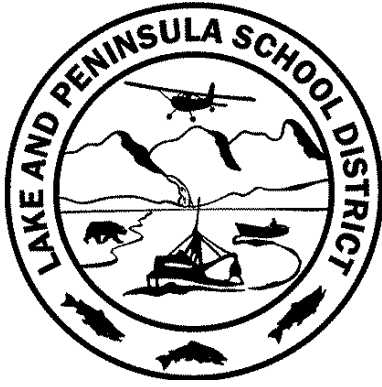


THE LAKE AND PENINSULA SCHOOL DISTRICT
Work Session AGENDA
March 24, 2022, 9:00 AM

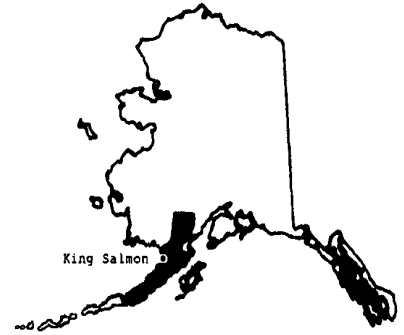
Agenda

1. Intent to Enroll Update for FY23 -- Kasie Luke
2. Subsistence Calendar Discussion/Planning Timeline -- Kasie Luke
3. FY23 Budget Discussion -- Laura Hylton
4. Policy Updates Discussion -- Laura Hylton

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THE
LAKE AND PENINSULA
SCHOOL DISTRICT
101 Jensen Drive
P.O. Box 498
King Salmon, Alaska 99613
Phone (907) 246-4280 / Fax (907)
246-4473



**Lake and Peninsula School District
FY2023 Projected Budget
July 1, 2022 through June 30, 2023**

Projected – March 24, 2022

Based upon the current available information, estimating State Foundation Revenue and Impact Aid entitlements, overall FY2023 revenue projections (including teacher housing) are as follows:

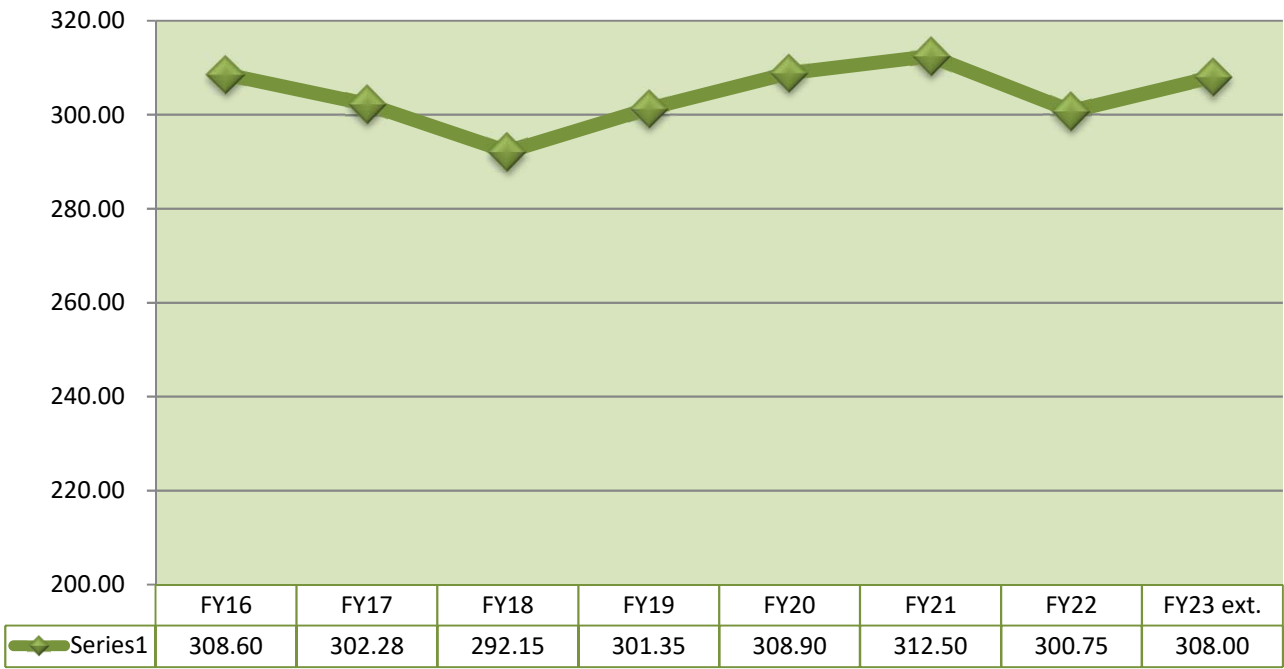
Borough Appropriation	1,372,707
Local Revenue	809,655
State Foundation	9,052,042
TRS On Behalf of	444,539
PERS On Behalf of	66,103
Federal Sources	3,506,962
Fund Balance	<u>743,335</u>
Total	\$16,000,343

