



Lake and Peninsula School District  
2023-24 Revised Budget

**FY2024 Revised Budget****July 1, 2023 through June 30, 2024****For Approval – March 14, 2024**

Revised revenue and expenditures for FY24 are attached for approval. Estimates have been updated from spring 2023 estimates to align with actual enrollment and activities. Estimated enrollment was 276, 19 LVHS actual was 286.55, LVHS 11.8. Due to school closures in FY23, LPSD is in year 2 of the hold harmless provision which adds 29.83 to the Adjusted ADM calculation.

This budget is balanced and with careful spending for the remainder of the year should eliminate the negative fund balance in General Fund.

This budget does not remove the negative balance in food service, although it does provide for a transfer for current year expenses. Health insurance fund will receive an insurance payment on our aggregate policy since claims exceed maximum expected costs, this should reverse the negative balance in the health fund. Plan changes and enrollment changes are having a positive effect on claims costs in 2024.

Some expense categories have been adjusted to the Alaska Chart of Accounts guidance. DEED determined as a result of COVID conference and membership fees should be coded to Professional Technical object 410 and Dues and Fees object 491 respectively; these costs were previously included in Staff Travel object 420.

On-behalf calculations were adjusted with salaries and both revenue and expense amounts changed.

**Instruction**

Costs increased due to LPEA new CBA, actual placement of new staff, short-term teachers to cover positions, benefit increases, housing subsidy, transportation allowances and general costs.

LVHS estimates reduced to expected amounts.

CTE current estimated expenses exceed program revenue staff are working obtain funds to support programs. Two spring phases have been cancelled, the other spring phases are mostly covered by partnerships or grant funds. Expenses and grants are being reviewed to ensure all eligible expenses are properly allocated to grant funds. Dept. of Labor funds available this spring will assist with some expenses and all partner contributions may not yet be complete. Staff is working diligently to generate revenue.

**Special Education**

Special education between classroom and specialists increased slightly, mainly due to actual costs of new staff and subs for FMLA absence.

**Counseling and Support Services**

Both 300 and 350 function line items are reduced due to travel, no head hunter stipends and resignation of a counselor.

### **Instructional Technology**

Increased primarily due to reorganization of tech staff after staff resignations and unexpected ERATE decision vs. published information for preschool internet usage allocation in FY22 & FY23. Usage tracking with a reasonable allocation is published as an acceptable option for allocation of ineligible usage, however on review the allocation applied by ERATE is only accepting the following allocation calculation.  $(\text{Total Disbursement Amount}) \times (\text{Ineligible Students} / \text{Total Enrollment Student}) = \text{Amount ineligible for reimbursement}$

ERATE order issued 9/29/2023, now provides that is at least 90% of an applicant's requested internet service is being used for eligible purposes, the remaining ineligible use of the internet service will be presumed to be ancillary and therefore, no cost allocation is required. Small portion of FY23 and September of 2023 may require correction. Preschool is running on Starlink at all locations as of February 2024 equipment and service funded by the CHILD grant in FY24. Usage does not exceed 10%.

### **School Administration and Support**

School Administration increased over estimates due to the addition of a south principal, actual placement of new staff and changes to the Administrators CBA.

School admin support increased for actual hours and benefits.

### **District Admin & Support**

Office of superintendent and board costs reduced slightly due to zoom meetings and reduced legal services and supplies.

Business office increased due to salary and benefit actual split with other funds, audit services and insurance increases.

