

LAKE AND PENINSULA SCHOOL DISTRICT
Summary of Revenue, Expenditures and Fund Balance
5/15/2023 With out Impact Aid forgiveness

DESCRIPTION	(a) Audited FY22	(b) FY23 Budgeted	(c) FY23 Revised	(b) Increase(Decrease) Budget to revised
Borough Appropriation	\$ 1,360,065	\$ 1,372,707	\$ 2,376,065	\$ 1,003,358
Interest	\$ 254	\$ 5,000	\$ -	\$ (5,000)
Other Local	\$ 614,325	\$ 444,355	\$ 384,583	\$ (59,772)
Other Local - CTE	\$ 562,181	\$ 365,300	\$ 395,300	\$ 30,000
Foundation	\$ 8,806,695	\$ 9,052,042	\$ 8,480,745	\$ (571,297)
State Supplemental			\$ 334,168	\$ 334,168
TRS On-Behalf	\$ 888,315	\$ 466,979	\$ 570,577	\$ 103,598
PERS On-Behalf	\$ 150,128	\$ 66,132	\$ 66,133	\$ 1
Other State	\$ 2,670	\$ -	\$ 2,567	\$ 2,567
Federal ERATE	\$ 2,236,987	\$ 2,266,587	\$ 2,293,887	\$ 27,300
Federal Impact Aid	\$ 1,240,279	\$ 1,240,375	\$ 477,803	\$ (762,572)
Total	\$ 15,861,899	\$ 15,279,477	\$ 15,381,828	\$ 102,351
Expenditures and Transfers	\$ 16,906,715	\$ 15,923,058	\$ 16,238,222	\$ 315,164
Total	\$ (1,044,816)	\$ (643,581)	\$ (856,394)	
Beginning Fund Balance	\$ 2,545,952	\$ 1,501,136	\$ 1,501,136	
	\$ 1,501,136	\$ 857,555	\$ 644,742	
Reserved Fund Balance	\$ 697,055	\$ 700,000	\$ 644,742	
Unreserved Fund Balance	\$ 804,081	\$ 157,555	\$ -	

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: 5/1/2023

To Date: 5/31/2023

Definition: FY23 Budget initial to revised

Account	Description	FY23 Budget Adopted	FY23 Actual	FY23 Revised Budget	Increase Decrease FY23 Adopted to Revised
100.000.000.000.440	Other Purchased Services	\$0.00	\$37.60	\$0.00	\$0.00
Function: Undesignated - 000		\$0.00	\$37.60	\$0.00	\$0.00
100.000.100.000.310	Certificated Salaries	\$2,419,529.56	\$2,293,887.12	\$2,544,586.62	\$125,057.06
100.000.100.000.320	Non Certificated Salary	\$335,978.50	\$243,281.77	\$253,662.00	(\$82,316.50)
100.000.100.000.350	On-Behalf Retirement	\$265,451.48	\$287,251.34	\$318,721.97	\$53,270.49
100.000.100.000.360	Fringe Benefits	\$945,747.16	\$1,167,516.42	\$1,225,770.79	\$280,023.63
100.000.100.000.380	Housing Allowance/Subsidy	\$330,200.00	\$0.00	\$363,200.00	\$33,000.00
100.000.100.000.390	Transportation Allowance	\$29,000.00	\$40,396.91	\$46,000.00	\$17,000.00
100.000.100.000.420	Staff Travel	\$40,000.00	\$13,660.28	\$22,290.00	(\$17,710.00)
100.000.100.000.430	Utilites	\$380.00	\$269.74	\$300.00	(\$80.00)
100.000.100.000.450	Supplies, Materials + Media	\$159,740.00	\$92,523.18	\$147,800.00	(\$11,940.00)
100.000.100.000.490	Other Expense & Indirect	\$32,000.00	\$9,947.52	\$15,000.00	(\$17,000.00)
Function: Instruction - 100		\$4,558,026.70	\$4,148,734.28	\$4,937,331.38	\$379,304.68
100.000.140.000.310	Certificated Salaries	\$4,848.62	\$6,865.50	\$7,673.50	\$2,824.88
100.000.140.000.350	On-Behalf Retirement	\$584.74	\$827.99	\$827.99	\$243.25
100.000.140.000.360	Fringe Benefits	\$2,186.73	\$2,473.17	\$2,800.00	\$613.27
100.000.140.000.430	Utilites	\$150.00	\$0.00	\$0.00	(\$150.00)
100.000.140.000.450	Supplies, Materials + Media	\$2,500.00	\$147.46	\$2,500.00	\$0.00
Function: Home School/Correspondence - 140		\$10,270.09	\$10,314.12	\$13,801.49	\$3,531.40
100.000.160.000.310	Certificated Salaries	\$0.00	\$31,295.57	\$31,295.57	\$31,295.57
100.000.160.000.320	Non Certificated Salary	\$60,000.00	\$118,052.86	\$137,000.00	\$77,000.00