The School District has prepared a projected expenditure budget for \$16,000,343 in anticipated expenditures and transfers. This budget is based current law which maybe revised; there are various legislative proposals that potentially change these revenue estimates. Foundation and State Broadband support are two examples.

Due to SB53, the State is contributing directly to the retirement system an amount equal to the difference between our actuarially set contribution rate and the actual set by SB53 for FY2023. For LPSD the TRS is 24.62% vs. 12.56% and for the PERS 24.79% vs. 22%. The revenue amounts listed above for on behalf of contributions reflect management’s estimate of this contribution. The estimated expenses are recorded in this budget by function.

The Alaska State Board of Education is reviewing a new Chart of Accounts for Alaska School Districts effective July 1, 2018. This reclassification does not represent any change in actual programs but simply a re-ordering of expenditures in some of the functional categories. Software annual fees moved from Supplies & Materials to Other Dues & Fees; board stipends moved from Tuition & Stipends to Other non-certificated salary for FY22.

LPSD Foundation Average Daily Membership October Count



LAKE AND PENINSULA SCHOOL DISTRICT
BUDGET INFORMATION

DESCRIPTION	(a)	(b)	(c)	(d)	(c-b)
	Projected FY22 Budget	Updated FY22 YTD Budget	PROJECTED FY23 Governor's Budget	PROJECTED FY23 SB272 Budget	DIFFERENCE
Borough Appropriation	\$ 1,360,065	\$ 1,360,065	\$ 1,372,707	\$ 1,372,707	\$ 12,642
Borough Special Item Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Other Local	\$ 579,455	\$ 877,218	\$ 809,655	\$ 809,655	\$ (67,563)
Foundation	\$ 9,079,434	\$ 8,772,542	\$ 9,052,042	\$ 9,413,110	\$ 279,500
State Supplemental					\$ -
TRS On-Behalf	\$ 771,762	\$ 771,762	\$ 444,539	\$ 444,539	\$ (327,223)
PERS On-Behalf	\$ 157,397	\$ 157,397	\$ 66,103	\$ 66,103	\$ (91,294)
Other State	\$ -	\$ -	\$ -	\$ -	\$ -
Federal ERATE	\$ 2,268,192	\$ 2,268,192	\$ 2,266,587	\$ 2,266,587	\$ (1,605)
Other Federal Pass through	\$ 10,000				\$ -
Federal Impact Aid	\$ 1,190,019	\$ 1,190,019	\$ 1,240,375	\$ 1,975,941	\$ 50,356
Total	\$ 15,436,324	\$ 15,402,195	\$ 15,257,008	\$ 16,353,642	\$ (145,187)
Budgeted Fund Balance	\$ 738,060	\$ 297,067	\$ 743,335	\$ -	
Total	\$ 16,174,384	\$ 15,699,262	\$ 16,000,343	\$ 16,353,642	
Budgeted Expenditures	\$ 16,174,384	\$ 15,699,262	\$ 16,000,343	\$ 16,000,343	
	\$ -	\$ -	\$ -	\$ 353,299	

Budget Notes

- 1) Assumes all schools are open for first reading and Governor's budget revenue amounts.
- 2) Includes classified salary schedule increase \$1 on base amount and indexing for all columns. This estimate does not include step increases. Step increases are based on Highly Qualified status, evaluations and top of scale considerations and need to be processed manually.
- 3) Federal legislation is likely to fully fund Impact Aide and add significant funds to Title I.
- 4) Certificated FTE is a net zero change, CTE director is fully funded by grants, add .5 FTE Newhalen secondary, .5 FTE increase payroll
- 5) Overall Property and Liability insurance is likely to increase from FY22 levels estimated 10% increase, cyber liability policy rates will likely stay close to FY22 amounts, we purchased an added policy to cover this risk.
- 6) Borough contribution increased due to addition of the Iguig duplex in the teacher housing lease calculations.
- 7) Other local revenue increases for CTE contributions; LPSD is the fiscal agent on BBEDC funds as of 1/1/2022

