

**LOPEZ ISLAND SCHOOL DISTRICT**  
**Budget to Actual Comparison of Revenues and Expenditures**  
**For the Period Ended March 31, 2023**

	FY 2021-22	FY 2022-23					
	Actual thru Mar-22	Budget	Actual thru Mar-23	Open PO's	Budget Remaining	% of Budget with PO's	% of Budget w/o PO's
<b>GENERAL FUND</b>							
<u>Revenues</u>							
1000 Local Taxes	346,319	685,007	348,896		336,111		50.93%
2000 Local Nontax	56,197	190,704	99,479		91,225		52.16%
2000 Capacity		400,293			400,293		0.00%
3000 State, General Purpose	1,980,145	3,532,779	2,008,922		1,523,857		56.87%
4000 State, Special Purpose	348,915	746,864	391,530		355,334		52.42%
5000 Federal, General Purpose	0	0	0		0		0.00%
6000 Federal, Special Purpose	279,957	744,596	327,319		417,277		43.96%
7000 Revenues from Other School Districts	5,959	0	0		0		0.00%
8000 Revenues from Other Agencies	29,080	68,407	360		68,047		0.53%
9000 Other Financing Sources	93,383	302,000	248,340		53,660		82.23%
<b>Total Revenues</b>	<b>3,139,955</b>	<b>6,670,650</b>	<b>3,424,846</b>		<b>3,245,804</b>		<b>51.34%</b>
							5-year AVG 54.42%
<u>Expenditures</u>							
00 Regular Instruction	1,532,329	3,194,624	1,921,894	1,176,008	96,721	96.97%	60.16%
10 Federal Stimulus	239,882	309,870	99,035	64,440	146,396	0.00%	0.00%
20 Special Ed Instruction	457,437	735,817	495,761	327,295	(87,240)	111.86%	67.38%
30 Vocational Ed Instruction	66,638	75,385	40,772	23,594	11,020	85.38%	54.08%
50/60 Compensatory Instruction	104,026	302,250	191,432	118,400	(7,581)	102.51%	63.34%
70 Other Instructional Programs	18,448	36,600	31,878	547	4,176	88.59%	87.10%
70 Capacity		400,000			400,000	0.00%	0.00%
80 Community Services	0	0	0	0	0	0.00%	0.00%
90 Support Services	1,025,784	1,751,576	1,047,172	352,149	352,255	79.89%	59.78%
<b>Total Expenditures</b>	<b>3,444,544</b>	<b>6,806,122</b>	<b>3,827,943</b>	<b>2,062,433</b>	<b>915,746</b>	<b>86.55%</b>	<b>56.24%</b>
							5-year AVG 55.32%
<b>REVENUES OVER (UNDER)</b>							
<b>TOTAL EXPENDITURES</b>	<b>(304,589)</b>	<b>(135,472)</b>	<b>(403,098)</b>				
<b>Fund Balance at September 1, 2022</b>		<b>817,113</b>	<b>652,256</b>				
<b>Current Total Fund Balance</b>		<b>\$681,641</b>	<b>\$249,159</b>				
<b>Ending Fund Balance Accounts</b>							
GL 821 Reserved For Carryover			<b>\$39,690</b>				
GL 830 Reserved For Debt Service			<b>\$0</b>				
GL 875 Assigned Contingencies			<b>\$0</b>				
GL 888 Assigned to Other Purposes			<b>\$0</b>				
<b>GL 890 Unassigned Fund Balance</b>			<b>(\$354,806)</b>				
GL 891 Minimum Fund Balance Policy 6022			<b>\$564,275</b>				
<b>TOTAL Ending Fund Balance</b>			<b>\$249,159</b>				
						Percent of Budgeted Exp.	<b>3.66%</b>

**LOPEZ ISLAND SCHOOL DISTRICT**  
**Budget to Actual Comparison of Revenues and Expenditures**  
**For the Period Ended March 31, 2023**