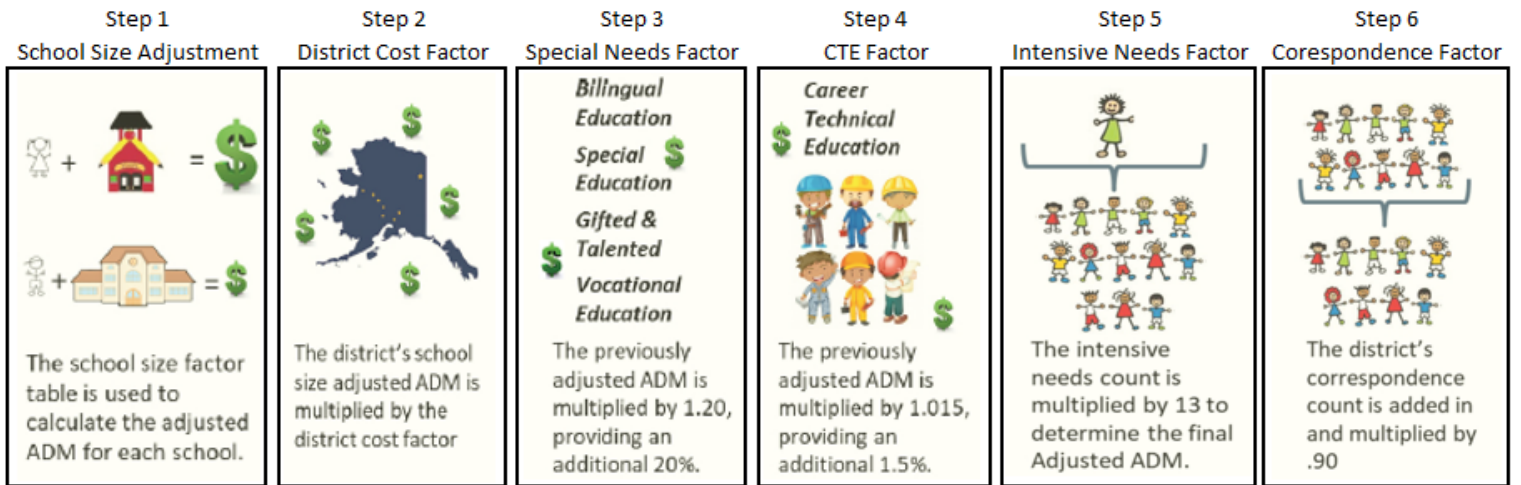
### **Operations and Maintenance**

Operations increased primarily due to large increases to property and liability insurance and changes in staffing and benefits. Anticipated electric and fuel increases in both rate and use due to the cold windy winter. Staff has made every effort to reduce travel by using local hires as much as possible.

### **Student Activities**

Return to pre COVID jamborees for Volleyball and cross country adjustments for student success resulted in cost savings for XC and volleyball costs were right on budget. Basketball jamborees remained at three this year and will return to pre COVID levels next year.

# State Foundation Formula and Local Taxes



286.55 → 585.71	585.71 → 1,167.91	1,167.91 → 1,401.49	1,467.91 → 1,422.51	1,422.51 → 1,487.51	1,487.51 → 1,498.13
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FY 2023-24 Projected State/Local Revenue for Local Contribution

District adjusted ADM		1498.13		
Base Student Allocation	\$	5,960		
Basic need (BSA x ADM)	\$	8,928,855		
Required local effort (borough contribution)	\$	(407,447)	153,753,605	L&PB Property Value
State Reduction for Federal Impact Aid Receiver	\$	(51,685)	x 2.65	Mills
State Foundation Revenue	\$	8,469,723	407,447	Total Required Contribution
State Quality Schools Grant	\$	23,970		
Total State Revenue	\$	8,493,693		
Basic Need	\$	8,928,855		
Additional Allowable Borough Contribution (23% of Basic Need + Quality Schools)	\$	2,077,607		
Total Allowable Local Contribution	\$	2,485,054		
Basic Need		\$8,928,855		
Less Required Local Contribution		\$ (407,447)		
Less Deductible Impact Aid Est.		\$ (51,685)		
Plus Quality Schools		\$ 23,970		
Total Foundation		<u>\$8,495,910</u>		
HB39 On-Time \$340		\$ 507,147		
Total State Aid		<u>\$9,003,057</u>		

LAKE AND PENINSULA SCHOOL DISTRICT  
 BUDGET INFORMATION  
 Revision for Approval March 14,2024