**Lake and Peninsula School District
FY2023
Foundation Formula Estimate
3/18/2022**

Projected Enrollment

STEP 1: SCHOOL SIZE ADJUSTMENT

SCHOOL	20 Day Enrollment/ADM	FORMULA	Adjusted ADM
Chignik Bay School	11	39.6	39.60
Chignik Lagoon School	15	39.6	39.60
Chignik Lake School	14	39.6	39.60
Levelock School	12	39.6	39.60
Pilot Point School	15	39.6	39.60
Port Heiden School (Meshik)	18	39.6	39.60
Perryville School	19	39.6	39.60
Igugig School	21	{39.60 + (1.62*(21-20))}	41.22
Nondalton School	21	{39.60 + (1.62*(21-20))}	41.22
Kokhanok School	42	{55.8 + (1.49*(42-30))}	73.68
Port Alsworth School (Tanalian)	41	{55.8 + (1.49*(41-30))}	72.19
Newhalen School	79	{122.85 + (1.27*(79-75))}	127.93
	308		

STEP 1 A: Hold Harmless for >5% decrease in ADM

N/A

Total ADM 633.44

STEP 2: District Cost Factor 1.994

Total After Adjustment for District Cost Factor 1,263.08

STEP 3: Special Needs Factor

Special Needs Factor 1.2

Total After Special Needs Factor 1,515.70

STEP 4: Vo & Tech Funding Factor

Career & Technical Education Factor 1.015

Total After CTE Factor 1,538.44

STEP 5: Intensive: Special Education Intensive Factor (13 *6) 78

Adjusted Students + Special Education 1,616.44

STEP 6: Correspondence:

Correspondence (3 * .9) 2.7

Total District Adjusted ADM 1,619.14

Projected State Aid Calculation

SB272 \$223

STEP 7: Calculate Basic Need: Base Student Allocation Value (BSA) \$ 5,930 \$ 6,153

Basic Need (Total Adjusted ADM * BSA) \$ 9,601,500 \$ 9,962,568

Less Required Local Effort (.00265*154,406,849) a 409,178 \$ (409,178) \$ (409,178)

45% PY Basic need (.45*9,608,913) b 4,324,011

5

Local effort equals lesser of a or b

Max local effort (.002*158,486,962) c 308,814

23% of Basic Need + Quality Schools $(9,601,500 + 25,906) * .23$	d	2,214,303		
Greater of c or d is added for Max allowable contribution a + d		2,623,481		
Less Deductible Impact Aid				
Estimated Impact Aid deductible amount		945,476		
Impact Aid Percentage (local Effort/local revenue)		(0.1953)		
FY23 local revenue \$2,095,429	$((945,476 * .90) * 20.88\%)$		(166,186)	(166,186)
Plus Quality Schools Adjusted ADM $(1619.14 * 16)$			25,906	25,906
	Total State Aid FY21	\$	9,052,042	\$
				9,413,110

