

LOPEZ ISLAND SCHOOL DISTRICT
Budget to Actual Comparison of Revenues and Expenditures
For the Period Ended December 31, 2022

	FY 2021-22	FY 2022-23					
	Actual thru Dec-21	Budget	Actual thru Dec-22	Open PO's	Budget Remaining	% of Budget with PO's	% of Budget w/o PO's
GENERAL FUND							
Revenues							
1000 Local Taxes	225,784	685,007	233,320		451,687		34.06%
2000 Local Nontax	32,725	190,704	61,444		129,260		32.22%
2000 Capacity		400,293			400,293		0.00%
3000 State, General Purpose	1,036,840	3,532,779	1,098,083		2,434,696		31.08%
4000 State, Special Purpose	180,394	746,864	178,537		568,327		23.90%
5000 Federal, General Purpose	0	0	0		0		0.00%
6000 Federal, Special Purpose	163,404	744,596	418,088		326,508		56.15%
7000 Revenues from Other School Districts	5,959	0	0		0		0.00%
8000 Revenues from Other Agencies	2,905	68,407	160		68,247		0.23%
9000 Other Financing Sources	0	302,000	55,877		246,123		18.50%
Total Revenues	1,648,011	6,670,650	2,045,509		4,625,141		30.66%
							5-year AVG 29.75%
Expenditures							
00 Regular Instruction	864,332	3,194,624	1,137,441	2,043,920	13,263	99.58%	35.60%
10 Federal Stimulus	87,426	309,870	6,298	41,240	262,332	0.00%	0.00%
20 Special Ed Instruction	252,148	735,817	255,082	473,553	7,182	99.02%	34.67%
30 Vocational Ed Instruction	39,398	75,385	22,526	45,482	7,377	90.21%	29.88%
50/60 Compensatory Instruction	59,072	302,250	93,134	156,425	52,690	82.57%	30.81%
70 Other Instructional Programs	13,325	36,600	16,897	181	19,522	46.66%	46.17%
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	547,325	1,751,576	556,779	680,979	513,819	70.67%	31.79%
Total Expenditures	1,863,027	6,806,122	2,088,156	3,441,781	1,276,185	81.25%	30.68%
							5-year AVG 30.48%
REVENUES OVER (UNDER)							
TOTAL EXPENDITURES	(215,015)	(135,472)	(42,647)				
Fund Balance at September 1, 2022		817,113	652,256				
Current Total Fund Balance		\$681,641	\$609,609				
Ending Fund Balance Accounts							
GL 821 Reserved For Carryover			\$39,690				
GL 830 Reserved For Debt Service			\$0				
GL 875 Assigned Contingencies			\$0				
GL 888 Assigned to Other Purposes			\$0				
GL 890 Unassigned Fund Balance			\$5,644				
GL 891 Minimum Fund Balance Policy 6022			\$564,275				
TOTAL Ending Fund Balance			\$609,609				
						Percent of Budgeted Exp.	
						8.96%	

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CAPITAL PROJECTS FUND							
<u>Revenues</u>							
1000 Local Taxes	98,887	414,000	146,874		267,126		35.48%
2000 Local Nontax	584	500,275	1,227		499,048		0.25%
4000 State, Special Purpose		0	0		0		0.00%
6000 Federal, Special Purpose		0	0		0		0.00%
9000 Other Financing Sources		0	0		0		0.00%
Total Revenues	99,471	914,275	148,100		766,175		16.20%
<u>Expenditures</u>							
10 Sites	8,250	377,000	10,338	0	366,662	2.74%	2.74%
20 Building	0	0	0	0	0	0.00%	0.00%
30 Equipment	19,849	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%
Total Expenditures	28,099	377,000	11,686	0	365,314	3.10%	3.10%
Operating Transfers:							
Out to General Fund	0	(423,000)	(55,877)				
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES							
	71,372	114,275	80,537				
Fund Balance September 1, 2022							
		95,000	124,706				
Current Fund Balance							
		\$209,275	\$205,244				
Ending Fund Balance Accounts							
GL 861 Restricted from Bond Proceeds			\$46,475				
GL 862 Committed from Levy Proceeds			\$128,407			Tech Levy	
GL 862 Committed from Levy Proceeds			\$10,325			Capital Levy	
GL 889 Assigned to Fund Purposes			\$20,037			Regular	
GL 890 Unassigned Fund Balance			\$0				
TOTAL Ending Fund Balance			\$205,244				

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DEBT SERVICE FUND							
<u>Revenues</u>							
1000 Local Taxes	317,960	883,550	316,694		566,856		35.84%
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%
Total Revenues	317,960	1,006,550	316,694		689,856		31.46%
<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	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%
Total Expenditures	741,400	991,325	750,216	0	241,109	75.68%	75.68%
Other Financing Uses:	0	0	0				
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	(423,440)	15,225	(433,522)				
Fund Balance September 1, 2022		495,000	534,474				
Current Fund Balance		\$510,225	\$100,952				

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ASSOCIATED STUDENT BODY FUND							
<u>Revenues</u>							
1000 General Student Body	1,800	26,000	1,910		24,090		7.35%
2000 Athletics	0	7,900	0		7,900		0.00%
3000 Classes	16	2,000	0		2,000		0.00%
4000 Clubs	0	59,200	0		59,200		0.00%
6000 Private Moneys	0	0	0		0		0.00%
Total Revenues	1,816	95,100	1,910		93,190		2.01%
<u>Expenditures</u>							
1000 General Student Body	86	33,000	0	111	32,889	0.34%	0.00%
2000 Athletics	149	20,000	0	0	20,000	0.00%	0.00%
3000 Classes	0	2,000	0	0	2,000	0.00%	0.00%
4000 Clubs	2,000	62,500	1,950	882	59,668	4.53%	3.12%
6000 Private Moneys	0	0	0	0	0	0.00%	0.00%
Total Expenditures	2,235	117,500	1,950	993	114,557	2.50%	1.66%
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	(419)	(22,400)	(40)				
Fund Balance September 1, 2022		60,000	57,001				
Current Fund Balance		\$37,600	\$56,962				

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TRANSPORTATION VEHICLE FUND							
<u>Revenues</u>							
1000 Local Taxes	0	0	0		0		0.00%
2000 Local Nontax	58	500	2,198		-1,698		439.53%
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%
Total Revenues	58	297,565	2,198		295,367		0.74%
<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%
Total Expenditures	0	400,000	2,515	0	397,485	0.63%	0.63%
Operating Transfers:							
In From General Fund	0	0	0				
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES							
	58	(102,435)	(317)				
Fund Balance September 1, 2022							
		130,000	233,009				
Current Fund Balance							
		\$27,565	\$232,692				