	(b)	(d)	(b-a)
DESCRIPTION	PROJECTED FY24 Governer's Budget BSA \$5,960	Revised FY24 Budget add HB39 \$340	DIFFERENCE
Borough Appropriation	\$ 1,372,707	\$ 1,372,707	\$ -
Borough Added Contribution	\$ -	\$ 825,000	\$ 825,000
Interest	\$ 25,000	\$ 11,000	\$ (14,000)
Other Local	\$ 744,000	\$ 832,621	\$ 88,621
Foundation	\$ 8,574,055	\$ 8,515,958	\$ (58,097)
State Supplemental		\$ 507,147	\$ 507,147
TRS On-Behalf	\$ 533,749	\$ 537,129	\$ 3,380
PERS On-Behalf	\$ 70,020	\$ 59,889	\$ (10,131)
Other State	\$ -	\$ -	\$ -
Federal ERATE	\$ 2,241,287	\$ 2,241,287	\$ -
Federal Impact Aid	\$ 1,000,000	\$ 995,000	\$ (5,000)
Total	\$ 14,560,818	\$ 15,897,738	\$ 1,336,920
Total	\$ 14,560,818	\$ 15,897,738	
Budgeted Expenditures	\$ 15,170,247	\$ 15,862,898	
	\$ (609,429)	\$ 34,840	
Beginning Fund Balance		\$ (34,837)	
Ending Fund Balance		\$ 3	

## Lake and Peninsula School District

### 100 Function Object

Fiscal Year: 2023-2024

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

Exclude inactive accounts with zero balance

From Date: 3/1/2024

To Date: 3/31/2024

Definition: FY24 Adopted to FY24 Revised

Account	Description	FY24 Adopted Budget	FY24 YTD	FY24 Revised	Difference FY24 budget to FY24 Revised
100.000.100.000.310	Certificated Salaries	\$2,192,414.40	\$1,242,156.34	\$2,213,584.01	\$21,169.61
100.000.100.000.320	Non Certificated Salary	\$169,004.08	\$168,657.65	\$219,179.18	\$50,175.10
100.000.100.000.350	On-Behalf Retirement	\$282,743.65	\$136,936.40	\$257,745.97	(\$24,997.68)
100.000.100.000.360	Fringe Benefits	\$1,165,438.24	\$654,523.03	\$1,247,075.27	\$81,637.03
100.000.100.000.380	Housing Allowance/Subsidy	\$288,000.00	\$0.00	\$364,000.00	\$76,000.00
100.000.100.000.390	Transportation Allowance	\$33,550.00	\$31,283.71	\$47,029.60	\$13,479.60
100.000.100.000.420	Staff Travel	\$30,000.00	\$3,840.92	\$8,000.00	(\$22,000.00)
100.000.100.000.430	Utilites	\$600.00	\$99.61	\$200.00	(\$400.00)
100.000.100.000.450	Supplies, Materials + Media	\$134,600.00	\$51,311.46	\$114,600.00	(\$20,000.00)
100.000.100.000.490	Other Expense & Indirect	\$35,000.00	\$8,106.57	\$12,000.00	(\$23,000.00)
Function: Instruction - 100		\$4,331,350.37	\$2,296,915.69	\$4,483,414.03	\$152,063.66
100.000.140.000.310	Certificated Salaries	\$5,697.79	\$6,723.92	\$9,997.82	\$4,300.03
100.000.140.000.350	On-Behalf Retirement	\$738.43	\$810.94	\$1,101.32	\$362.89
100.000.140.000.360	Fringe Benefits	\$830.58	\$2,064.31	\$2,178.14	\$1,347.56
100.000.140.000.430	Utilites	\$50.00	\$135.75	\$300.00	\$250.00
100.000.140.000.450	Supplies, Materials + Media	\$24,400.00	\$1,577.76	\$6,400.00	(\$18,000.00)
100.000.140.000.490	Other Expense & Indirect	\$0.00	\$0.00	\$5,400.00	\$5,400.00
Function: Home School/Correspondence - 140		\$31,716.80	\$11,312.68	\$25,377.28	(\$6,339.52)
100.000.160.000.310	Certificated Salaries	\$20,984.74	\$24,494.28	\$22,435.60	\$1,450.86
100.000.160.000.320	Non Certificated Salary	\$63,627.20	\$143,097.89	\$163,786.44	\$100,159.24
100.000.160.000.350	On-Behalf Retirement	\$23,863.44	\$44,165.44	\$66,303.08	\$42,439.64
100.000.160.000.360	Fringe Benefits	\$70,983.18	\$78,818.58	\$118,153.96	\$47,170.78