	FY 2021-22	FY 2022-23					
	Actual thru Mar-22	Budget	Actual thru Mar-23	Open PO's	Budget Remaining	% of Budget with PO's	% of Budget w/o PO's
<b>CAPITAL PROJECTS FUND</b>							
<u>Revenues</u>							
1000 Local Taxes	174,272	414,000	213,059		200,941		51.46%
2000 Local Nontax	1,464	500,275	2,183		498,092		0.44%
4000 State, Special Purpose	0	0	0		0		0.00%
6000 Federal, Special Purpose	0	0	0		0		0.00%
9000 Other Financing Sources	0	0	0		0		0.00%
<b>Total Revenues</b>	<b>175,736</b>	<b>914,275</b>	<b>215,242</b>		<b>699,033</b>		<b>23.54%</b>
<u>Expenditures</u>							
10 Sites	0	377,000	15,023	0	361,977	3.98%	3.98%
20 Building	(7,502)	0	0	0	0	0.00%	0.00%
30 Equipment	27,499	0	1,348	0	(1,348)	0.00%	0.00%
40 Energy	0	0	0	0	0	0.00%	0.00%
50 Sales & Lease Equipment	0	0	0	0	0	0.00%	0.00%
60 Bond Issuance Expenditure	0	0	0	0	0	0.00%	0.00%
90 Debt	0	0	0	0	0	0.00%	0.00%
<b>Total Expenditures</b>	<b>19,997</b>	<b>377,000</b>	<b>16,371</b>	<b>0</b>	<b>360,629</b>	<b>4.34%</b>	<b>4.34%</b>
Operating Transfers:							
Out to General Fund	0	(423,000)	(248,340)				
<b>EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>	<b>155,739</b>	<b>114,275</b>	<b>(49,469)</b>				
<b>Fund Balance September 1, 2022</b>		<b>95,000</b>	<b>124,706</b>				
<b>Current Fund Balance</b>		<b>\$209,275</b>	<b>\$75,237</b>				
<b>Ending Fund Balance Accounts</b>							
GL 861 Restricted from Bond Proceeds			\$46,475				
GL 862 Committed from Levy Proceeds			\$0			Tech Levy	
GL 862 Committed from Levy Proceeds			\$8,219			Capital Levy	
GL 889 Assigned to Fund Purposes			\$20,543			Regular	
GL 890 Unassigned Fund Balance			\$0				
<b>TOTAL Ending Fund Balance</b>			<b>\$75,237</b>				

**LOPEZ ISLAND SCHOOL DISTRICT**  
**Budget to Actual Comparison of Revenues and Expenditures**  
**For the Period Ended March 31, 2023**

	FY 2021-22	FY 2022-23					
	Actual thru Mar-22	Budget	Actual thru Mar-23	Open PO's	Budget Remaining	% of Budget with PO's	% of Budget w/o PO's
<b>DEBT SERVICE FUND</b>							
<u>Revenues</u>							
1000 Local Taxes	481,748	883,550	457,605		425,945		51.79%
2000 Local Nontax	0	0	0		0		0.00%
3000 State, General Purpose	0	0	0		0		0.00%
4000 Federal, General Purpose	0	0	0		0		0.00%
5000 Federal, Special Purpose	0	0	0		0		0.00%
9000 Other Financing Sources	0	123,000	0		123,000		0.00%
<b>Total Revenues</b>	<b>481,748</b>	<b>1,006,550</b>	<b>457,605</b>		<b>548,945</b>		<b>45.46%</b>
<u>Expenditures</u>							
Matured Bond Expenditures	600,000	743,000	620,000	0	123,000	83.45%	83.45%
Interest on Bonds	140,800	246,325	129,616	0	116,709	52.62%	52.62%
Interfund Loan Interest		0	0	0	0	0.00%	0.00%
Bond Transfer Fees	600	2,000	600	0	1,400	30.00%	30.00%
Arbitrage Rebate				0	0	0.00%	0.00%
<b>Total Expenditures</b>	<b>741,400</b>	<b>991,325</b>	<b>750,216</b>	<b>0</b>	<b>241,109</b>	<b>75.68%</b>	<b>75.68%</b>
Other Financing Uses:	0	0	0				
<b>EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>	<b>(259,652)</b>	<b>15,225</b>	<b>(292,611)</b>				
<b>Fund Balance September 1, 2022</b>		<b>495,000</b>	<b>534,474</b>				
<b>Current Fund Balance</b>		<b>\$510,225</b>	<b>\$241,863</b>				

