



# LJSD #272 Budget Committee

December 20, 2022

# Topics

---



1. Introductions - Committee Members
2. Role and Purpose of Committee
3. 2021-22 Audit Report
4. 2022-23 Budget
5. Facility Projects
6. Future Topics

# Committee Members

---



## **Community Members**

- Connie Lewis
- Breanne Lukey
- Nathanael DePutter
- David Magsam
- Kerri Rush
- Joe Lenhard

## **Board Representatives**

- Trustee Randi Bain
- Board members on a rotating basis

## **District Representative**

- Brian Wallace, CFO

# Role and Purpose of Committee

---



1. Build community awareness and understanding of the District budget
2. Recommend ideas to the Board for building the District's annual budget.
3. Provide a forum to ask questions and for the district to receive community input.

# 2021-22 Audit Review

---



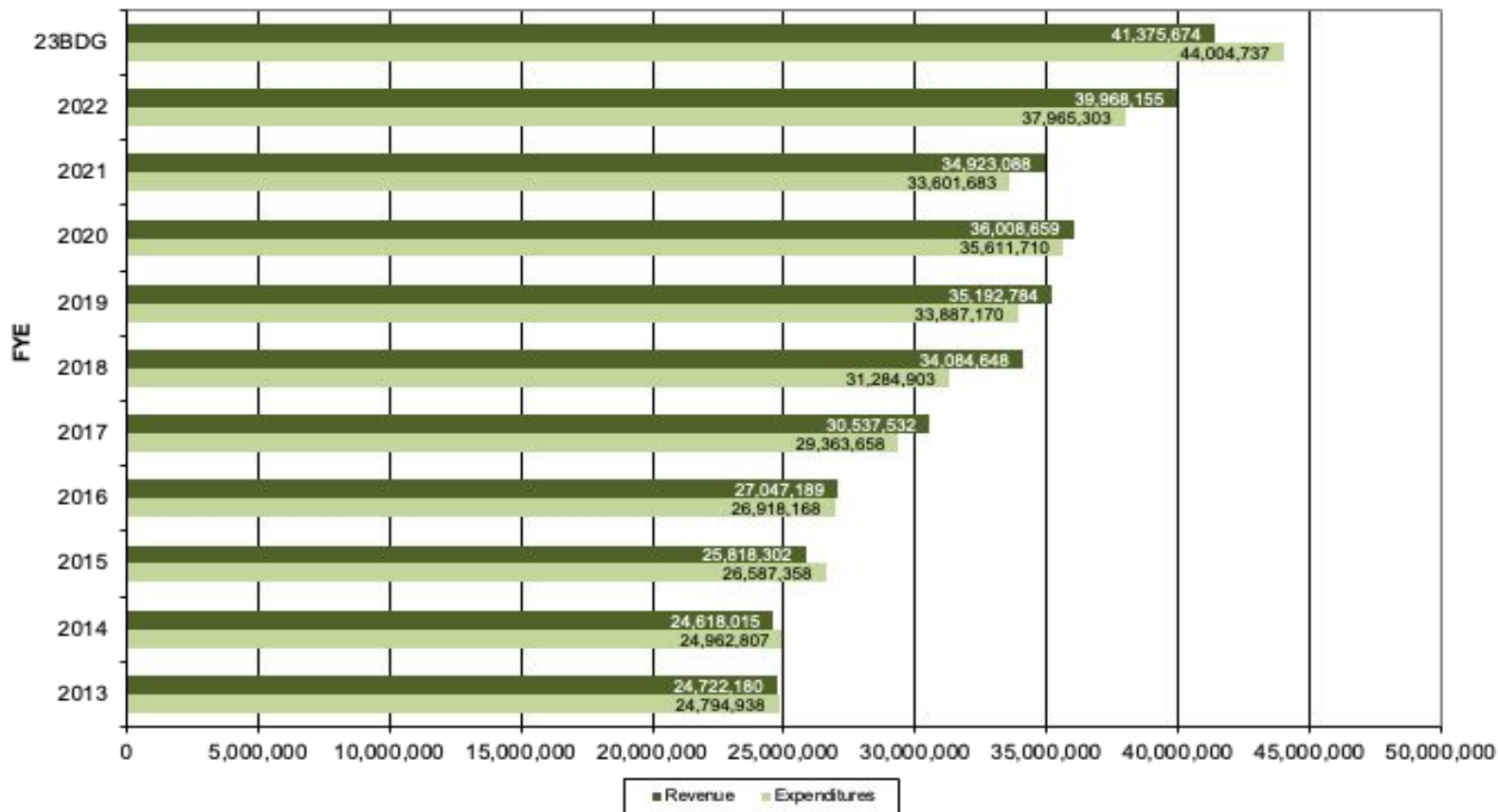
## LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