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Definition: FY24 Adopted to FY24 Revised

Account	Description	FY24 Adopted Budget	FY24 YTD	FY24 Revised	Difference FY24 budget to FY24 Revised
100.000.160.000.410	Professional/Technical Service	\$50,000.00	\$7,962.00	\$10,000.00	(\$40,000.00)
100.000.160.000.420	Staff Travel	\$190,000.00	\$127,939.89	\$140,000.00	(\$50,000.00)
100.000.160.000.430	Utilites	\$1,920.00	\$2,037.95	\$1,520.00	(\$400.00)
100.000.160.000.440	Other Purchased Services	\$44,964.00	\$19,421.66	\$33,800.00	(\$11,164.00)
100.000.160.000.450	Supplies, Materials + Media	\$70,000.00	\$46,682.18	\$56,000.00	(\$14,000.00)
Function: Vocational Education - 160		\$536,342.56	\$494,619.87	\$611,999.08	\$75,656.52
100.000.200.000.310	Certificated Salaries	\$357,164.30	\$208,209.54	\$412,844.09	\$55,679.79
100.000.200.000.320	Non Certificated Salary	\$224,954.07	\$143,488.56	\$203,116.00	(\$21,838.07)
100.000.200.000.350	On-Behalf Retirement	\$53,304.31	\$23,916.53	\$44,844.53	(\$8,459.78)
100.000.200.000.360	Fringe Benefits	\$387,627.32	\$243,513.94	\$420,363.56	\$32,736.24
100.000.200.000.380	Housing Allowance/Subsidy	\$20,000.00	\$0.00	\$24,000.00	\$4,000.00
100.000.200.000.390	Transportation Allowance	\$2,725.00	\$0.00	\$4,000.00	\$1,275.00
100.000.200.000.410	Professional/Technical Service	\$45,000.00	\$46,758.11	\$55,000.00	\$10,000.00
100.000.200.000.420	Staff Travel	\$20,000.00	\$1,207.00	\$6,000.00	(\$14,000.00)
100.000.200.000.430	Utilites	\$150.00	\$0.00	\$0.00	(\$150.00)
100.000.200.000.450	Supplies, Materials + Media	\$3,500.00	\$3,597.79	\$4,000.00	\$500.00
100.000.200.000.490	Other Expense & Indirect	\$2,200.00	\$2,894.75	\$5,029.75	\$2,829.75
Function: Special Education - 200		\$1,116,625.00	\$673,586.22	\$1,179,197.93	\$62,572.93
100.000.220.000.310	Certificated Salaries	\$63,582.75	\$31,791.36	\$63,582.75	\$0.00
100.000.220.000.350	On-Behalf Retirement	\$9,284.42	\$4,708.75	\$8,240.32	(\$1,044.10)
100.000.220.000.360	Fringe Benefits	\$39,023.54	\$20,323.10	\$42,896.24	\$3,872.70
100.000.220.000.410	Professional/Technical Service	\$153,000.00	\$41,997.01	\$130,000.00	(\$23,000.00)