Lake and Peninsula School District

100 Function Object

Fiscal Year: 2022-2023

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 3/1/2022

To Date: 3/31/2022

Definition: FY22 & FY 23 Compare

Account	Description	FY22 Budget	FY22 YTD	FY23 Projected Budget	Increase Decrease FY23 to FY22
100.000.100.000.310	Certificated Salaries	\$2,425,262	\$1,439,998	\$2,387,024	(\$38,238)
100.000.100.000.320	Non Certificated Salary	\$420,597	\$184,782	\$345,399	(\$75,198)
100.000.100.000.350	On-Behalf Retirement	\$454,429	\$303,678	\$256,981	(\$197,448)
100.000.100.000.360	Fringe Benefits	\$1,492,078	\$759,027	\$1,222,416	(\$269,661)
100.000.100.000.380	Housing Allowance/Subsidy	\$257,590	\$0	\$330,200	\$72,610
100.000.100.000.390	Transportation Allowance	\$29,310	\$21,272	\$29,000	(\$310)
100.000.100.000.410	Professional/Technical Service	\$2,370	\$3,025	\$0	(\$2,370)
100.000.100.000.420	Staff Travel	\$45,000	\$13,181	\$40,000	(\$5,000)
100.000.100.000.430	Utilites	\$380	\$55	\$380	\$0
100.000.100.000.450	Supplies, Materials + Media	\$155,190	\$67,020	\$159,740	\$4,550
100.000.100.000.490	Other Expense & Indirect	\$35,000	\$20,514	\$32,000	(\$3,000)
Function: Instruction - 100		\$5,317,206	\$2,812,552	\$4,803,140	(\$514,066)
100.000.140.000.310	Certificated Salaries	\$6,704	\$4,423	\$4,849	(\$1,855)
100.000.140.000.350	On-Behalf Retirement	\$1,293	\$853	\$585	(\$708)
100.000.140.000.360	Fringe Benefits	\$2,263	\$1,820	\$2,187	(\$76)
100.000.140.000.430	Utilites	\$150	\$0	\$150	\$0
100.000.140.000.450	Supplies, Materials + Media	\$5,000	\$1,390	\$2,500	(\$2,500)
Function: Home School/Correspondence - 140		\$15,409	\$8,486	\$10,270	(\$5,139)
100.000.160.000.310	Certificated Salaries	\$98,318	\$28,442	\$0	(\$98,318)
100.000.160.000.320	Non Certificated Salary	\$26,000	\$25,983	\$25,000	(\$1,000)
100.000.160.000.350	On-Behalf Retirement	\$21,073	\$17,712	\$0	(\$21,073)
100.000.160.000.360	Fringe Benefits	\$56,239	\$10,752	\$10,000	(\$46,239)

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Lake and Peninsula School District

100 Function Object

Fiscal Year: 2022-2023

Print accounts with zero balance Round to whole dollars Account on new page
 Exclude inactive accounts with zero balance

From Date: 3/1/2022

To Date: 3/31/2022

Definition: FY22 & FY 23 Compare

Account	Description	FY22 Budget	FY22 YTD	FY23 Projected Budget	Increase Decrease FY23 to FY22
100.000.160.000.410	Professional/Technical Service	\$10,230	\$3,275	\$46,000	\$35,770
100.000.160.000.420	Staff Travel	\$75,000	\$16,619	\$160,000	\$85,000
100.000.160.000.430	Utilites	\$0	\$692	\$2,500	\$2,500
100.000.160.000.440	Other Purchased Services	\$0	\$6,788	\$0	\$0
100.000.160.000.450	Supplies, Materials + Media	\$30,000	\$63,093	\$130,000	\$100,000
100.000.160.000.480	Tuition and Stipends	\$5,000	\$0	\$0	(\$5,000)
100.000.160.000.490	Other Expense & Indirect	\$0	\$0	\$2,200	\$2,200
Function: Vocational Education - 160		\$321,860	\$173,355	\$375,700	\$53,840
100.000.200.000.310	Certificated Salaries	\$429,968	\$209,683	\$349,418	(\$80,550)
100.000.200.000.320	Non Certificated Salary	\$267,969	\$128,039	\$287,322	\$19,354
100.000.200.000.350	On-Behalf Retirement	\$104,807	\$51,096	\$37,029	(\$67,778)
100.000.200.000.360	Fringe Benefits	\$562,357	\$243,634	\$370,149	(\$192,208)
100.000.200.000.380	Housing Allowance/Subsidy	\$61,260	\$0	\$37,800	(\$23,460)
100.000.200.000.390	Transportation Allowance	\$0	\$0	\$16,000	\$16,000
100.000.200.000.410	Professional/Technical Service	\$0	\$33,315	\$0	\$0
100.000.200.000.420	Staff Travel	\$20,000	\$9,851	\$25,000	\$5,000
100.000.200.000.430	Utilites	\$20	\$18	\$20	\$0
100.000.200.000.450	Supplies, Materials + Media	\$4	\$3,801	\$3,500	\$3,497
100.000.200.000.490	Other Expense & Indirect	\$2,145	\$0	\$2,200	\$55
Function: Special Education - 200		\$1,448,529	\$679,436	\$1,128,439	(\$320,090)
100.000.220.000.310	Certificated Salaries	\$40,962	\$23,895	\$40,962	\$0
100.000.220.000.350	On-Behalf Retirement	\$7,902	\$5,287	\$5,856	(\$2,046)

