

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

	FY 2021-22	FY 2022-23					% of Budget with PO's	% of Budget w/o PO's
	Actual thru Jul-22	Budget	Actual thru Jul-23	Open PO's	Budget Remaining			
<b>GENERAL FUND</b>								
<u>Revenues</u>								
1000 Local Taxes	644,812	685,007	691,680		(6,673)		100.97%	
2000 Local Nontax	152,225	165,751	140,772		24,979		84.93%	
2000 Capacity		400,293			400,293		0.00%	
3000 State, General Purpose	3,104,488	3,532,779	3,142,032		390,747		88.94%	
4000 State, Special Purpose	571,948	771,817	725,554		46,263		94.01%	
5000 Federal, General Purpose	0	0	0		0		0.00%	
6000 Federal, Special Purpose	554,684	744,596	493,128		251,468		66.23%	
7000 Revenues from Other School Districts	0	0	0		0		0.00%	
8000 Revenues from Other Agencies	31,080	68,407	55,683		12,725		81.40%	
9000 Other Financing Sources	93,383	302,000	300,000		2,000		99.34%	
<b>Total Revenues</b>	<b>5,152,622</b>	<b>6,670,650</b>	<b>5,548,849</b>		<b>1,121,801</b>		<b>83.18%</b>	
							5-year AVG 87.15%	
<u>Expenditures</u>								
00 Regular Instruction	2,575,943	3,194,624	3,050,792	242,948	(99,116)	103.10%	95.50%	
10 Federal Stimulus	412,779	309,870	170,498	24,823	114,548	63.03%	55.02%	
20 Special Ed Instruction	762,844	735,817	809,670	72,191	(146,045)	119.85%	110.04%	
30 Vocational Ed Instruction	106,600	75,385	61,085	4,522	9,778	87.03%	81.03%	
50/60 Compensatory Instruction	195,754	327,203	333,974	26,791	(33,562)	110.26%	102.07%	
70 Other Instructional Programs	31,998	11,647	66,317	0	(54,670)	569.39%	569.39%	
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	1,663,815	1,751,576	1,645,787	77,740	28,050	98.40%	93.96%	
<b>Total Expenditures</b>	<b>5,749,733</b>	<b>6,806,122</b>	<b>6,138,123</b>	<b>449,015</b>	<b>218,984</b>	<b>96.78%</b>	<b>90.19%</b>	
							5-year AVG 88.35%	
<b>REVENUES OVER (UNDER)</b>								
<b>TOTAL EXPENDITURES</b>	<b>(597,111)</b>	<b>(135,472)</b>	<b>(589,274)</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>\$62,982</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>(\$540,983)</b>					
GL 891 Minimum Fund Balance Policy 6022			<b>\$564,275</b>					
<b>TOTAL Ending Fund Balance</b>			<b>\$62,982</b>					
						Percent of Budgeted Exp.	<b>0.93%</b>	

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	Actual thru Jul-22	Budget	Actual thru Jul-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	361,348	414,000	408,731		5,269		98.73%
2000 Local Nontax	3,615	500,275	3,284		496,991		0.66%
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>364,963</b>	<b>914,275</b>	<b>412,014</b>		<b>502,261</b>		<b>45.06%</b>
<u>Expenditures</u>							
10 Sites	69,297	377,000	21,033	0	355,967	5.58%	5.58%
20 Building	0	0	0	0	0	0.00%	0.00%
30 Equipment	55,408	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>124,705</b>	<b>377,000</b>	<b>22,381</b>	<b>0</b>	<b>354,619</b>	<b>5.94%</b>	<b>5.94%</b>
Operating Transfers:							
Out to General Fund	0	(423,000)	(300,000)				
<b>EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>	<b>240,258</b>	<b>114,275</b>	<b>89,633</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>\$214,339</b>				
<b>Ending Fund Balance Accounts</b>							
GL 861 Restricted from Bond Proceeds			\$46,475				
GL 862 Committed from Levy Proceeds			\$7,475				Tech Levy
GL 862 Committed from Levy Proceeds			\$130,528				Capital Levy
GL 889 Assigned to Fund Purposes			\$29,861				Regular
GL 890 Unassigned Fund Balance			\$0				
<b>TOTAL Ending Fund Balance</b>			<b>\$214,339</b>				