Lake and Peninsula School District

100 Function Object

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From Date: 3/1/2024

To Date: 3/31/2024

Definition: FY24 Adopted to FY24 Revised

Account	Description	FY24 Adopted Budget	FY24 YTD	FY24 Revised	Difference FY24 budget to FY24 Revised
100.000.220.000.420	Staff Travel	\$15,000.00	\$16,234.42	\$25,000.00	\$10,000.00
100.000.220.000.430	Utilites	\$150.00	\$308.41	\$600.00	\$450.00
100.000.220.000.440	Other Purchased Services	\$200.00	\$0.00	\$200.00	\$0.00
100.000.220.000.450	Supplies, Materials + Media	\$1,500.00	\$732.23	\$1,500.00	\$0.00
100.000.220.000.490	Other Expense & Indirect	\$0.00	\$200.00	\$200.00	\$200.00
Function: SPED Education Support Serv - Students - 220		\$281,740.71	\$116,295.28	\$272,219.31	(\$9,521.40)
100.000.300.000.310	Certificated Salaries	\$34,485.50	\$13,517.51	\$22,000.00	(\$12,485.50)
100.000.300.000.350	On-Behalf Retirement	\$26,291.28	\$3,956.35	\$11,306.73	(\$14,984.55)
100.000.300.000.360	Fringe Benefits	\$20,084.38	\$6,883.09	\$13,458.96	(\$6,625.42)
100.000.300.000.390	Transportation Allowance	\$500.00	\$0.00	\$500.00	\$0.00
100.000.300.000.410	Professional/Technical Servico	\$500.00	\$455.00	\$500.00	\$0.00
100.000.300.000.420	Staff Travel	\$7,500.00	\$2,619.40	\$5,000.00	(\$2,500.00)
100.000.300.000.430	Utilites	\$0.00	\$8.50	\$100.00	\$100.00
100.000.300.000.450	Supplies, Materials + Media	\$150.00	\$79.58	\$500.00	\$350.00
100.000.300.000.490	Other Expense & Indirect	\$150.00	\$100.00	\$750.00	\$600.00
Function: Support Services Students - 300		\$89,661.16	\$27,619.43	\$54,115.69	(\$35,545.47)
100.000.350.000.310	Certificated Salaries	\$240,653.94	\$120,699.48	\$204,947.16	(\$35,706.78)
100.000.350.000.320	Non Certificated Salary	\$41,161.47	\$33,888.38	\$47,207.23	\$6,045.76
100.000.350.000.350	On-Behalf Retirement	\$67,023.07	\$33,183.58	\$55,349.77	(\$11,673.30)
100.000.350.000.360	Fringe Benefits	\$129,551.60	\$77,670.78	\$125,187.95	(\$4,363.65)
100.000.350.000.390	Transportation Allowance	\$1,200.00	\$0.00	\$0.00	(\$1,200.00)
100.000.350.000.410	Professional/Technical Servico	\$8,500.00	\$7,543.58	\$8,500.00	\$0.00



Lake and Peninsula School District

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Definition: FY24 Adopted to FY24 Revised

Account	Description	FY24 Adopted Budget	FY24 YTD	FY24 Revised	Difference FY24 budget to FY24 Revised
100.000.350.000.420	Staff Travel	\$90,000.00	\$37,714.20	\$55,000.00	(\$35,000.00)
100.000.350.000.430	Utilites	\$2,600.00	\$660.78	\$2,000.00	(\$600.00)
100.000.350.000.440	Other Purchased Services	\$15,000.00	\$0.00	\$1,000.00	(\$14,000.00)
100.000.350.000.450	Supplies, Materials + Media	\$5,500.00	\$1,890.01	\$5,500.00	\$0.00
100.000.350.000.490	Other Expense & Indirect	\$0.00	\$581.44	\$600.00	\$600.00
Function: Support Services Instruction - 350		\$601,190.08	\$313,832.23	\$505,292.11	(\$95,897.97)
100.000.360.000.310	Certificated Salaries	\$8,050.00	\$21,701.90	\$39,142.98	\$31,092.98
100.000.360.000.320	Non Certificated Salary	\$144,101.00	\$96,760.80	\$145,141.20	\$1,040.20
100.000.360.000.350	On-Behalf Retirement	\$3,870.48	\$5,787.81	\$9,582.23	\$5,711.75
100.000.360.000.360	Fringe Benefits	\$129,734.09	\$90,222.52	\$150,575.30	\$20,841.21
100.000.360.000.410	Professional/Technical Servico	\$1,200.00	\$3,047.00	\$3,000.00	\$1,800.00
100.000.360.000.420	Staff Travel	\$25,000.00	\$9,785.49	\$20,000.00	(\$5,000.00)
100.000.360.000.430	Utilites	\$2,178,174.12	\$1,369,384.76	\$2,217,835.47	\$39,661.35
100.000.360.000.440	Other Purchased Services	\$18,474.00	\$17,548.13	\$17,600.00	(\$874.00)
100.000.360.000.450	Supplies, Materials + Media	\$86,446.34	\$56,124.32	\$76,446.34	(\$10,000.00)
100.000.360.000.490	Other Expense & Indirect	\$19,506.00	\$0.00	\$19,506.00	\$0.00
Function: Instructional Related Technology - 360		\$2,614,556.03	\$1,670,362.73	\$2,698,829.52	\$84,273.49
100.000.400.000.310	Certificated Salaries	\$536,685.05	\$318,866.12	\$623,061.42	\$86,376.37
100.000.400.000.350	On-Behalf Retirement	\$77,114.43	\$38,266.46	\$81,781.76	\$4,667.33
100.000.400.000.360	Fringe Benefits	\$147,182.10	\$117,656.64	\$234,525.66	\$87,343.56
100.000.400.000.380	Housing Allowance/Subsidy	\$20,000.00	\$0.00	\$46,000.00	\$26,000.00
100.000.400.000.390	Transportation Allowance	\$6,825.00	\$5,111.88	\$6,319.00	(\$506.00)

