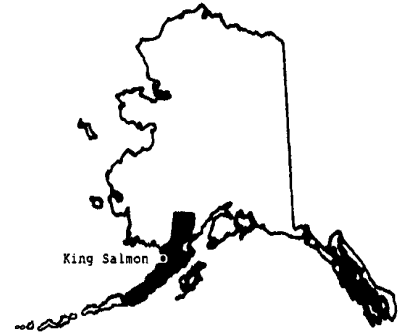


THE
LAKE AND PENINSULA
SCHOOL DISTRICT
101 Jensen Drive
P.O. Box 498
King Salmon, Alaska 99613
Phone (907) 246-4280 / Fax (907)
246-4473



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

Second Reading – April 14, 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:

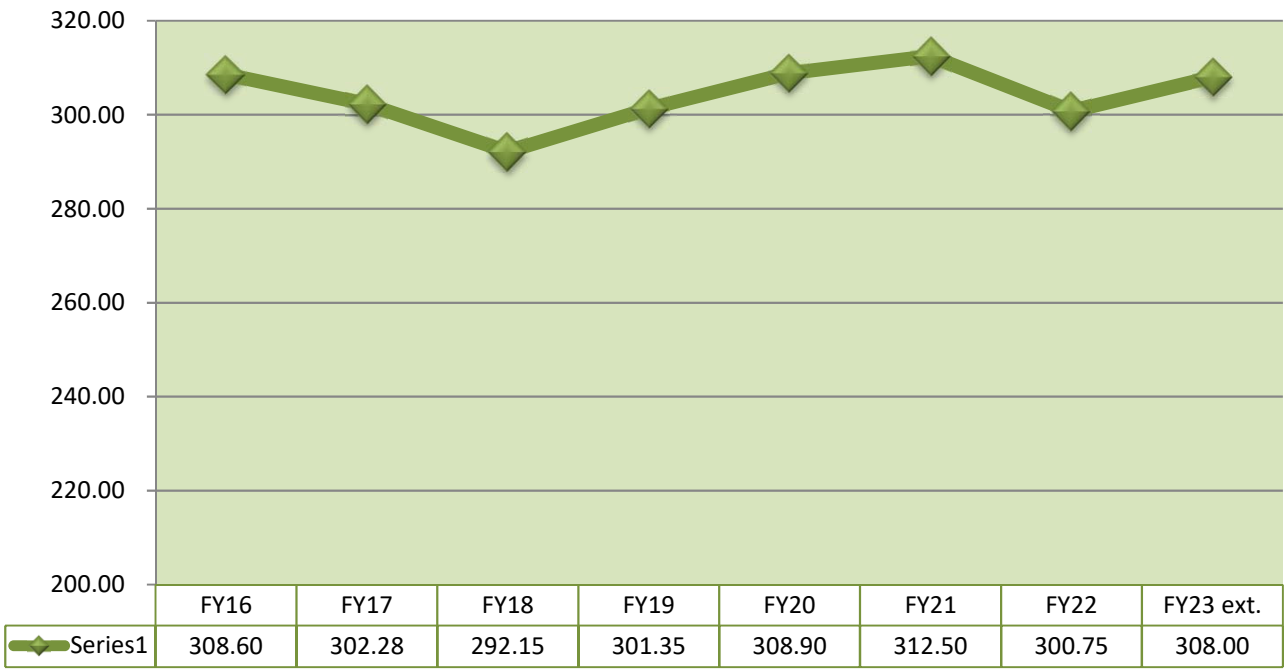
Borough Appropriation	1,372,707
Local Revenue	814,655
State Foundation	9,052,042
TRS On Behalf of	466,979
PERS On Behalf of	66,132
Federal Sources	3,506,962
Fund Balance	281,716
Total	<u>\$15,561,193</u>

The School District has prepared a projected expenditure budget for \$15,561,193 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	\$ 466,979	\$ 466,979	\$ (304,783)
PERS On-Behalf	\$ 157,397	\$ 157,397	\$ 66,132	\$ 66,132	\$ (91,265)
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	\$ 15,279,477	\$ 16,376,111	\$ (122,718)
Budgeted Fund Balance	\$ 738,060	\$ 297,067	\$ 281,716	\$ -	
Total	\$ 16,174,384	\$ 15,699,262	\$ 15,561,193	\$ 16,376,111	
Budgeted Expenditures	\$ 16,174,384	\$ 15,699,262	\$ 15,561,193	\$ 15,561,193	
	\$ -	\$ -	\$ -	\$ 814,918	