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
 Definition: FY23 Budget initial to revised

From Date: 5/1/2023

To Date: 5/31/2023

Account	Description	FY23 Budget Adopted	FY23 Actual	FY23 Revised Budget	Increase Decrease FY23 Adopted to Revised
100.000.160.000.350	On-Behalf Retirement	\$25,032.67	\$31,407.27	\$32,556.10	\$7,523.43
100.000.160.000.360	Fringe Benefits	\$64,207.50	\$66,674.78	\$82,650.00	\$18,442.50
100.000.160.000.410	Professional/Technical Service	\$46,000.00	\$64,278.78	\$65,300.00	\$19,300.00
100.000.160.000.420	Staff Travel	\$160,000.00	\$238,564.38	\$240,000.00	\$80,000.00
100.000.160.000.430	Utilites	\$2,500.00	\$2,020.98	\$2,500.00	\$0.00
100.000.160.000.440	Other Purchased Services	\$0.00	\$39,950.69	\$42,170.00	\$42,170.00
100.000.160.000.450	Supplies, Materials + Media	\$130,000.00	\$161,949.39	\$170,000.00	\$40,000.00
100.000.160.000.490	Other Expense & Indirect	\$2,200.00	\$0.00	\$0.00	(\$2,200.00)
Function: Vocational Education - 160		\$489,940.17	\$754,194.70	\$803,471.67	\$313,531.50
100.000.200.000.310	Certificated Salaries	\$349,418.30	\$284,671.15	\$315,084.43	(\$34,333.87)
100.000.200.000.320	Non Certificated Salary	\$268,463.49	\$158,129.28	\$165,495.32	(\$102,968.17)
100.000.200.000.350	On-Behalf Retirement	\$36,668.05	\$38,678.25	\$42,352.52	\$5,684.47
100.000.200.000.360	Fringe Benefits	\$392,108.04	\$344,259.35	\$391,650.00	(\$458.04)
100.000.200.000.380	Housing Allowance/Subsidy	\$37,800.00	\$0.00	\$32,200.00	(\$5,600.00)
100.000.200.000.390	Transportation Allowance	\$16,000.00	\$450.00	\$8,000.00	(\$8,000.00)
100.000.200.000.410	Professional/Technical Service	\$160,220.00	\$18,642.50	\$20,000.00	(\$140,220.00)
100.000.200.000.420	Staff Travel	\$25,000.00	\$8,344.29	\$10,750.00	(\$14,250.00)
100.000.200.000.430	Utilites	\$20.00	\$0.00	\$0.00	(\$20.00)
100.000.200.000.450	Supplies, Materials + Media	\$3,500.00	\$2,445.65	\$2,500.00	(\$1,000.00)
100.000.200.000.490	Other Expense & Indirect	\$2,200.00	\$0.00	\$0.00	(\$2,200.00)
Function: Special Education - 200		\$1,291,397.88	\$855,620.47	\$988,032.27	(\$303,365.61)
100.000.220.000.310	Certificated Salaries	\$40,962.29	\$60,948.14	\$71,137.00	\$30,174.71

