRS/TRS On behalf	\$0.00	\$0.00	\$592,664.00	\$592,664.00	0.0%
100.500.100.359	(leave Buy-out)	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
100.500.140.359	Undesignated	\$240.00	\$240.00	\$0.00	(\$240.00)	0.0%
100.500.140.362	Unemployment	\$0.76	\$0.76	\$0.00	(\$0.76)	0.0%
100.500.140.363	Worker's Compensation	\$2.69	\$2.69	\$0.00	(\$2.69)	0.0%
100.500.140.364	FICA	\$3.48	\$3.48	\$0.00	(\$3.48)	0.0%
100.500.220.314	Director	\$18,536.85	\$18,536.85	\$57,309.00	\$38,772.15	32.3%
100.500.220.361	Health Insurance	\$6,739.20	\$6,739.20	\$40,642.87	\$33,903.67	16.6%
100.500.220.362	Unemployment	\$57.78	\$57.78	\$163.48	\$105.70	35.3%
100.500.220.363	Worker's Compensation	\$206.97	\$206.97	\$536.51	\$331.54	38.4%
100.500.220.364	FICA	\$267.97	\$267.97	\$697.17	\$429.20	38.4%
100.500.220.365	TRS Retirement Contribution	\$2,321.20	\$2,321.20	\$8,038.97	\$3,717.77	38.4%
100.500.220.410	Prof & Tech Services	\$21,005.25	\$21,005.25	\$102,539.00	\$81,533.75	20.5%
100.500.220.420	Staff Travel	\$11,128.05	\$11,128.05	\$32,000.00	\$20,871.95	34.8%
100.500.220.450	Supplies & Materials	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
100.500.350.323	Aides	\$0.00	\$0.00	\$62,861.00	\$62,861.00	0.0%
100.500.350.324	Support Staff	\$32,159.75	\$32,159.75	\$0.00	(\$32,159.75)	0.0%
100.500.350.361	Health Insurance	\$11,042.26	\$11,042.26	\$52,757.37	\$41,715.11	20.9%
100.500.350.362	Unemployment	\$107.55	\$107.55	\$493.87	\$386.32	21.8%