Lake and Peninsula School District

100 Function Object

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

From Date: 3/1/2024

To Date: 3/31/2024

Definition: FY24 Adopted to FY24 Revised

Account	Description	FY24 Adopted Budget	FY24 YTD	FY24 Revised	Difference FY24 budget to FY24 Revised
100.000.400.000.410	Professional/Technical Service	\$3,375.00	\$2,975.00	\$3,375.00	\$0.00
100.000.400.000.420	Staff Travel	\$50,000.00	\$23,407.73	\$40,000.00	(\$10,000.00)
100.000.400.000.450	Supplies, Materials + Media	\$0.00	\$57.50	\$100.00	\$100.00
100.000.400.000.490	Other Expense & Indirect	\$4,050.00	\$3,125.00	\$4,050.00	\$0.00
Function: School Administration - 400		\$845,231.58	\$509,466.33	\$1,039,212.84	\$193,981.26
100.000.450.000.320	Non Certificated Salary	\$41,161.47	\$33,664.40	\$47,106.07	\$5,944.60
100.000.450.000.350	On-Behalf Retirement	\$1,038.04	\$816.51	\$1,239.80	\$201.77
100.000.450.000.360	Fringe Benefits	\$50,766.90	\$34,744.86	\$55,001.82	\$4,234.92
100.000.450.000.430	Utilites	\$1,080.00	\$446.43	\$800.00	(\$280.00)
100.000.450.000.450	Supplies, Materials + Media	\$450.00	\$0.00	\$200.00	(\$250.00)
Function: School Admin Support Serv - 450		\$94,496.41	\$69,672.20	\$104,347.69	\$9,851.29
100.000.510.000.310	Certificated Salaries	\$169,484.54	\$101,881.68	\$163,167.54	(\$6,317.00)
100.000.510.000.320	Non Certificated Salary	\$15,400.00	\$12,450.00	\$18,200.00	\$2,800.00
100.000.510.000.350	On-Behalf Retirement	\$22,101.59	\$12,374.81	\$21,258.11	(\$843.48)
100.000.510.000.360	Fringe Benefits	\$274,116.88	\$214,304.58	\$278,817.76	\$4,700.88
100.000.510.000.410	Professional/Technical Service	\$25,000.00	\$11,095.14	\$18,000.00	(\$7,000.00)
100.000.510.000.420	Staff Travel	\$57,000.00	\$24,199.87	\$50,000.00	(\$7,000.00)
100.000.510.000.430	Utilites	\$1,200.00	\$1,076.52	\$1,500.00	\$300.00
100.000.510.000.450	Supplies, Materials + Media	\$15,000.00	\$9,973.19	\$12,000.00	(\$3,000.00)
100.000.510.000.490	Other Expense & Indirect	\$1,000.00	\$12,609.53	\$14,000.00	\$13,000.00
Function: District Admin - 510		\$580,303.01	\$399,965.32	\$576,943.41	(\$3,359.60)