Lake and Peninsula School District

100 Function Object

Fiscal Year: 2022-2023

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 3/1/2022

To Date: 3/31/2022

Definition: FY22 & FY 23 Compare

Account	Description	FY22 Budget	FY22 YTD	FY23 Projected Budget	Increase Decrease FY23 to FY22
100.000.220.000.360	Fringe Benefits	\$5,971	\$3,483	\$5,971	\$0
100.000.220.000.410	Professional/Technical Servic	\$106,600	\$107,476	\$153,000	\$46,400
100.000.220.000.420	Staff Travel	\$2,000	\$16,963	\$20,000	\$18,000
100.000.220.000.430	Utilites	\$0	\$145	\$0	\$0
100.000.220.000.450	Supplies, Materials + Media	\$250	\$5,788	\$0	(\$250)
Function: SPED Education Support Serv - Students - 220		\$163,685	\$163,037	\$225,789	\$62,104
100.000.300.000.310	Certificated Salaries	\$30,166	\$59,157	\$38,369	\$8,203
100.000.300.000.350	On-Behalf Retirement	\$25,014	\$11,411	\$28,172	\$3,157
100.000.300.000.360	Fringe Benefits	\$27,679	\$46,197	\$13,722	(\$13,957)
100.000.300.000.380	Housing Allowance/Subsidy	\$8,420	\$0	\$0	(\$8,420)
100.000.300.000.390	Transportation Allowance	\$0	\$0	\$600	\$600
100.000.300.000.420	Staff Travel	\$5,000	\$1,980	\$5,000	\$0
100.000.300.000.450	Supplies, Materials + Media	\$500	\$0	\$0	(\$500)
Function: Support Services Students - 300		\$96,779	\$118,746	\$85,862	(\$10,917)
100.000.350.000.310	Certificated Salaries	\$277,593	\$191,897	\$275,256	(\$2,338)
100.000.350.000.320	Non Certificated Salary	\$110,253	\$51,045	\$102,091	(\$8,162)
100.000.350.000.350	On-Behalf Retirement	\$96,902	\$80,145	\$55,433	(\$41,469)
100.000.350.000.360	Fringe Benefits	\$170,382	\$105,517	\$173,067	\$2,685
100.000.350.000.390	Transportation Allowance	\$2,500	\$0	\$2,500	\$0
100.000.350.000.410	Professional/Technical Servic	\$3,940	\$0	\$5,000	\$1,060
100.000.350.000.420	Staff Travel	\$40,000	\$41,177	\$40,000	\$0
100.000.350.000.430	Utilites	\$1,000	\$547	\$320	(\$680)

Lake and Peninsula School District

100 Function Object

Fiscal Year: 2022-2023

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 3/1/2022

To Date: 3/31/2022

Definition: FY22 & FY 23 Compare

Account	Description	FY22 Budget	FY22 YTD	FY23 Projected Budget	Increase Decrease FY23 to FY22
100.000.350.000.440	Other Purchased Services	\$10,350	\$135	\$0	(\$10,350)
100.000.350.000.450	Supplies, Materials + Media	\$9,500	\$6,931	\$2,500	(\$7,000)
100.000.350.000.490	Other Expense & Indirect	\$1,390	\$2,625	\$0	(\$1,390)
Function: Support Services Instruction - 350		\$723,810	\$480,019	\$656,166	(\$67,644)
100.000.360.000.310	Certificated Salaries	\$42,768	\$24,688	\$21,596	(\$21,173)
100.000.360.000.320	Non Certificated Salary	\$112,846	\$98,821	\$135,529	\$22,683
100.000.360.000.350	On-Behalf Retirement	\$17,402	\$12,777	\$6,419	(\$10,983)
100.000.360.000.360	Fringe Benefits	\$94,690	\$100,668	\$139,045	\$44,355
100.000.360.000.390	Transportation Allowance	\$1,940	\$1,890	\$0	(\$1,940)
100.000.360.000.410	Professional/Technical Service	\$1,140	\$3,030	\$1,000	(\$140)
100.000.360.000.420	Staff Travel	\$15,000	\$5,456	\$25,000	\$10,000
100.000.360.000.430	Utilites	\$2,223,391	\$1,194,663	\$2,410,493	\$187,102
100.000.360.000.440	Other Purchased Services	\$0	\$6,675	\$7,000	\$7,000
100.000.360.000.450	Supplies, Materials + Media	\$31,200	\$69,674	\$25,000	(\$6,200)
100.000.360.000.490	Other Expense & Indirect	\$17,000	\$0	\$18,400	\$1,400
Function: Instructional Related Technology - 360		\$2,557,378	\$1,518,342	\$2,789,482	\$232,104
100.000.400.000.310	Certificated Salaries	\$478,313	\$296,417	\$505,702	\$27,389
100.000.400.000.320	Non Certificated Salary	\$0	\$8,100	\$22,950	\$22,950
100.000.400.000.350	On-Behalf Retirement	\$89,558	\$57,817	\$60,687	(\$28,871)
100.000.400.000.360	Fringe Benefits	\$181,271	\$126,603	\$197,230	\$15,959
100.000.400.000.380	Housing Allowance/Subsidy	\$23,800	\$0	\$9,400	(\$14,400)
100.000.400.000.390	Transportation Allowance	\$1,390	\$945	\$1,500	\$110