## Craig City School District

### Account Level Operating Statement For the Period 07/01/2023 through 10/31/2023

Fiscal Year: 2023-2024

	<u>07/01/2023 - 10/31/2023</u>		<u>Budget</u>		<u>Budget Balance</u>	
100.500.350.363	Worker's Compensation	\$392.28	\$392.28	\$1,626.87	\$1,234.59	24.1%
100.500.350.364	FICA	\$2,689.70	\$2,689.70	\$6,413.76	\$3,724.06	41.9%
100.500.350.366	PRS Retirement Contribution	\$7,646.12	\$7,646.12	\$18,444.80	\$10,798.68	41.5%
100.500.350.410	Prof & Tech Services	\$28.75	\$28.75	\$5,000.00	\$4,971.25	0.6%
100.500.350.420	Staff Travel	\$2,670.86	\$2,670.86	\$0.00	(\$2,670.86)	0.0%
100.500.350.433	Communications	\$4.87	\$4.87	\$500.00	\$495.13	1.0%
100.500.350.440	Other Purch Services	\$1,725.00	\$1,725.00	\$0.00	(\$1,725.00)	0.0%
100.500.350.450	Supplies & Materials	\$5,433.28	\$5,433.28	\$15,000.00	\$9,566.74	38.2%
100.500.350.491	Dues & fees	\$0.00	\$0.00	\$800.00	\$800.00	0.0%
100.500.510.311	Superintendent	\$42,833.36	\$42,833.36	\$128,500.00	\$85,666.64	33.3%
100.500.510.320	School Board	\$0.00	\$0.00	\$1,680.00	\$1,680.00	0.0%
100.500.510.360	Employee Benefits	\$1,000.00	\$1,000.00	\$0.00	(\$1,000.00)	0.0%
100.500.510.361	Health Insurance	\$0.00	\$0.00	\$48,679.95	\$48,679.95	0.0%
100.500.510.362	Unemployment	\$134.34	\$134.34	\$170.47	\$36.13	78.8%
100.500.510.363	Worker's Compensation	\$513.36	\$513.36	\$561.56	\$46.20	91.4%
100.500.510.364	FICA	\$621.12	\$621.12	\$727.02	\$105.90	85.4%
100.500.510.365	TRS Retirement Contribution	\$5,756.64	\$5,756.64	\$6,297.46	\$540.82	91.4%
100.500.510.420	Staff Travel	\$8,430.12	\$8,430.12	\$1,000.00	(\$5,430.12)	643.0%
100.500.510.450	Supplies & Materials	\$168.28	\$168.28	\$6,000.00	\$5,831.72	2.8%
100.500.510.491	Dues And Fees	\$1,534.30	\$1,534.30	\$9,654.00	\$8,119.70	15.9%
100.500.550.324	Support Staff	\$32,855.02	\$32,855.02	\$67,138.00	\$54,282.98	37.7%
100.500.550.361	Health Insurance	\$10,332.59	\$10,332.59	\$42,309.49	\$31,976.90	24.4%
100.500.550.362	Unemployment	\$102.43	\$102.43	\$0.00	(\$102.43)	0.0%
100.500.550.363	Worker's Compensation	\$367.66	\$367.66	\$0.00	(\$367.66)	0.0%
100.500.550.364	FICA	\$2,509.60	\$2,509.60	\$4,698.32	\$2,188.72	53.4%
100.500.550.366	PRS Retirement Contribution	\$7,221.12	\$7,221.12	\$13,511.52	\$6,290.40	53.4%
100.500.550.410	Prof & Tech Services	\$3,395.00	\$3,395.00	\$50,000.00	\$46,605.00	8.8%
100.500.550.412	Auditing	\$26,621.99	\$26,621.99	\$30,497.00	\$3,875.01	87.3%
100.500.550.414	Legal Services	\$2,475.00	\$2,475.00	\$5,000.00	\$2,525.00	49.5%
100.500.550.420	Staff Travel	\$220.00	\$220.00	\$4,000.00	\$3,780.00	5.5%
100.500.550.433	Communications	\$457.07	\$457.07	\$5,000.00	\$4,542.93	9.1%
100.500.550.440	Other Purch Services	\$4,650.66	\$4,650.66	\$28,000.00	\$23,149.34	17.3%
100.500.550.445	Insurance Premiums	\$63,403.47	\$63,403.47	\$10,000.00	(\$53,403.47)	634.0%
100.500.550.450	Supplies & Materials	\$1,135.07	\$1,135.07	\$10,000.00	\$8,864.93	11.4%
100.500.550.490	Business Office	\$83.55	\$83.55	\$0.00	(\$83.55)	0.0%
100.500.550.491	Dues and Fees	\$970.00	\$970.00	\$1,000.00	\$30.00	97.0%
100.500.550.495	Indirect Costs	(\$7,370.20)	(\$7,370.20)	(\$29,254.00)	(\$21,883.80)	25.2%
100.500.600.321	Director	\$21,140.80	\$21,140.80	\$61,575.00	\$40,434.20	34.3%
100.500.600.361	Health Insurance	\$9,808.16	\$9,808.16	\$62,245.24	\$52,437.08	15.8%
100.500.600.362	Unemployment	\$66.16	\$66.16	\$6,165.21	\$6,099.05	1.1%
100.500.600.363	Worker's Compensation	\$236.80	\$236.80	\$0.00	(\$236.80)	0.0%
100.500.600.364	FICA	\$1,617.28	\$1,617.28	\$7,439.09	\$5,821.81	21.7%
100.500.600.366	PRS Retirement Contribution	\$4,650.96	\$4,650.96	\$21,393.46	\$16,742.50	21.7%
100.500.600.410	Professional & Technical	\$1,992.70	\$1,992.70	\$8,000.00	\$6,007.30	24.9%
100.500.600.420	Staff Travel	\$110.00	\$110.00	\$1,000.00	\$890.00	11.0%
100.500.600.433	Communications	\$139.92	\$139.92	\$720.00	\$580.08	19.4%
100.500.600.450	Supplies & Materials	\$21,637.89	\$21,637.89	\$40,000.00	\$18,362.11	54.1%
100.500.600.451	Maintenance Office Supplies	\$395.14	\$395.14	\$0.00	(\$395.14)	0.0%
100.500.600.452	Maintenance Construction Supplies and Materials	\$668.68	\$668.68	\$0.00	(\$668.68)	0.0%
100.500.600.453	Janitorial Supplies	\$4,849.28	\$4,849.28	\$0.00	(\$4,849.28)	0.0%
100.500.600.455	Van Maintenance Supplies and Materials	\$3,927.84	\$3,927.84	\$0.00	(\$3,927.84)	0.0%
100.500.600.457	Maintenance Tools and Equipment	\$933.90	\$933.90	\$0.00	(\$933.90)	0.0%
100.500.600.458	Vehicle Gasoline, Diesel, Oil	\$1,226.85	\$1,226.85	\$0.00	(\$1,226.85)	0.0%
100.500.600.459	Grounds Maintenance - gravel, paint, ice melt etc	\$1,991.26	\$1,991.26	\$0.00	(\$1,991.26)	0.0%
100.500.900.552	Transfer/food Service Fund	\$0.00	\$0.00	\$35,000.00	\$35,000.00	0.0%
100.500.900.553	Transfer/transportation	\$0.00	\$0.00	\$58,200.00	\$58,200.00	0.0%
100.500.900.555	Transfer to Staff Housing	\$0.00	\$0.00	\$2,194.00	\$2,194.00	0.0%
	<b>EXPENDITURE</b>	<b>\$2,189,175.41</b>	<b>\$2,189,175.41</b>	<b>\$8,680,333.46</b>	<b>\$6,661,158.05</b>	<b>24.7%</b>