## Lake and Peninsula School District

### 100 Function Object

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

Exclude inactive accounts with zero balance

From Date: 3/1/2024

To Date: 3/31/2024

Definition: FY24 Adopted to FY24 Revised

Account	Description	FY24 Adopted Budget	FY24 YTD	FY24 Revised	Difference FY24 budget to FY24 Revised
100.000.550.000.320	Non Certificated Salary	\$376,741.82	\$287,530.08	\$424,776.77	\$48,034.95
100.000.550.000.350	On-Behalf Retirement	\$14,300.45	\$8,003.14	\$13,549.51	(\$750.94)
100.000.550.000.360	Fringe Benefits	\$234,417.43	\$192,034.95	\$295,906.52	\$61,489.09
100.000.550.000.410	Professional/Technical Service	\$0.00	\$45,006.11	\$45,000.00	\$45,000.00
100.000.550.000.420	Staff Travel	\$0.00	\$2,120.10	\$2,200.00	\$2,200.00
100.000.550.000.430	Utilites	\$500.00	\$272.45	\$500.00	\$0.00
100.000.550.000.440	Other Purchased Services	\$79,000.00	\$77,934.25	\$77,350.00	(\$1,650.00)
100.000.550.000.450	Supplies, Materials + Media	\$22,000.00	\$1,820.47	\$2,000.00	(\$20,000.00)
100.000.550.000.490	Other Expense & Indirect	(\$89,700.00)	(\$13,145.05)	(\$92,528.00)	(\$2,828.00)
Function: Dist Admin Support Services - 550		\$637,259.70	\$601,576.50	\$768,754.80	\$131,495.10
100.000.600.000.320	Non Certificated Salary	\$578,928.93	\$507,815.96	\$673,089.07	\$94,160.14
100.000.600.000.350	On-Behalf Retirement	\$14,223.29	\$13,574.16	\$19,691.17	\$5,467.88
100.000.600.000.360	Fringe Benefits	\$379,254.01	\$308,237.03	\$460,238.30	\$80,984.29
100.000.600.000.390	Transportation Allowance	\$5,000.00	\$3,483.61	\$3,500.00	(\$1,500.00)
100.000.600.000.410	Professional/Technical Service	\$60,000.00	\$50,053.25	\$50,000.00	(\$10,000.00)
100.000.600.000.420	Staff Travel	\$135,000.00	\$46,168.10	\$90,000.00	(\$45,000.00)
100.000.600.000.430	Utilites	\$971,484.10	\$591,174.71	\$1,011,874.10	\$40,390.00
100.000.600.000.440	Other Purchased Services	\$320,374.00	\$400,631.76	\$441,906.00	\$121,532.00
100.000.600.000.450	Supplies, Materials + Media	\$160,001.00	\$77,444.35	\$130,001.00	(\$30,000.00)
100.000.600.000.490	Other Expense & Indirect	\$6,200.00	\$0.00	\$6,120.00	(\$80.00)
Function: Operations and Maintenance - 600		\$2,630,465.33	\$1,998,582.93	\$2,886,419.64	\$255,954.31
100.000.700.000.310	Certificated Salaries	\$86,744.00	\$21,917.06	\$67,631.36	(\$19,112.64)