Audited Financial Statements  
For the Year Ended June 30, 2022

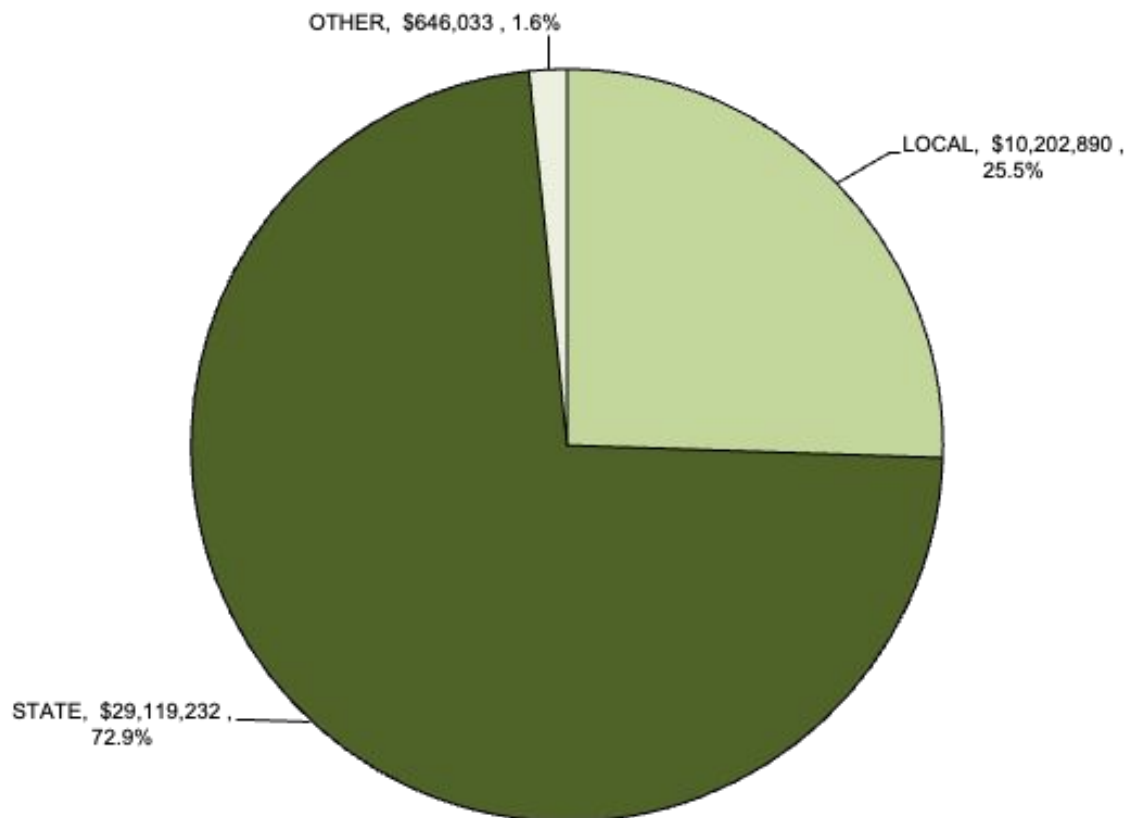
# LAKELAND JOINT SCHOOL DISTRICT

## General Fund Revenues/Expenditures



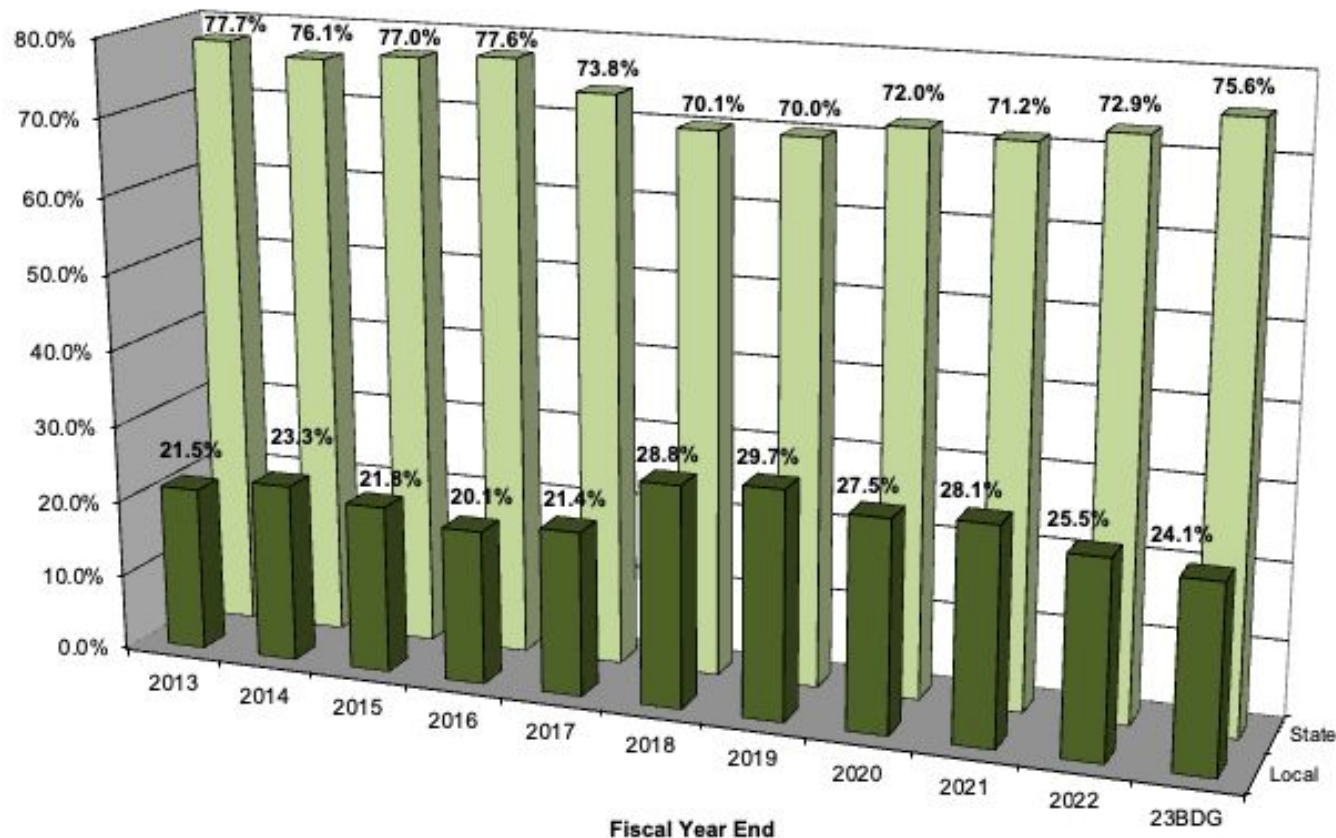
# LAKELAND JOINT SCHOOL DISTRICT

## 2022 General Fund Revenue Analysis



# LAKELAND JOINT SCHOOL DISTRICT

## General Fund