Lake and Peninsula School District

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From Date: 5/1/2023

To Date: 5/31/2023

Definition: FY23 Budget initial to revised

Account	Description	FY23 Budget Adopted	FY23 Actual	FY23 Revised Budget	Increase Decrease FY23 Adopted to Revised
100.000.220.000.350	On-Behalf Retirement	\$5,855.87	\$8,113.54	\$9,495.05	\$3,639.18
100.000.220.000.360	Fringe Benefits	\$5,971.15	\$22,250.18	\$28,100.00	\$22,128.85
100.000.220.000.410	Professional/Technical Service	\$153,000.00	\$106,973.17	\$120,000.00	(\$33,000.00)
100.000.220.000.420	Staff Travel	\$20,000.00	\$21,336.70	\$22,800.00	\$2,800.00
100.000.220.000.430	Utilites	\$0.00	\$224.53	\$300.00	\$300.00
100.000.220.000.440	Other Purchased Services	\$0.00	\$180.00	\$180.00	\$180.00
100.000.220.000.450	Supplies, Materials + Media	\$0.00	\$1,544.40	\$1,500.00	\$1,500.00
Function: SPED Education Support Serv - Students - 220		\$225,789.31	\$221,570.66	\$253,512.05	\$27,722.74
100.000.300.000.310	Certificated Salaries	\$38,369.00	\$27,940.02	\$32,239.00	(\$6,130.00)
100.000.300.000.350	On-Behalf Retirement	\$28,171.60	\$15,093.80	\$18,582.02	(\$9,589.58)
100.000.300.000.360	Fringe Benefits	\$13,721.81	\$17,540.69	\$43,000.00	\$29,278.19
100.000.300.000.390	Transportation Allowance	\$600.00	\$0.00	\$500.00	(\$100.00)
100.000.300.000.410	Professional/Technical Service	\$0.00	\$500.00	\$500.00	\$500.00
100.000.300.000.420	Staff Travel	\$5,000.00	\$4,397.50	\$5,670.00	\$670.00
100.000.300.000.450	Supplies, Materials + Media	\$0.00	\$140.49	\$200.00	\$200.00
100.000.300.000.490	Other Expense & Indirect	\$0.00	\$90.00	\$100.00	\$100.00
Function: Support Services Students - 300		\$85,862.41	\$65,702.50	\$100,791.02	\$14,928.61
100.000.350.000.310	Certificated Salaries	\$275,255.77	\$216,462.48	\$238,992.00	(\$36,263.77)
100.000.350.000.320	Non Certificated Salary	\$48,658.97	\$47,900.67	\$52,372.00	\$3,713.03
100.000.350.000.350	On-Behalf Retirement	\$54,844.76	\$52,828.09	\$59,114.05	\$4,269.29
100.000.350.000.360	Fringe Benefits	\$179,189.40	\$139,173.89	\$143,210.00	(\$35,979.40)
100.000.350.000.380	Housing Allowance/Subsidy	\$0.00	\$0.00	\$18,300.00	\$18,300.00

Lake and Peninsula School District

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Definition: FY23 Budget initial to revised

Account	Description	FY23 Budget Adopted	FY23 Actual	FY23 Revised Budget	Increase Decrease FY23 Adopted to Revised
100.000.350.000.390	Transportation Allowance	\$2,500.00	\$0.00	\$2,500.00	\$0.00
100.000.350.000.410	Professional/Technical Service	\$5,000.00	\$8,537.93	\$8,500.00	\$3,500.00
100.000.350.000.420	Staff Travel	\$40,000.00	\$88,230.88	\$88,500.00	\$48,500.00
100.000.350.000.430	Utilites	\$320.00	\$1,032.65	\$1,100.00	\$780.00
100.000.350.000.440	Other Purchased Services	\$0.00	\$5,540.00	\$5,500.00	\$5,500.00
100.000.350.000.450	Supplies, Materials + Media	\$2,500.00	\$16,998.30	\$17,000.00	\$14,500.00
100.000.350.000.490	Other Expense & Indirect	\$0.00	\$3,058.49	\$3,000.00	\$3,000.00
Function: Support Services Instruction - 350		\$608,268.90	\$579,763.38	\$638,088.05	\$29,819.15
100.000.360.000.310	Certificated Salaries	\$21,595.60	\$28,181.95	\$28,181.95	\$6,586.35
100.000.360.000.320	Non Certificated Salary	\$135,528.00	\$139,185.07	\$139,200.00	\$3,672.00
100.000.360.000.350	On-Behalf Retirement	\$6,385.66	\$11,759.10	\$11,758.90	\$5,373.24
100.000.360.000.360	Fringe Benefits	\$128,645.32	\$143,164.31	\$144,000.00	\$15,354.68
100.000.360.000.410	Professional/Technical Service	\$1,000.00	\$2,002.75	\$2,000.00	\$1,000.00
100.000.360.000.420	Staff Travel	\$25,000.00	\$24,132.82	\$25,000.00	\$0.00
100.000.360.000.430	Utilites	\$2,410,493.00	\$2,036,834.34	\$2,242,749.00	(\$167,744.00)
100.000.360.000.440	Other Purchased Services	\$7,000.00	\$16,794.97	\$16,800.00	\$9,800.00
100.000.360.000.450	Supplies, Materials + Media	\$25,000.00	\$23,437.12	\$35,000.00	\$10,000.00
100.000.360.000.490	Other Expense & Indirect	\$18,400.00	\$11,715.00	\$15,000.00	(\$3,400.00)
Function: Instructional Related Technology - 360		\$2,779,047.58	\$2,437,207.43	\$2,659,689.85	(\$119,357.73)
100.000.400.000.310	Certificated Salaries	\$474,209.18	\$442,613.19	\$504,030.54	\$29,821.36
100.000.400.000.350	On-Behalf Retirement	\$57,178.34	\$52,173.18	\$59,049.05	\$1,870.71
100.000.400.000.360	Fringe Benefits	\$192,880.05	\$176,072.53	\$185,550.00	(\$7,330.05)