Lake and Peninsula School District

100 Function Object

Fiscal Year: 2023-2024

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

From Date: 3/1/2024

To Date: 3/31/2024

Definition: FY24 Adopted to FY24 Revised

Account	Description	FY24 Adopted Budget	FY24 YTD	FY24 Revised	Difference FY24 budget to FY24 Revised
100.000.700.000.320	Non Certificated Salary	\$20,000.00	\$23,550.22	\$32,071.13	\$12,071.13
100.000.700.000.350	On-Behalf Retirement	\$7,872.42	\$2,925.77	\$5,077.28	(\$2,795.14)
100.000.700.000.360	Fringe Benefits	\$34,132.26	\$13,232.10	\$25,570.23	(\$8,562.03)
100.000.700.000.410	Professional/Technical Service	\$2,000.00	\$2,200.00	\$2,200.00	\$200.00
100.000.700.000.420	Staff Travel	\$344,000.00	\$210,036.77	\$344,000.00	\$0.00
100.000.700.000.440	Other Purchased Services	\$2,760.00	\$0.00	\$0.00	(\$2,760.00)
100.000.700.000.450	Supplies, Materials + Media	\$3,000.00	\$1,683.26	\$4,000.00	\$1,000.00
100.000.700.000.490	Other Expense & Indirect	\$0.00	\$3,065.00	\$3,065.00	\$3,065.00
Function: Student Activities - 700		\$500,508.68	\$278,610.18	\$483,615.00	(\$16,893.68)
100.000.760.000.350	On-Behalf Retirement	\$0.00	\$360.09	\$0.00	\$0.00
Function: Pupil Transportation To/From School - 760		\$0.00	\$360.09	\$0.00	\$0.00
100.000.790.000.350	On-Behalf Retirement	\$0.00	\$3,676.97	\$0.00	\$0.00
Function: Food Services - 790		\$0.00	\$3,676.97	\$0.00	\$0.00
100.000.900.000.550	Transfers (In/Out)	\$280,000.00	\$0.00	\$173,160.00	(\$106,840.00)
Function: Transfers (In)/Out - 900		\$280,000.00	\$0.00	\$173,160.00	(\$106,840.00)
Grand Total:		\$15,171,447.41	\$9,466,454.65	\$15,862,898.33	\$691,450.92

End of Report

Lake and Peninsula School District

100 Object

Fiscal Year: 2023-2024

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

Exclude inactive accounts with zero balance

From Date: 3/1/2024

To Date: 3/31/2024

Definition: FY24 Adopted to FY24 Revised

Account	Description	FY24 Adopted Budget	FY24 YTD	FY24 Revised	Difference FY24 budget to FY24 Revised
100.000.000.000.310	Certificated Salaries	\$3,715,947.01	\$2,111,959.19	\$3,842,394.73	\$126,447.72
100.000.000.000.320	Non Certificated Salary	\$1,675,080.04	\$1,450,903.94	\$1,973,673.09	\$298,593.05
100.000.000.000.350	On-Behalf Retirement	\$603,769.29	\$333,463.71	\$597,071.58	(\$6,697.71)
100.000.000.000.360	Fringe Benefits	\$3,063,142.51	\$2,054,229.51	\$3,469,949.67	\$406,807.16
100.000.000.000.380	Housing Allowance/Subsidy	\$328,000.00	\$0.00	\$434,000.00	\$106,000.00
100.000.000.000.390	Transportation Allowance	\$49,800.00	\$39,879.20	\$61,348.60	\$11,548.60
100.000.000.000.410	Professional/Technical Service	\$348,575.00	\$219,092.20	\$325,575.00	(\$23,000.00)
100.000.000.000.420	Staff Travel	\$963,500.00	\$505,273.89	\$785,200.00	(\$178,300.00)
100.000.000.000.430	Utilites	\$3,157,908.22	\$1,965,605.87	\$3,237,229.57	\$79,321.35
100.000.000.000.440	Other Purchased Services	\$480,772.00	\$515,535.80	\$571,856.00	\$91,084.00
100.000.000.000.450	Supplies, Materials + Media	\$526,547.34	\$252,974.10	\$413,247.34	(\$113,300.00)
100.000.000.000.490	Other Expense & Indirect	(\$21,594.00)	\$17,537.24	(\$21,807.25)	(\$213.25)
100.000.000.000.550	Transfers (In/Out)	\$280,000.00	\$0.00	\$173,160.00	(\$106,840.00)
<b>Grand Total:</b>		<b>\$15,171,447.41</b>	<b>\$9,466,454.65</b>	<b>\$15,862,898.33</b>	<b>\$691,450.92</b>

End of Report