**LOPEZ ISLAND SCHOOL DISTRICT**  
**Budget to Actual Comparison of Revenues and Expenditures**  
**For the Period Ended March 31, 2023**

	FY 2021-22	FY 2022-23					
	Actual thru Mar-22	Budget	Actual thru Mar-23	Open PO's	Budget Remaining	% of Budget with PO's	% of Budget w/o PO's
<b>ASSOCIATED STUDENT BODY FUND</b>							
<u>Revenues</u>							
1000 General Student Body	4,756	26,000	3,619		22,381		13.92%
2000 Athletics	100	7,900	100		7,800		1.27%
3000 Classes	16	2,000	0		2,000		0.00%
4000 Clubs	1,780	59,200	200		59,000		0.34%
6000 Private Moneys	0				0		0.00%
<b>Total Revenues</b>	<b>6,652</b>	<b>95,100</b>	<b>3,919</b>		<b>91,181</b>		<b>4.12%</b>
<u>Expenditures</u>							
1000 General Student Body	631	33,000	314		32,686	0.95%	0.95%
2000 Athletics	149	20,000			20,000	0.00%	0.00%
3000 Classes	0	2,000			2,000	0.00%	0.00%
4000 Clubs	10,052	62,500	3,950		58,550	6.32%	6.32%
6000 Private Moneys	0				0	0.00%	0.00%
<b>Total Expenditures</b>	<b>10,832</b>	<b>117,500</b>	<b>4,264</b>	<b>0</b>	<b>113,236</b>	<b>3.63%</b>	<b>3.63%</b>
<b>EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>	<b>(4,181)</b>	<b>(22,400)</b>	<b>(344)</b>				
<b>Fund Balance September 1, 2022</b>		<b>60,000</b>	<b>57,001</b>				
<b>Current Fund Balance</b>		<b>\$37,600</b>	<b>\$56,657</b>				

**LOPEZ ISLAND SCHOOL DISTRICT**  
**Budget to Actual Comparison of Revenues and Expenditures**  
**For the Period Ended March 31, 2023**

	FY 2021-22 Actual thru Mar-22	FY 2022-23					
		Budget	Actual thru Mar-23	Open PO's	Budget Remaining	% of Budget with PO's	% of Budget w/o PO's
<b>TRANSPORTATION VEHICLE FUND</b>							
<u>Revenues</u>							
1000 Local Taxes	0	0	0		0		0.00%
2000 Local Nontax	127	500	4,406		(3,906)		881.12%
3000 State, General Purpose	0	0	0		0		0.00%
4000 State, Special Purpose	0	297,065	0		297,065		0.00%
5000 Federal, General Purpose	0	0	0		0		0.00%
8000 Revenues fr Other Agencies	0	0	0		0		0.00%
9000 Other Financing Sources	0	0	0		0		0.00%
<b>Total Revenues</b>	<b>127</b>	<b>297,565</b>	<b>4,406</b>		<b>293,159</b>		<b>1.48%</b>
<u>Expenditures</u>							
Type 30 Equipment	0	400,000	0	0	400,000	0.00%	0.00%
Type 60 Bond Levy Issuance	0	0	0	0	0	0.00%	0.00%
Type 90 Debt	0	0	2,515	0	(2,515)	0.00%	0.00%
<b>Total Expenditures</b>	<b>0</b>	<b>400,000</b>	<b>2,515</b>	<b>0</b>	<b>397,485</b>	<b>0.63%</b>	<b>0.63%</b>
Operating Transfers:							
In From General Fund	0	0	0				
<b>EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>	<b>127</b>	<b>(102,435)</b>	<b>1,891</b>				
<b>Fund Balance September 1, 2022</b>		<b>130,000</b>	<b>233,009</b>				
<b>Current Fund Balance</b>		<b>\$27,565</b>	<b>\$234,900</b>				