Local/State Revenue Comparison

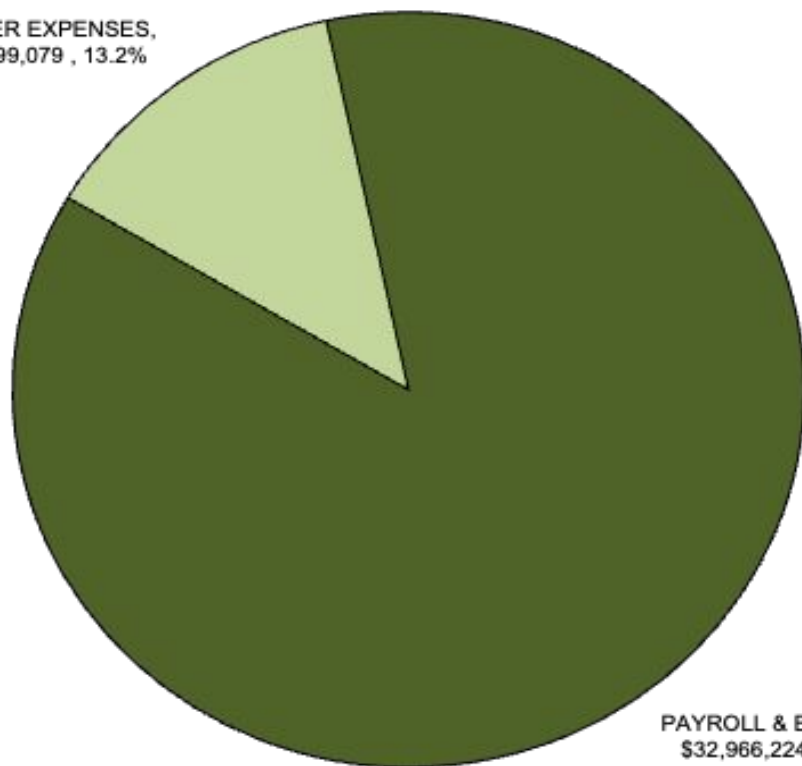


# LAKELAND JOINT SCHOOL DISTRICT

## 2022 General Fund Expenditure Analysis



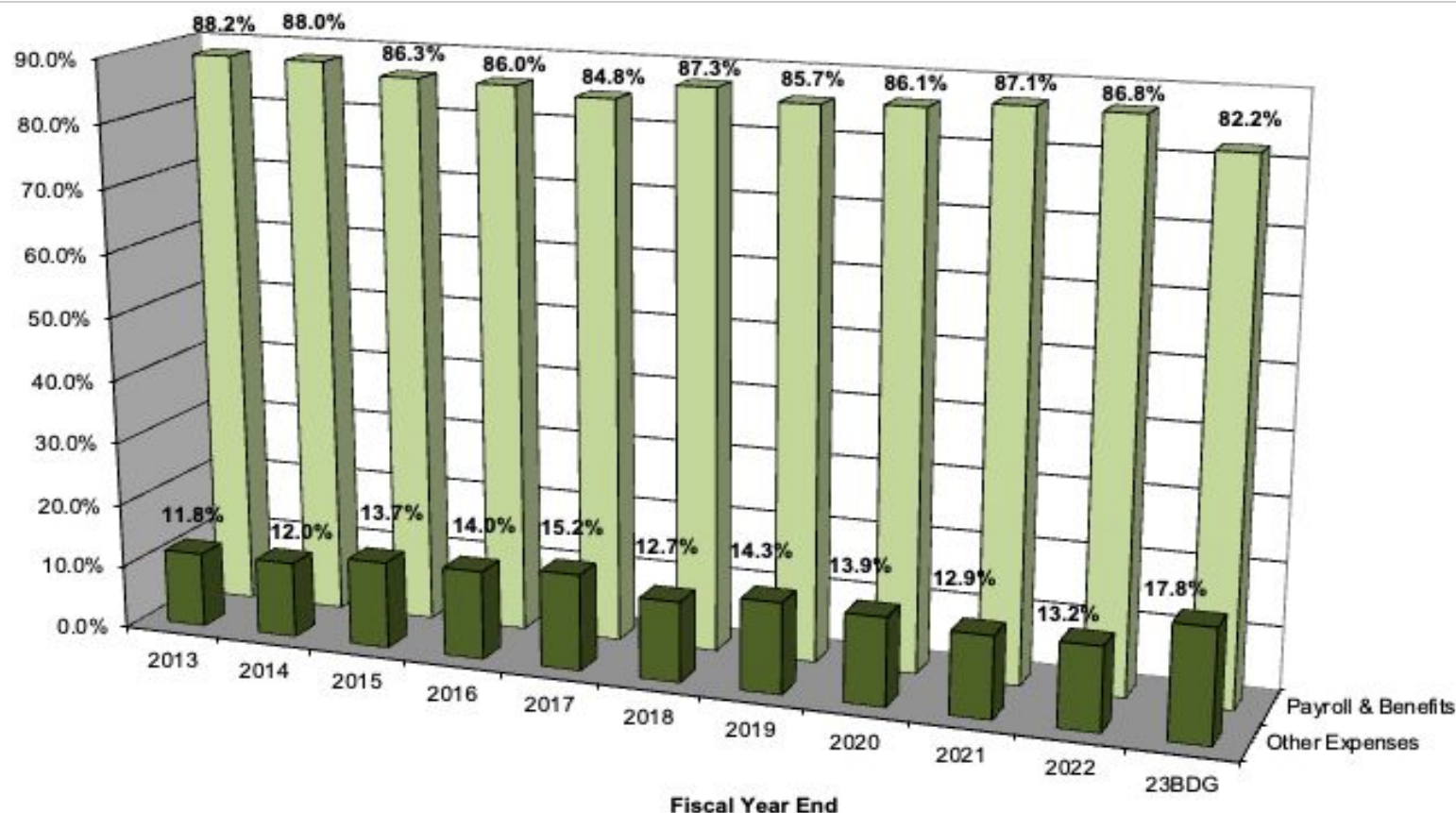
OTHER EXPENSES,  
\$4,999,079 , 13.2%



PAYROLL & BENEFITS,  
\$32,966,224 , 86.8%

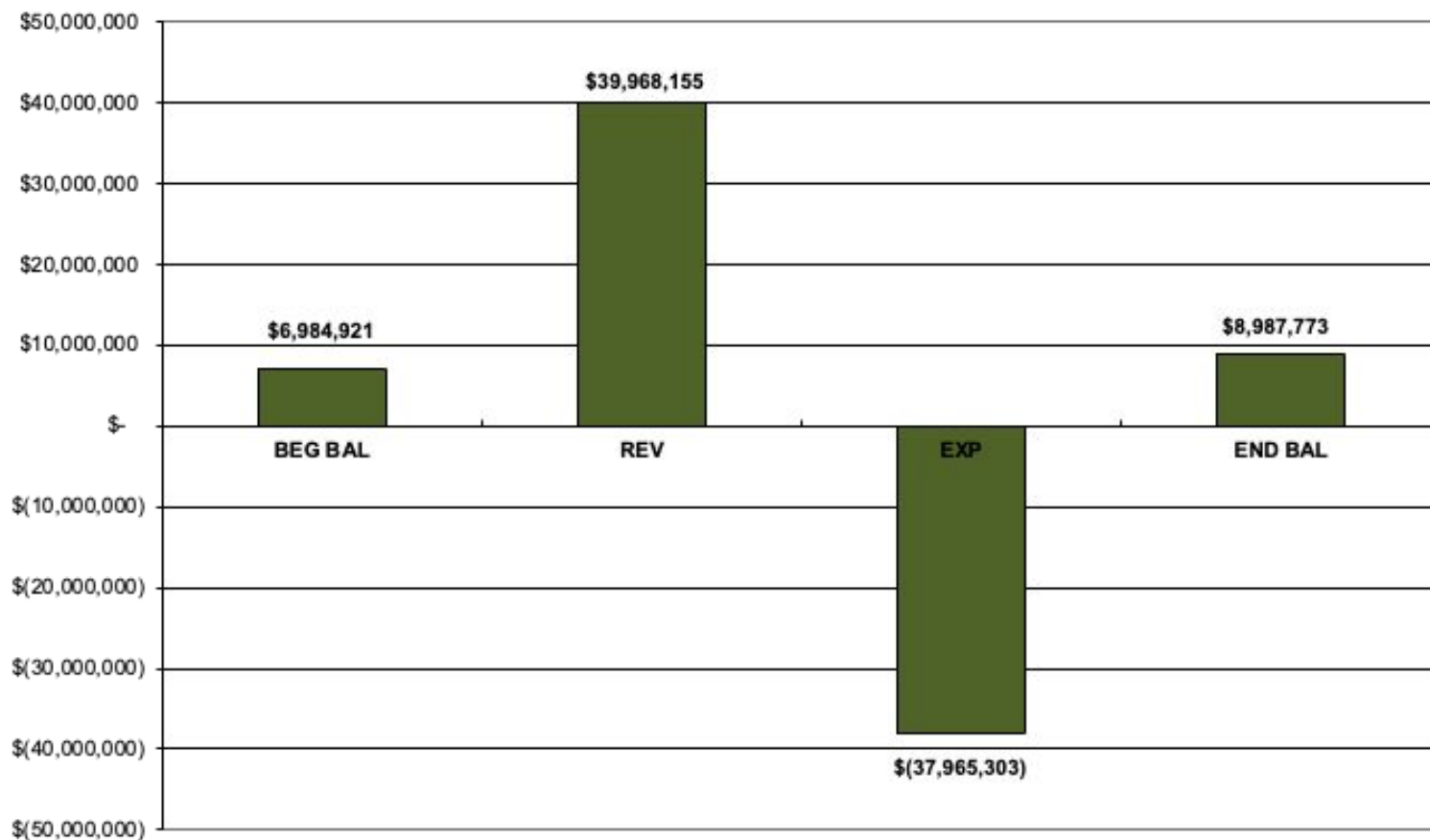
