

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

	FY 2021-22	FY 2022-23					
	Actual thru Apr-22	Budget	Actual thru Apr-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	565,534	685,007	592,219		92,788		86.45%
2000 Local Nontax	59,331	190,704	108,019		82,685		56.64%
2000 Capacity		400,293			400,293		0.00%
3000 State, General Purpose	2,292,083	3,532,779	2,324,365		1,208,414		65.79%
4000 State, Special Purpose	399,627	746,864	478,680		268,184		64.09%
5000 Federal, General Purpose		0	0		0		0.00%
6000 Federal, Special Purpose	413,601	744,596	345,523		399,073		46.40%
7000 Revenues from Other School Districts	0	0	0		0		0.00%
8000 Revenues from Other Agencies	29,080	68,407	55,683		12,725		81.40%
9000 Other Financing Sources	93,383	302,000	248,340		53,660		82.23%
Total Revenues	3,852,639	6,670,650	4,152,829		2,517,821		62.26%
							5-year AVG 66.23%
<u>Expenditures</u>							
00 Regular Instruction	1,754,723	3,194,624	2,224,148	900,034	70,442	97.79%	69.62%
10 Federal Stimulus	466,695	309,870	113,443	52,174	144,253	0.00%	0.00%
20 Special Ed Instruction	544,140	735,817	571,203	262,396	(97,782)	113.29%	77.63%
30 Vocational Ed Instruction	76,785	75,385	45,956	18,497	10,932	85.50%	60.96%
50/60 Compensatory Instruction	118,477	302,250	222,726	92,048	(12,524)	104.14%	73.69%
70 Other Instructional Programs	20,092	36,600	33,596	2,238	767	97.90%	91.79%
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	1,168,153	1,751,576	1,194,527	284,901	272,147	84.46%	68.20%
Total Expenditures	4,149,065	6,806,122	4,405,599	1,612,289	788,234	88.42%	64.73%
							5-year AVG 64.05%
REVENUES OVER (UNDER)							
TOTAL EXPENDITURES	(296,426)	(135,472)	(252,770)				
Fund Balance at September 1, 2022		817,113	652,256				
Current Total Fund Balance		\$681,641	\$399,487				
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			(\$204,479)				
GL 891 Minimum Fund Balance Policy 6022			\$564,275				
TOTAL Ending Fund Balance			\$399,487				
						Percent of Budgeted Exp.	5.87%

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CAPITAL PROJECTS FUND							
<u>Revenues</u>							
1000 Local Taxes	312,171	414,000	351,816		62,184		84.98%
2000 Local Nontax	1,726	500,275	2,241		498,034		0.45%
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	313,897	914,275	354,057		560,218		38.73%
<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	38,589	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	31,087	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	282,810	114,275	84,867				
Fund Balance September 1, 2022		95,000	124,706				
Current Fund Balance		\$209,275	\$209,574				
Ending Fund Balance Accounts							
GL 861 Restricted from Bond Proceeds			\$46,475				
GL 862 Committed from Levy Proceeds			\$64,935			Tech Levy	
GL 862 Committed from Levy Proceeds			\$68,647			Capital Levy	
GL 889 Assigned to Fund Purposes			\$29,517			Regular	
GL 890 Unassigned Fund Balance			\$0				
TOTAL Ending Fund Balance			\$209,574				

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DEBT SERVICE FUND							
<u>Revenues</u>							
1000 Local Taxes	779,336	883,550	753,744		129,806		85.31%
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	779,336	1,006,550	753,744		252,806		74.88%
<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	0.00%	0.00%
Bond Transfer Fees	600	2,000	600	0	1,400	30.00%	30.00%
Arbitrage Rebate				0	0	0.00%	0.00%
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	37,936	15,225	3,527				
Fund Balance September 1, 2022		<u>495,000</u>	<u>534,474</u>				
Current Fund Balance		<u>\$510,225</u>	<u>\$538,001</u>				

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ASSOCIATED STUDENT BODY FUND							
<u>Revenues</u>							
1000 General Student Body	4,817	26,000	4,860		21,140		18.69%
2000 Athletics	100	7,900	3,098		4,802		39.21%
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		0		0.00%
Total Revenues	6,713	95,100	8,157		86,943		8.58%
<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	597	2,000	0	0	2,000	0.00%	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	13,397	117,500	4,276	0	113,224	3.64%	3.64%
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	(6,685)	(22,400)	3,882				
Fund Balance September 1, 2022		60,000	57,001				
Current Fund Balance		\$37,600	\$60,883				

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TRANSPORTATION VEHICLE FUND							
<u>Revenues</u>							
1000 Local Taxes	0	0	0		0		0.00%
2000 Local Nontax	192	500	4,907		(4,407)		981.38%
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	192	297,565	4,907		292,658		1.65%
<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	2,515	0	(2,515)	0.00%	0.00%
Total Expenditures	0	400,000	382,051	0	17,949	95.51%	95.51%
Operating Transfers:							
In From General Fund	0	0	0				
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	192	(102,435)	(377,144)				
Fund Balance September 1, 2022	130,000		233,009				
Current Fund Balance	\$27,565		(\$144,135)				