

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

	FY 2021-22	FY 2022-23					
	Actual thru May-22	Budget	Actual thru May-23	Open PO's	Budget Remaining	% of Budget with PO's	% of Budget w/o PO's
GENERAL FUND							
<u>Revenues</u>							
1000 Local Taxes	632,184	685,007	678,383		6,624		99.03%
2000 Local Nontax	67,681	165,751	118,137		47,614		71.27%
2000 Capacity		400,293			400,293		0.00%
3000 State, General Purpose	2,465,419	3,532,779	2,497,305		1,035,474		70.69%
4000 State, Special Purpose	438,534	771,817	564,984		206,833		73.20%
5000 Federal, General Purpose	0	0	0		0		0.00%
6000 Federal, Special Purpose	513,513	744,596	435,897		308,699		58.54%
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	248,340		53,660		82.23%
Total Revenues	4,241,794	6,670,650	4,598,729		2,071,921		68.94%
							5-year AVG 71.87%
<u>Expenditures</u>							
00 Regular Instruction	1,995,716	3,194,624	2,486,403	678,437	29,784	99.07%	77.83%
10 Federal Stimulus	488,412	309,870	137,481	45,965	126,424	59.20%	44.37%
20 Special Ed Instruction	621,982	735,817	653,465	196,572	(114,220)	115.52%	88.81%
30 Vocational Ed Instruction	86,836	75,385	51,088	13,601	10,696	85.81%	67.77%
50/60 Compensatory Instruction	133,065	327,203	253,401	71,561	2,241	99.31%	77.44%
70 Other Instructional Programs	22,741	11,647	58,161	0	(46,514)	499.36%	499.36%
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	1,332,469	1,751,576	1,357,592	206,641	187,343	89.30%	77.51%
Total Expenditures	4,681,220	6,806,122	4,997,590	1,212,777	595,755	91.25%	73.43%
							5-year AVG 71.84%
REVENUES OVER (UNDER)							
TOTAL EXPENDITURES	(439,426)	(135,472)	(398,861)				
Fund Balance at September 1, 2022		817,113	652,256				
Current Total Fund Balance		\$681,641	\$253,395				
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			(\$350,570)				
GL 891 Minimum Fund Balance Policy 6022			\$564,275				
TOTAL Ending Fund Balance			\$253,395				
						Percent of Budgeted Exp.	3.72%

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CAPITAL PROJECTS FUND							
<u>Revenues</u>							
1000 Local Taxes	354,032	414,000	401,118		12,882		96.89%
2000 Local Nontax	1,806	500,275	2,303		497,972		0.46%
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%
Total Revenues	355,838	914,275	403,421		510,854		44.12%
<u>Expenditures</u>							
10 Sites	0	377,000	19,501	0	357,499	5.17%	5.17%
20 Building	(7,502)	0	0	0	0	0.00%	0.00%
30 Equipment	38,775	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	31,273	377,000	20,849	0	356,151	5.53%	5.53%
Operating Transfers:							
Out to General Fund	0	(423,000)	(248,340)				
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	324,565	114,275	134,232				
Fund Balance September 1, 2022		95,000	124,706				
Current Fund Balance		\$209,275	\$258,938				
Ending Fund Balance Accounts							
GL 861 Restricted from Bond Proceeds			\$46,475				
GL 862 Committed from Levy Proceeds			\$97,684			Tech Levy	
GL 862 Committed from Levy Proceeds			\$85,244			Capital Levy	
GL 889 Assigned to Fund Purposes			\$29,536			Regular	
GL 890 Unassigned Fund Balance			\$0				
TOTAL Ending Fund Balance			\$258,938				

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DEBT SERVICE FUND							
<u>Revenues</u>							
1000 Local Taxes	869,832	883,550	858,467		25,083		97.16%
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	869,832	1,006,550	858,467		148,083		85.29%
<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	128,432	15,225	108,250				
Fund Balance September 1, 2022		<u>495,000</u>	<u>534,474</u>				
Current Fund Balance		<u>\$510,225</u>	<u>\$642,724</u>				

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ASSOCIATED STUDENT BODY FUND							
<u>Revenues</u>							
1000 General Student Body	5,373	26,000	11,915		14,085		45.83%
2000 Athletics	100	7,900	3,198		4,702		40.48%
3000 Classes	336	2,000	1,080		920		54.00%
4000 Clubs	1,780	59,200	1,190		58,010		2.01%
6000 Private Moneys	0	0	0		0		0.00%
Total Revenues	7,589	95,100	17,382		77,718		18.28%
<u>Expenditures</u>							
1000 General Student Body	551	33,000	326	0	32,674	0.99%	0.99%
2000 Athletics	286	20,000	0	0	20,000	0.00%	0.00%
3000 Classes	900	2,000	0	193	1,807	9.66%	0.00%
4000 Clubs	11,963	62,500	3,950	0	58,550	6.32%	6.32%
6000 Private Moneys	0	0	0	0	0	0.00%	0.00%
Total Expenditures	13,700	117,500	4,276	193	113,031	3.80%	3.64%
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	(6,111)	(22,400)	13,107				
Fund Balance September 1, 2022		60,000	57,001				
Current Fund Balance		\$37,600	\$70,108				

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TRANSPORTATION VEHICLE FUND							
<u>Revenues</u>							
1000 Local Taxes	0	0	0		0		0.00%
2000 Local Nontax	309	500	4,908		(4,408)		981.61%
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%
Total Revenues	309	297,565	279,908		17,657		94.07%
<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%
Total Expenditures	0	400,000	382,900	0	17,100	95.73%	95.73%
Operating Transfers:							
In From General Fund	0	0	0				
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	309	(102,435)	(102,992)				
Fund Balance September 1, 2022	130,000		233,009				
Current Fund Balance	\$27,565		\$130,017				