Lake and Peninsula School District

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To Date: 5/31/2023

Definition: FY23 Budget initial to revised

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100.000.400.000.380	Housing Allowance/Subsidy	\$9,400.00	\$0.00	\$20,600.00	\$11,200.00
100.000.400.000.390	Transportation Allowance	\$1,500.00	\$778.60	\$1,500.00	\$0.00
100.000.400.000.410	Professional/Technical Service	\$0.00	\$1,464.00	\$1,500.00	\$1,500.00
100.000.400.000.420	Staff Travel	\$45,000.00	\$50,960.19	\$53,000.00	\$8,000.00
100.000.400.000.450	Supplies, Materials + Media	\$0.00	\$114.88	\$150.00	\$150.00
100.000.400.000.490	Other Expense & Indirect	\$0.00	\$1,920.00	\$1,900.00	\$1,900.00
Function: School Administration - 400		\$780,167.57	\$726,096.57	\$827,279.59	\$47,112.02
100.000.450.000.320	Non Certificated Salary	\$48,658.97	\$46,277.64	\$52,185.00	\$3,526.03
100.000.450.000.350	On-Behalf Retirement	\$646.72	\$1,118.51	\$1,118.48	\$471.76
100.000.450.000.360	Fringe Benefits	\$59,743.09	\$46,907.87	\$49,900.00	(\$9,843.09)
100.000.450.000.430	Utilites	\$2,140.00	\$1,655.87	\$2,130.00	(\$10.00)
100.000.450.000.450	Supplies, Materials + Media	\$0.00	\$239.98	\$250.00	\$250.00
Function: School Admin Support Serv - 450		\$111,188.78	\$96,199.87	\$105,583.48	(\$5,605.30)
100.000.510.000.310	Certificated Salaries	\$154,518.17	\$152,937.20	\$159,138.60	\$4,620.43
100.000.510.000.320	Non Certificated Salary	\$16,800.00	\$20,700.00	\$23,000.00	\$6,200.00
100.000.510.000.350	On-Behalf Retirement	\$18,768.81	\$18,548.92	\$19,192.20	\$423.39
100.000.510.000.360	Fringe Benefits	\$319,987.38	\$257,838.52	\$259,000.00	(\$60,987.38)
100.000.510.000.410	Professional/Technical Service	\$15,000.00	\$34,990.65	\$38,000.00	\$23,000.00
100.000.510.000.420	Staff Travel	\$54,000.00	\$71,947.72	\$83,000.00	\$29,000.00
100.000.510.000.430	Utilites	\$2,920.00	\$1,655.58	\$2,050.00	(\$870.00)
100.000.510.000.450	Supplies, Materials + Media	\$0.00	\$15,275.71	\$18,000.00	\$18,000.00
100.000.510.000.490	Other Expense & Indirect	\$0.00	\$735.00	\$800.00	\$800.00
Function: District Admin - 510		\$581,994.36	\$574,629.30	\$602,180.80	\$20,186.44

Lake and Peninsula School District

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 Exclude inactive accounts with zero balance