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

100 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: 4/1/2022

To Date: 4/30/2022

Definition: FY22 & FY 23 Compare

Account	Description	FY22 Budget	FY22 YTD	FY23 Projected Budget	Increase Decrease FY23 to FY22
100.000.000.000.310	Certificated Salaries	\$4,027,387	\$2,439,857	\$3,830,397	(\$196,989)
100.000.000.000.320	Non Certificated Salary	\$2,019,552	\$1,361,693	\$1,741,046	(\$278,506)
100.000.000.000.350	On-Behalf Retirement	\$929,157	\$634,775	\$533,112	(\$396,045)
100.000.000.000.360	Fringe Benefits	\$3,618,598	\$2,092,633	\$3,031,495	(\$587,103)
100.000.000.000.380	Housing Allowance/Subsidy	\$351,070	\$0	\$377,400	\$26,330
100.000.000.000.390	Transportation Allowance	\$35,910	\$26,646	\$49,600	\$13,690
100.000.000.000.410	Professional/Technical Service	\$223,350	\$231,200	\$472,190	\$248,840
100.000.000.000.420	Staff Travel	\$674,000	\$468,807	\$865,800	\$191,800
100.000.000.000.430	Utilites	\$3,093,741	\$1,733,902	\$3,510,692	\$416,951
100.000.000.000.440	Other Purchased Services	\$362,863	\$747,084	\$452,019	\$89,156
100.000.000.000.450	Supplies, Materials + Media	\$459,886	\$410,399	\$388,242	(\$71,644)
100.000.000.000.480	Tuition and Stipends	\$20,400	\$0	\$0	(\$20,400)
100.000.000.000.490	Other Expense & Indirect	\$28,470	\$21,598	(\$90,800)	(\$119,270)
100.000.000.000.550	Transfers (In/Out)	\$340,000	\$0	\$400,000	\$60,000
Grand Total:		\$16,184,384	\$10,168,592	\$15,561,193	(\$623,191)

End of Report

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: 4/1/2022

To Date: 4/30/2022

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	\$2,419,530	(\$5,733)
100.000.100.000.320	Non Certificated Salary	\$420,597	\$184,782	\$335,979	(\$84,619)
100.000.100.000.350	On-Behalf Retirement	\$454,429	\$303,678	\$265,451	(\$188,977)
100.000.100.000.360	Fringe Benefits	\$1,492,078	\$759,027	\$945,747	(\$546,330)
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	\$4,558,027	(\$759,179)
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	\$60,000	\$34,000
100.000.160.000.350	On-Behalf Retirement	\$21,073	\$17,712	\$25,033	\$3,960
100.000.160.000.360	Fringe Benefits	\$56,239	\$10,752	\$64,208	\$7,968

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: 4/1/2022

To Date: 4/30/2022

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	\$489,940	\$168,080
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	\$268,463	\$495
100.000.200.000.350	On-Behalf Retirement	\$104,807	\$51,096	\$36,668	(\$68,139)
100.000.200.000.360	Fringe Benefits	\$562,357	\$243,634	\$392,108	(\$170,249)
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	\$160,220	\$160,220
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	\$1,291,398	(\$157,131)
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: 4/1/2022

To Date: 4/30/2022

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 Service	\$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	\$48,659	(\$61,594)
100.000.350.000.350	On-Behalf Retirement	\$96,902	\$80,145	\$54,845	(\$42,057)
100.000.350.000.360	Fringe Benefits	\$170,382	\$105,517	\$179,189	\$8,808
100.000.350.000.390	Transportation Allowance	\$2,500	\$0	\$2,500	\$0
100.000.350.000.410	Professional/Technical Service	\$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: 4/1/2022

To Date: 4/30/2022

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	\$608,269	(\$115,541)
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	\$135,528	\$22,682
100.000.360.000.350	On-Behalf Retirement	\$17,402	\$12,777	\$6,386	(\$11,016)
100.000.360.000.360	Fringe Benefits	\$94,690	\$100,668	\$128,645	\$33,955
100.000.360.000.390	Transportation Allowance	\$1,940	\$1,890	\$0	(\$1,940)
100.000.360.000.410	Professional/Technical Servic	\$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	\$2,779,048	\$221,670
100.000.400.000.310	Certificated Salaries	\$478,313	\$296,417	\$474,209	(\$4,104)
100.000.400.000.320	Non Certificated Salary	\$0	\$8,100	\$0	\$0
100.000.400.000.350	On-Behalf Retirement	\$89,558	\$57,817	\$57,178	(\$32,380)
100.000.400.000.360	Fringe Benefits	\$181,271	\$126,603	\$192,880	\$11,609
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

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: 4/1/2022

To Date: 4/30/2022

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	\$780,168	(\$38,825)
100.000.450.000.320	Non Certificated Salary	\$40,949	\$31,117	\$48,659	\$7,710
100.000.450.000.350	On-Behalf Retirement	\$3,321	\$2,200	\$647	(\$2,674)
100.000.450.000.360	Fringe Benefits	\$40,430	\$35,543	\$59,743	\$19,313
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	\$111,189	\$24,349
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 Servico	\$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 Round to whole dollars Account on new page
 Exclude inactive accounts with zero balance

From Date: 4/1/2022

To Date: 4/30/2022

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	\$246,702	(\$106,023)
100.000.550.000.350	On-Behalf Retirement	\$28,606	\$20,010	\$6,883	(\$21,723)
100.000.550.000.360	Fringe Benefits	\$227,351	\$165,384	\$193,630	(\$33,721)
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	\$434,030	(\$281,809)
100.000.600.000.310	Certificated Salaries	\$0	\$4,296	\$0	\$0
100.000.600.000.320	Non Certificated Salary	\$666,949	\$541,220	\$579,076	(\$87,874)
100.000.600.000.350	On-Behalf Retirement	\$43,638	\$30,883	\$13,872	(\$29,766)
100.000.600.000.360	Fringe Benefits	\$391,930	\$271,592	\$518,054	\$126,124
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	\$2,793,377	\$195,994