# LAKELAND JOINT SCHOOL DISTRICT

## General Fund Expenditure Analysis



# LAKELAND JOINT SCHOOL DISTRICT

## 2022 General Fund Operations Recap

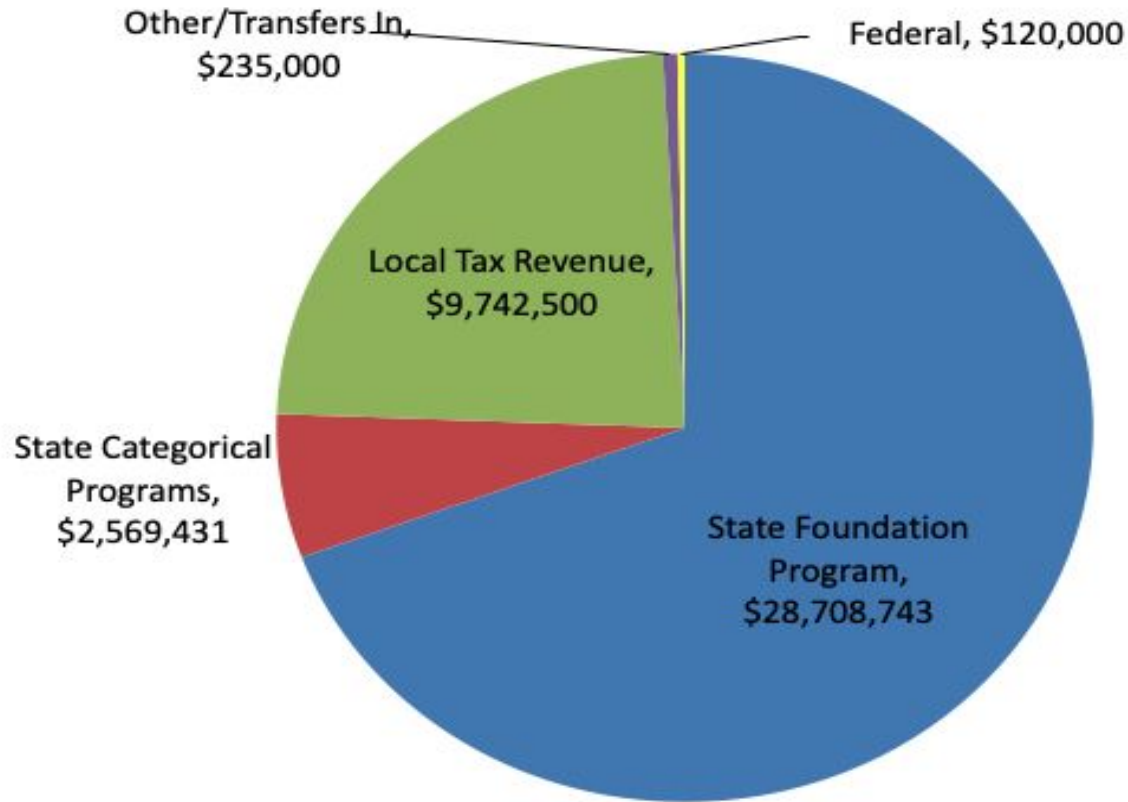


# 2022-23 Budget

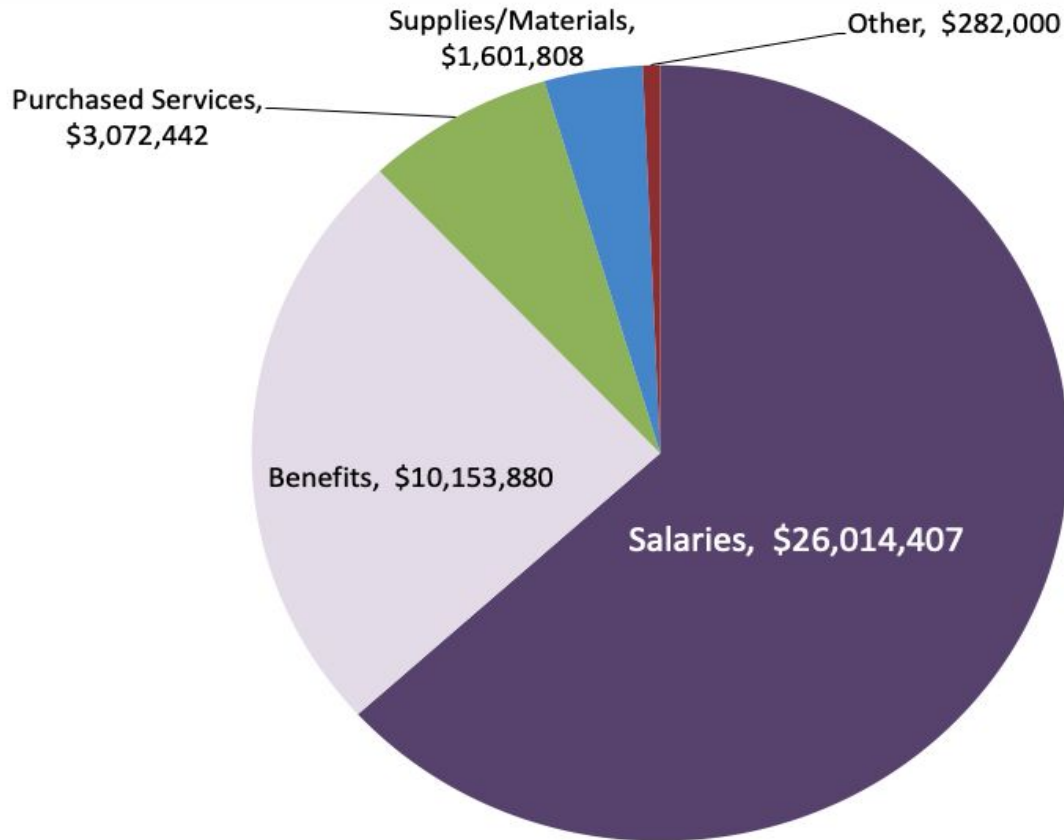


Fund 100 - General Fund		
<b>Revenues</b>		
Beginning Fund Balance	\$ 9,484,500	23.06%
Local Tax Revenue	\$	9,742,500