From Date: 5/1/2023

To Date: 5/31/2023

Definition: FY23 Budget initial to revised

Account	Description	FY23 Budget Adopted	FY23 Actual	FY23 Revised Budget	Increase Decrease FY23 Adopted to Revised
100.000.550.000.320	Non Certificated Salary	\$412,788.93	\$389,378.11	\$417,000.00	\$4,211.07
100.000.550.000.350	On-Behalf Retirement	\$6,882.99	\$10,500.44	\$11,270.00	\$4,387.01
100.000.550.000.360	Fringe Benefits	\$249,378.22	\$236,382.07	\$253,000.00	\$3,621.78
100.000.550.000.410	Professional/Technical Service	\$30,000.00	\$44,641.68	\$45,000.00	\$15,000.00
100.000.550.000.420	Staff Travel	\$5,000.00	\$4,590.07	\$5,000.00	\$0.00
100.000.550.000.430	Utilites	\$530.00	\$330.00	\$0.00	(\$530.00)
100.000.550.000.440	Other Purchased Services	\$103,885.00	\$74,440.87	\$73,961.00	(\$29,924.00)
100.000.550.000.450	Supplies, Materials + Media	\$0.00	\$5,037.48	\$5,200.00	\$5,200.00
100.000.550.000.490	Other Expense & Indirect	(\$152,600.00)	(\$50,255.12)	(\$104,000.00)	\$48,600.00
Function: Dist Admin Support Services - 550		\$655,865.14	\$715,045.60	\$706,431.00	\$50,565.86
100.000.600.000.310	Certificated Salaries	\$0.00	\$4,382.00	\$4,382.00	\$4,382.00
100.000.600.000.320	Non Certificated Salary	\$579,075.61	\$740,973.07	\$771,194.87	\$192,119.26
100.000.600.000.350	On-Behalf Retirement	\$13,872.18	\$17,512.83	\$18,849.85	\$4,977.67
100.000.600.000.360	Fringe Benefits	\$518,053.72	\$434,078.19	\$448,570.00	(\$69,483.72)
100.000.600.000.390	Transportation Allowance	\$0.00	\$5,494.19	\$5,500.00	\$5,500.00
100.000.600.000.410	Professional/Technical Service	\$60,000.00	\$10,756.52	\$12,000.00	(\$48,000.00)
100.000.600.000.420	Staff Travel	\$120,000.00	\$88,299.12	\$124,000.00	\$4,000.00
100.000.600.000.430	Utilites	\$1,091,239.00	\$822,217.13	\$1,026,569.00	(\$64,670.00)
100.000.600.000.440	Other Purchased Services	\$339,134.00	\$312,315.59	\$312,216.00	(\$26,918.00)
100.000.600.000.450	Supplies, Materials + Media	\$195,032.00	\$219,945.78	\$236,061.00	\$41,029.00
100.000.600.000.490	Other Expense & Indirect	\$7,000.00	\$250.00	\$500.00	(\$6,500.00)
Function: Operations and Maintenance - 600		\$2,923,406.51	\$2,656,224.42	\$2,959,842.72	\$36,436.21

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From Date: 5/1/2023

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Definition: FY23 Budget initial to revised

Account	Description	FY23 Budget Adopted	FY23 Actual	FY23 Revised Budget	Increase Decrease FY23 Adopted to Revised
100.000.700.000.310	Certificated Salaries	\$51,691.00	\$59,971.90	\$64,279.47	\$12,588.47
100.000.700.000.320	Non Certificated Salary	\$1,180.00	\$40,044.00	\$40,088.00	\$38,908.00
100.000.700.000.350	On-Behalf Retirement	\$6,233.94	\$7,629.84	\$7,751.39	\$1,517.45
100.000.700.000.360	Fringe Benefits	\$15,423.86	\$32,297.22	\$33,268.00	\$17,844.14
100.000.700.000.410	Professional/Technical Service	\$1,970.00	\$3,480.00	\$3,500.00	\$1,530.00
100.000.700.000.420	Staff Travel	\$326,800.00	\$438,200.11	\$437,000.00	\$110,200.00
100.000.700.000.440	Other Purchased Services	\$2,000.00	\$800.00	\$800.00	(\$1,200.00)
100.000.700.000.450	Supplies, Materials + Media	\$0.00	\$4,339.68	\$4,500.00	\$4,500.00
100.000.700.000.490	Other Expense & Indirect	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
Function: Student Activities - 700		\$405,298.80	\$587,762.75	\$592,186.86	\$186,888.06
100.000.760.000.350	On-Behalf Retirement	\$617.23	\$0.00	\$0.00	(\$617.23)
Function: Pupil Transportation To/From School - 760		\$617.23	\$0.00	\$0.00	(\$617.23)
100.000.790.000.350	On-Behalf Retirement	\$5,916.63	\$0.00	\$0.00	(\$5,916.63)
Function: Food Services - 790		\$5,916.63	\$0.00	\$0.00	(\$5,916.63)
100.000.900.000.550	Transfers (In/Out)	\$400,000.00	\$0.00	\$50,000.00	(\$350,000.00)
Function: Transfers (In)/Out - 900		\$400,000.00	\$0.00	\$50,000.00	(\$350,000.00)
Grand Total:		\$15,913,058.06	\$14,429,103.65	\$16,238,222.23	\$325,164.17

End of Report