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: 4/1/2022

To Date: 4/30/2022

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	\$15,424	(\$9,391)
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	\$405,299	\$1,439
100.000.760.000.350	On-Behalf Retirement	\$0	\$1,120	\$617	\$617
100.000.760.000.440	Other Purchased Services	\$0	\$5,000	\$0	\$0
Function: Pupil Transportation To/From School - 760		\$0	\$6,120	\$617	\$617
100.000.790.000.350	On-Behalf Retirement	\$0	\$10,165	\$5,917	\$5,917
Function: Food Services - 790		\$0	\$10,165	\$5,917	\$5,917
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	\$15,561,193	(\$623,191)

End of Report

Lake and Peninsula Borough School District

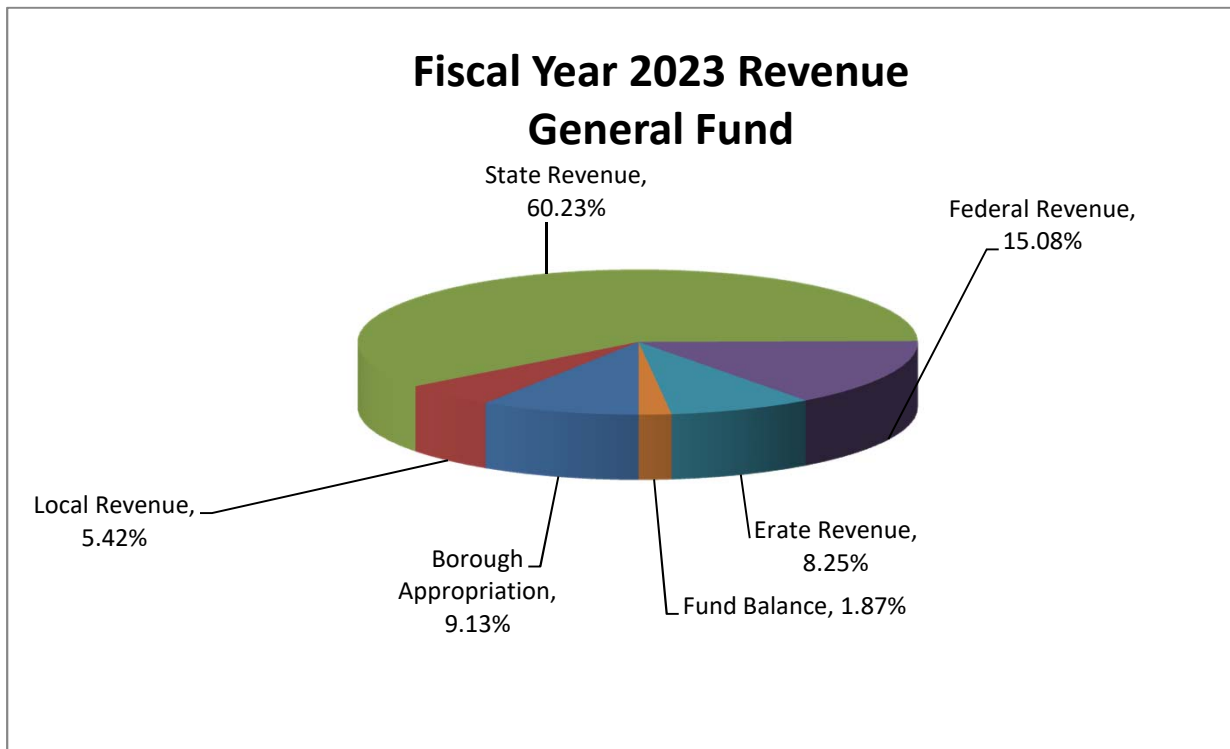
General Fund FY23 Proposed Budget

Without PERS & TRS On-Behalf

Revenue

Borough Appropriation	\$ 1,372,707	9.13%
Local Revenue	814,655	5.42%
State Revenue	9,052,042	60.23%
Federal Revenue	2,266,587	15.08%
Erate Revenue	1,240,375	8.25%
Fund Balance	281,716	1.87%
Total Revenue Budget	<u>\$ 15,028,082</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	3,830,397	25.49%
Non-Certified Salaries	1,741,047	11.59%
Employee Benefits (Includes Worker's Comp)	3,458,495	23.01%
Professional/Technical Services	472,190	3.14%
Travel	865,800	5.76%
Utilities	2,535,303	16.87%
Energy	975,389	6.49%
Purchased Svc & Insurance	452,019	3.01%
Supplies & Materials	388,242	2.58%
Other Expenses	(90,800)	-0.60%
Transfer to Other Funds	400,000	2.67%
	<u>\$ 15,028,082</u>	<u>100.01%</u>