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Lake and Peninsula School District

100 Function Object

Fiscal Year: 2022-2023

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 3/1/2022

To Date: 3/31/2022

Definition: FY22 & FY 23 Compare

Account	Description	FY22 Budget	FY22 YTD	FY23 Projected Budget	Increase Decrease FY23 to FY22
100.000.400.000.420	Staff Travel	\$40,000	\$37,292	\$45,000	\$5,000
100.000.400.000.430	Utilites	\$0	\$16	\$0	\$0
100.000.400.000.450	Supplies, Materials + Media	\$1,000	\$151	\$0	(\$1,000)
100.000.400.000.490	Other Expense & Indirect	\$3,660	\$2,841	\$0	(\$3,660)
Function: School Administration - 400		\$818,993	\$530,183	\$842,469	\$23,476
100.000.450.000.320	Non Certificated Salary	\$40,949	\$31,117	\$48,541	\$7,592
100.000.450.000.350	On-Behalf Retirement	\$3,321	\$2,200	\$1,198	(\$2,123)
100.000.450.000.360	Fringe Benefits	\$40,430	\$35,543	\$38,370	(\$2,060)
100.000.450.000.430	Utilites	\$2,140	\$1,653	\$2,140	\$0
100.000.450.000.450	Supplies, Materials + Media	\$0	\$30	\$0	\$0
Function: School Admin Support Serv - 450		\$86,840	\$70,543	\$90,249	\$3,409
100.000.510.000.310	Certificated Salaries	\$115,000	\$103,477	\$154,518	\$39,518
100.000.510.000.320	Non Certificated Salary	\$0	\$13,875	\$16,800	\$16,800
100.000.510.000.350	On-Behalf Retirement	\$22,540	\$20,192	\$18,769	(\$3,772)
100.000.510.000.360	Fringe Benefits	\$341,143	\$203,219	\$319,987	(\$21,155)
100.000.510.000.410	Professional/Technical Service	\$5,220	\$15,945	\$15,000	\$9,780
100.000.510.000.420	Staff Travel	\$54,000	\$37,883	\$54,000	\$0
100.000.510.000.430	Utilites	\$2,920	\$1,695	\$2,920	\$0
100.000.510.000.450	Supplies, Materials + Media	\$9,900	\$12,781	\$0	(\$9,900)
100.000.510.000.480	Tuition and Stipends	\$15,400	\$0	\$0	(\$15,400)
100.000.510.000.490	Other Expense & Indirect	\$10,690	\$10,254	\$0	(\$10,690)
Function: District Admin - 510		\$576,813	\$419,321	\$581,994	\$5,181

Lake and Peninsula School District

100 Function Object

Fiscal Year: 2022-2023

Print accounts with zero balance
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 Account on new page
 Exclude inactive accounts with zero balance

