

**LOPEZ ISLAND SCHOOL DISTRICT**  
**Budget to Actual Comparison of Revenues and Expenditures**  
**For the Period Ended June 30, 2023**

	FY 2021-22	FY 2022-23					
	Actual thru Jun-22	Budget	Actual thru Jun-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	642,337	685,007	688,109		(3,102)		100.45%
2000 Local Nontax	96,346	165,751	127,908		37,843		77.17%
2000 Capacity		400,293			400,293		0.00%
3000 State, General Purpose	2,672,888	3,532,779	2,705,492		827,287		76.58%
4000 State, Special Purpose	474,281	771,817	608,373		163,444		78.82%
5000 Federal, General Purpose	0	0	0		0		0.00%
6000 Federal, Special Purpose	546,521	744,596	461,567		283,029		61.99%
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>4,556,836</b>	<b>6,670,650</b>	<b>4,947,131</b>		<b>1,723,519</b>		<b>74.16%</b>
							5-year AVG 77.63%
<u>Expenditures</u>							
00 Regular Instruction	2,232,206	3,194,624	2,766,271	452,854	(24,501)	100.77%	86.59%
10 Federal Stimulus	509,540	309,870	154,294	22,736	132,841	0.00%	0.00%
20 Special Ed Instruction	689,608	735,817	734,010	137,192	(135,386)	118.40%	99.75%
30 Vocational Ed Instruction	96,789	75,385	56,541	8,300	10,544	86.01%	75.00%
50/60 Compensatory Instruction	147,896	327,203	302,274	41,648	(16,719)	105.11%	92.38%
70 Other Instructional Programs	27,604	11,647	59,390	0	(47,744)	509.92%	509.92%
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	1,498,375	1,751,576	1,496,085	128,146	127,344	92.73%	85.41%
<b>Total Expenditures</b>	<b>5,202,019</b>	<b>6,806,122</b>	<b>5,568,867</b>	<b>790,877</b>	<b>446,379</b>	<b>93.44%</b>	<b>81.82%</b>
							5-year AVG 80.40%
<b>REVENUES OVER (UNDER)</b>							
<b>TOTAL EXPENDITURES</b>	<b>(645,183)</b>	<b>(135,472)</b>	<b>(621,736)</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>\$30,521</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>(\$573,445)</b>				
GL 891 Minimum Fund Balance Policy 6022			<b>\$564,275</b>				
<b>TOTAL Ending Fund Balance</b>			<b>\$30,521</b>				
						Percent of Budgeted Exp.	<b>0.45%</b>

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<b>CAPITAL PROJECTS FUND</b>							
<u>Revenues</u>							
1000 Local Taxes	359,889	414,000	406,696		7,304		98.24%
2000 Local Nontax	1,917	500,275	2,434		497,841		0.49%
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>361,807</b>	<b>914,275</b>	<b>409,130</b>		<b>505,145</b>		<b>44.75%</b>
<u>Expenditures</u>							
10 Sites	42,820	377,000	19,996	0	357,004	5.30%	5.30%
20 Building	0	0	0	0	0	0.00%	0.00%
30 Equipment	51,389	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>94,209</b>	<b>377,000</b>	<b>21,344</b>	<b>0</b>	<b>355,656</b>	<b>5.66%</b>	<b>5.66%</b>
Operating Transfers:							
Out to General Fund	0	(423,000)	(300,000)				
<b>EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>	<b>267,598</b>	<b>114,275</b>	<b>87,786</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>\$212,492</b>		
<b>Ending Fund Balance Accounts</b>							
GL 861 Restricted from Bond Proceeds					<b>\$46,475</b>		
GL 862 Committed from Levy Proceeds					<b>\$5,613</b>		<b>Tech Levy</b>
GL 862 Committed from Levy Proceeds					<b>\$130,797</b>		<b>Capital Levy</b>
GL 889 Assigned to Fund Purposes					<b>\$29,606</b>		<b>Regular</b>
GL 890 Unassigned Fund Balance					<b>\$0</b>		
<b>TOTAL Ending Fund Balance</b>					<b>\$212,492</b>		

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<b>DEBT SERVICE FUND</b>							
<u>Revenues</u>							
1000 Local Taxes	883,771	883,550	870,412		13,138		98.51%
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>883,771</b>	<b>1,006,550</b>	<b>870,412</b>		<b>136,138</b>		<b>86.47%</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	247,571	0	(1,246)	100.51%	100.51%
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>868,171</b>	<b>0</b>	<b>123,154</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>13,196</b>	<b>15,225</b>	<b>2,241</b>				
Fund Balance September 1, 2022		<u>495,000</u>	<u>534,474</u>				
<b>Current Fund Balance</b>		<u><b>\$510,225</b></u>	<u><b>\$536,715</b></u>				

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<b>ASSOCIATED STUDENT BODY FUND</b>							
<u>Revenues</u>							
1000 General Student Body	6,567	26,000	13,741		12,259		52.85%
2000 Athletics	100	7,900	3,198		4,702		40.48%
3000 Classes	936	2,000	1,080		920		54.00%
4000 Clubs	1,825	59,200	4,190		55,010		7.08%
6000 Private Moneys	0	0	0		0		0.00%
<b>Total Revenues</b>	<b>9,427</b>	<b>95,100</b>	<b>22,209</b>		<b>72,891</b>		<b>23.35%</b>
<u>Expenditures</u>							
1000 General Student Body	551	33,000	447	0	32,553	1.35%	1.35%
2000 Athletics	286	20,000	0	0	20,000	0.00%	0.00%
3000 Classes	939	2,000	1,639	0	361	81.95%	81.95%
4000 Clubs	13,920	62,500	6,785	7,000	48,715	22.06%	10.86%
6000 Private Moneys	0	0	0	0	0	0.00%	0.00%
<b>Total Expenditures</b>	<b>15,696</b>	<b>117,500</b>	<b>8,870</b>	<b>7,000</b>	<b>101,630</b>	<b>13.51%</b>	<b>7.55%</b>
<b>EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>	<b>(6,269)</b>	<b>(22,400)</b>	<b>13,338</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>\$70,339</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	470	500	4,910		(4,410)		981.97%
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>470</b>	<b>297,565</b>	<b>279,910</b>		<b>17,655</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>470</b>	<b>(102,435)</b>	<b>(102,990)</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>\$130,019</b>				