Other Local	\$	235,000
State Revenue	\$	31,278,174
Federal Revenue	\$	120,000
Other Sources/Transfers In	\$	-
Total Revenue	\$	41,375,674
Total Available Funds	\$ 50,860,174	
<b>Expenditures</b>		
Salaries	\$	26,014,407
Benefits	\$	10,153,880
Purchased Services	\$	3,072,442
Supplies/Materials	\$	1,601,808
Capital Outlay	\$	-
Insurance & Judgements	\$	192,000
Other/Transfers Out	\$	90,000
Total Expenditures	\$	41,124,537
Transfer - Fund Balance Policy	\$	2,880,200
Fund Balance Increase/Decrease	\$	(2,629,063)
Total Ending Fund Balance	\$ 6,855,437	16.67%

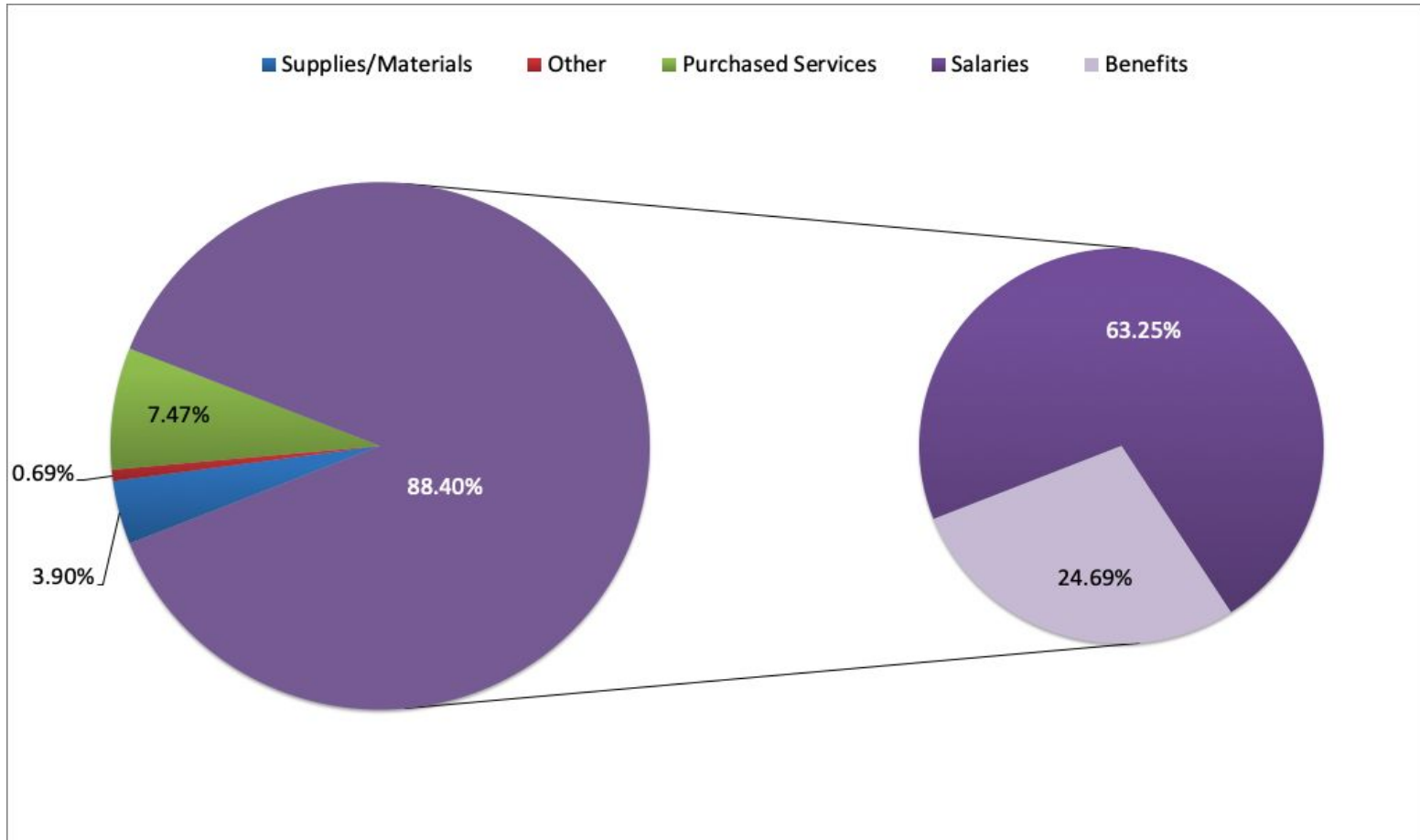
# General Fund - Revenues by Source



# General Fund - Expenditures by Object



# General Fund - Expenditures by Object



# Special Revenue Funds



Fund	Description
------	-------------

220	Federal Forest Funds
231	Local Facilities
232	BASE
238	Student Activity Funds
242	Literacy
243	State CTE
244	State Gifted and Talented
245	State Technology
246	Safe Drug Free Schools
247	Leadership
248	Misc State Grants
251	Title I - Federal