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<b>DEBT SERVICE FUND</b>							
<u>Revenues</u>							
1000 Local Taxes	887,160	883,550	874,771		8,779		99.01%
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>887,160</b>	<b>1,006,550</b>	<b>874,771</b>		<b>131,779</b>		<b>86.91%</b>
<u>Expenditures</u>							
Matured Bond Expenditures	600,000	743,000	620,000	0	123,000	83.45%	83.45%
Interest on Bonds	269,975	246,325	247,639	0	(1,314)	100.53%	100.53%
Interfund Loan Interest	0	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	0	0	0.00%	0.00%
<b>Total Expenditures</b>	<b>870,575</b>	<b>991,325</b>	<b>868,239</b>	<b>0</b>	<b>123,086</b>	<b>87.58%</b>	<b>87.58%</b>
Other Financing Uses:	0	0	0				
<b>EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>	<b>16,585</b>	<b>15,225</b>	<b>6,532</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>\$541,006</b>				

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<b>ASSOCIATED STUDENT BODY FUND</b>							
<u>Revenues</u>							
1000 General Student Body	8,780	26,000	14,200		11,800		54.61%
2000 Athletics	100	7,900	3,198		4,702		40.48%
3000 Classes	1,136	2,000	1,080		920		54.00%
4000 Clubs	1,870	59,200	5,298		53,902		8.95%
6000 Private Moneys	0	0	0		0		0.00%
<b>Total Revenues</b>	<b>11,885</b>	<b>95,100</b>	<b>23,776</b>		<b>71,324</b>		<b>25.00%</b>
<u>Expenditures</u>							
1000 General Student Body	623	33,000	5,693	0	27,307	17.25%	17.25%
2000 Athletics	286	20,000	0	0	20,000	0.00%	0.00%
3000 Classes	1,355	2,000	1,639	0	361	81.95%	81.95%
4000 Clubs	14,003	62,500	7,904	7,000	47,596	23.85%	12.65%
6000 Private Moneys	0	0	0	0	0	0.00%	0.00%
<b>Total Expenditures</b>	<b>16,267</b>	<b>117,500</b>	<b>15,237</b>	<b>7,000</b>	<b>95,263</b>	<b>18.92%</b>	<b>12.97%</b>
<b>EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>	<b>(4,382)</b>	<b>(22,400)</b>	<b>8,539</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>\$65,540</b>				

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<b>TRANSPORTATION VEHICLE FUND</b>							
<u>Revenues</u>							
1000 Local Taxes	0	0	0		0		0.00%
2000 Local Nontax	737	500	4,930		(4,430)		986.09%
3000 State, General Purpose	0	0	0		0		0.00%
4000 State, Special Purpose	0	297,065	275,000		22,065		92.57%
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>737</b>	<b>297,565</b>	<b>279,930</b>		<b>17,635</b>		<b>94.07%</b>
<u>Expenditures</u>							
Type 30 Equipment	0	400,000	379,536	0	20,464	94.88%	94.88%
Type 60 Bond Levy Issuance	0	0	0	0	0	0.00%	0.00%
Type 90 Debt	0	0	3,364	0	(3,364)	0.00%	0.00%
<b>Total Expenditures</b>	<b>0</b>	<b>400,000</b>	<b>382,900</b>	<b>0</b>	<b>17,100</b>	<b>95.73%</b>	<b>95.73%</b>
Operating Transfers:							
In From General Fund	0	0	0				
<b>EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>	<b>737</b>	<b>(102,435)</b>	<b>(102,970)</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>\$130,039</b>				