From Date: 3/1/2022

To Date: 3/31/2022

Definition: FY22 & FY 23 Compare

Account	Description	FY22 Budget	FY22 YTD	FY23 Projected Budget	Increase Decrease FY23 to FY22
100.000.550.000.320	Non Certificated Salary	\$352,725	\$265,659	\$403,890	\$51,165
100.000.550.000.350	On-Behalf Retirement	\$28,606	\$20,010	\$10,326	(\$18,281)
100.000.550.000.360	Fringe Benefits	\$227,351	\$165,384	\$223,682	(\$3,669)
100.000.550.000.410	Professional/Technical Service	\$32,980	\$29,983	\$30,000	(\$2,980)
100.000.550.000.420	Staff Travel	\$5,000	\$0	\$5,000	\$0
100.000.550.000.430	Utilites	\$530	\$22	\$530	\$0
100.000.550.000.440	Other Purchased Services	\$109,118	\$76,749	\$103,885	(\$5,233)
100.000.550.000.450	Supplies, Materials + Media	\$10,000	\$32,381	\$0	(\$10,000)
100.000.550.000.490	Other Expense & Indirect	(\$50,470)	(\$27,224)	(\$152,600)	(\$102,130)
Function: Dist Admin Support Services - 550		\$715,840	\$562,964	\$624,712	(\$91,127)

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100.000.600.000.310	Certificated Salaries	\$0	\$4,296	\$0	\$0
100.000.600.000.320	Non Certificated Salary	\$666,949	\$541,220	\$827,419	\$160,469
100.000.600.000.350	On-Behalf Retirement	\$43,638	\$30,883	\$14,161	(\$29,478)
100.000.600.000.360	Fringe Benefits	\$391,930	\$271,592	\$441,012	\$49,082
100.000.600.000.390	Transportation Allowance	\$770	\$2,539	\$0	(\$770)
100.000.600.000.410	Professional/Technical Service	\$58,900	\$34,352	\$60,000	\$1,100
100.000.600.000.420	Staff Travel	\$120,000	\$69,487	\$120,000	\$0
100.000.600.000.430	Utilites	\$863,210	\$534,396	\$1,091,239	\$228,029
100.000.600.000.440	Other Purchased Services	\$241,748	\$647,986	\$339,134	\$97,386
100.000.600.000.450	Supplies, Materials + Media	\$203,342	\$142,526	\$65,002	(\$138,340)
100.000.600.000.490	Other Expense & Indirect	\$6,895	\$8,644	\$7,000	\$105
Function: Operations and Maintenance - 600		\$2,597,383	\$2,287,921	\$2,964,966	\$367,584

Lake and Peninsula School District

100 Function Object

Fiscal Year: 2022-2023

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 3/1/2022

To Date: 3/31/2022

Definition: FY22 & FY 23 Compare

Account	Description	FY22 Budget	FY22 YTD	FY23 Projected Budget	Increase Decrease FY23 to FY22
100.000.700.000.310	Certificated Salaries	\$82,331	\$53,484	\$51,691	(\$30,640)
100.000.700.000.320	Non Certificated Salary	\$21,264	\$13,053	\$1,180	(\$20,084)
100.000.700.000.350	On-Behalf Retirement	\$12,672	\$9,427	\$6,234	(\$6,438)
100.000.700.000.360	Fringe Benefits	\$24,815	\$19,194	\$23,410	(\$1,406)
100.000.700.000.410	Professional/Technical Service	\$1,970	\$800	\$1,970	\$0
100.000.700.000.420	Staff Travel	\$253,000	\$218,918	\$326,800	\$73,800
100.000.700.000.440	Other Purchased Services	\$1,647	\$3,750	\$2,000	\$353
100.000.700.000.450	Supplies, Materials + Media	\$4,000	\$4,832	\$0	(\$4,000)
100.000.700.000.490	Other Expense & Indirect	\$2,160	\$3,945	\$0	(\$2,160)
Function: Student Activities - 700		\$403,859	\$327,403	\$413,285	\$9,425
100.000.760.000.350	On-Behalf Retirement	\$0	\$1,120	\$632	\$632
100.000.760.000.440	Other Purchased Services	\$0	\$5,000	\$0	\$0
Function: Pupil Transportation To/From School - 760		\$0	\$6,120	\$632	\$632
100.000.790.000.350	On-Behalf Retirement	\$0	\$10,165	\$7,187	\$7,187
Function: Food Services - 790		\$0	\$10,165	\$7,187	\$7,187
100.000.900.000.550	Transfers (In/Out)	\$340,000	\$0	\$400,000	\$60,000
Function: Transfers (In)/Out - 900		\$340,000	\$0	\$400,000	\$60,000
Grand Total:		\$16,184,384	\$10,168,592	\$16,000,343	(\$184,041)