Fund	Description
------	-------------

254	ESSER II - Federal
257	IDEA - Federal
258	IDEA PreSchool - Federal
260	Medicaid
261	Title IVB - Student Support - Federal
263	Carl Perkins - Federal
271	Title IIA - Instructional Support - Federal
277	COVID Relief Fund - Federal
290	Food Service
310	Debt Service
420	Plant Facility Fund
424	Bus Depreciation Fund



**Lakeland Joint School District 272**  
**Monthly Budget Status Report for the Month of November 2022**

Combined Statement of Revenues & Expenditures with changes in Fund Balance - All Funds

	General Fund			All Other Funds			Total Funds		
	2022-23 Budget	FYTD Activity (Actuals)	Monthly Activity	2022-23 Budget	FYTD Activity (Actuals)	Monthly Activity	2022-23 Budget	FYTD Activity (Actuals)	Monthly Activity
<b>Revenues</b>									
<i>Beginning Balance</i>	<i>9,484,500</i>	<i>8,987,773</i>		<i>6,295,994</i>	<i>7,010,708</i>		<i>15,780,494</i>	<i>15,998,481</i>	
Local Revenue	9,977,500	314,352	52,979	1,815,251	352,451	64,571	11,792,751	666,803	117,550
County Revenue	-	-	-	-	-	-	-	-	-
State Revenue	31,278,174	21,560,832	6,088,387	1,398,064	666,762	20,830	32,676,238	22,227,594	6,109,217
Federal Revenue	120,000	-	-	6,055,983	1,546,632	347,194	6,175,983	1,546,632	347,194
Transfers In	-	-	-	3,159,808	2,880,200	2,880,200	3,159,808	2,880,200	2,880,200
<b>Total</b>	<b>41,375,674</b>	<b>21,875,184</b>	<b>6,141,366</b>	<b>12,429,106</b>	<b>5,446,045</b>	<b>3,312,795</b>	<b>53,804,780</b>	<b>27,321,229</b>	<b>9,454,161</b>

	General Fund			All Other Funds			Total Funds		
	2022-23 Budget	FYTD Activity (Actuals)	Monthly Activity	2022-23 Budget	FYTD Activity (Actuals)	Monthly Activity	2022-23 Budget	FYTD Activity (Actuals)	Monthly Activity
<b>Expenditures</b>									
Salaries	26,014,407	8,092,463	2,470,954	3,214,040	1,703,902	1,347,018	29,228,447	9,796,365	3,817,972
Benefits	10,153,880	3,101,819	869,898	1,187,114	405,039	278,287	11,340,994	3,506,858	1,148,185
Purchased Services	3,072,442	1,326,133	326,029	1,145,976	476,530	99,027	4,218,418	1,802,663	425,056
Supplies & Materials	1,601,808	814,293	157,995	2,951,648	1,857,858	344,451	4,553,456	2,672,151	502,446
Capital Outlay	-	-	-	2,290,550	982,597	293,442	2,290,550	982,597	293,442
Debt Retirement	-	-	-	1,468,350	1,432,925	-	1,468,350	1,432,925	-
Insurance	192,000	191,401	-	10,737	2,258	982	202,737	193,659	982
Transfers Out	2,970,200	2,930,200	2,880,200	189,608	-	-	3,159,808	2,930,200	2,880,200
Contingency Reserve	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>44,004,737</b>	<b>16,456,309</b>	<b>6,705,076</b>	<b>12,458,023</b>	<b>6,861,109</b>	<b>2,363,207</b>	<b>56,462,760</b>	<b>23,317,418</b>	<b>9,068,283</b>
Excess of Revenues Over (Under) Expenditures	(2,629,063)	5,418,875	(563,710)	(28,917)	(1,415,064)	949,588	(2,657,980)	4,003,811	385,878
<i>Ending Balance</i>	<i>6,855,437</i>	<i>14,406,648</i>		<i>6,267,077</i>	<i>5,595,644</i>		<i>13,122,514</i>	<i>20,002,292</i>	

# Questions, Comments, Future Topics?

---