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End of Report

Lake and Peninsula Borough School District

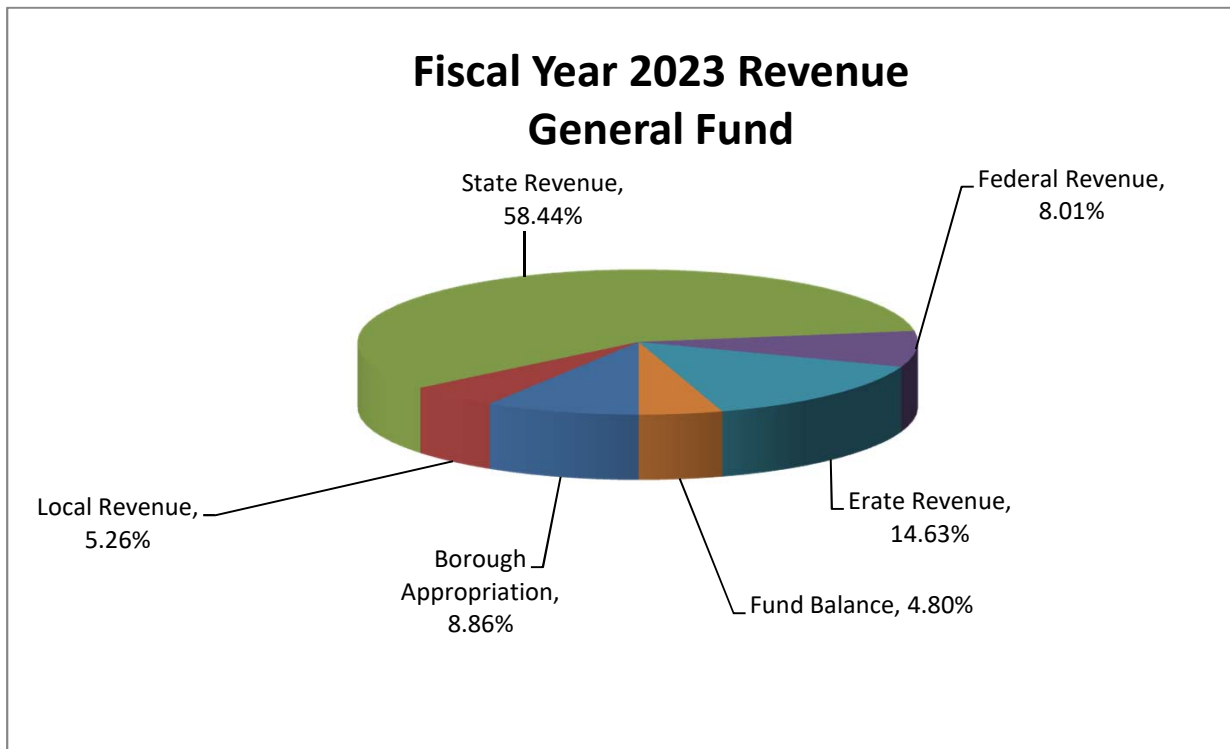
General Fund FY23 Proposed Budget

Without PERS & TRS On-Behalf

Revenue

Borough Appropriation	\$ 1,372,707	8.86%
Local Revenue	814,655	5.26%
State Revenue	9,052,042	58.44%
Federal Revenue	1,240,375	8.01%
Erate Revenue	2,266,587	14.63%
Fund Balance	743,335	4.80%
Total Revenue Budget	<u>\$ 15,489,701</u>	<u>100.00%</u>

As this chart illustrates, the primary source of funding for the Lake and Peninsula Borough School District is the State of Alaska. The Lake and Peninsula Borough funds the District's local contribution, through a funding appropriation. An amount comes from the federal government in the form of Impact Aid.



Lake and Peninsula Borough School District

General Fund FY23 Budget
Without PERS & TRS On-Behalf

Expenditures by Object

Certified Salaries	3,829,384	24.72%
Non-Certified Salaries	2,216,121	14.31%
Employee Benefits (Includes Worker's Comp)	3,606,273	23.28%
Professional/Technical Services	311,970	2.01%
Travel	865,800	5.59%
Utilities	2,535,303	16.37%
Energy	975,389	6.30%
Purchased Svc & Insurance	452,019	2.92%
Supplies & Materials	388,242	2.51%
Other Expenses	(90,800)	-0.59%
Transfer to Other Funds	400,000	2.59%
	<u>\$ 15,489,701</u>	<u>100.02%</u>

