

LOPEZ ISLAND SCHOOL DISTRICT
Budget to Actual Comparison of Revenues and Expenditures
For the Period Ended November 30, 2022

	FY 2021-22	FY 2022-23					
	Actual thru Nov-21	Budget	Actual thru Nov-22	Open PO's	Budget Remaining	% of Budget with PO's	% of Budget w/o PO's
GENERAL FUND							
<u>Revenues</u>							
1000 Local Taxes	221,559	685,007	227,804		457,203		33.26%
2000 Local Nontax	30,023	190,704	51,869		138,835		27.20%
2000 Capacity		400,293			400,293		0.00%
3000 State, General Purpose	735,822	3,532,779	779,285		2,753,494		22.06%
4000 State, Special Purpose	127,766	746,864	107,887		638,977		14.45%
5000 Federal, General Purpose	0	0	0		0		0.00%
6000 Federal, Special Purpose	19,888	744,596	216,345		528,251		29.06%
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	0		302,000		0.00%
Total Revenues	1,143,923	6,670,650	1,383,349		5,287,301		20.74%
							5-year AVG
							22.07%
<u>Expenditures</u>							
00 Regular Instruction	642,325	3,194,624	841,855	2,276,419	76,350	97.61%	26.35%
10 Federal Stimulus	62,640	309,870	2,851	23,037	283,982	0.00%	0.00%
20 Special Ed Instruction	191,098	735,817	185,121	532,609	18,088	97.54%	25.16%
30 Vocational Ed Instruction	29,530	75,385	17,478	62,919	(5,011)	106.65%	23.18%
50/60 Compensatory Instruction	41,654	302,250	72,167	172,813	57,269	81.05%	23.88%
70 Other Instructional Programs	11,589	36,600	11,781	181	24,637	32.68%	32.19%
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	436,370	1,751,576	417,929	778,857	554,790	68.33%	23.86%
Total Expenditures	1,415,206	6,806,122	1,549,181	3,846,835	1,410,106	79.28%	22.76%
							5-year AVG
							23.15%
REVENUES OVER (UNDER)							
TOTAL EXPENDITURES	(271,283)	(135,472)	(165,832)				
Fund Balance at September 1, 2022		817,113	652,256				
Current Total Fund Balance		\$681,641	\$486,424				
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			(\$117,541)				
GL 891 Minimum Fund Balance Policy 6022			\$564,275				
TOTAL Ending Fund Balance			\$486,424				
				Percent of Budgeted Exp.			
				7.15%			

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CAPITAL PROJECTS FUND							
Revenues							
1000 Local Taxes	97,032	414,000	143,331		270,669		34.62%
2000 Local Nontax	576	500,275	901		499,374		0.18%
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	97,609	914,275	144,233		770,042		15.78%
Expenditures							
10 Sites	6,765	377,000	7,863	0	369,137	2.09%	2.09%
20 Building	0	0	0	0	0	0.00%	0.00%
30 Equipment	11,923	0	67	0	(67)	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	18,688	377,000	7,930	0	369,070	2.10%	2.10%
Operating Transfers:							
Out to General Fund	0	(423,000)	0				
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	78,920	114,275	136,303				
Fund Balance September 1, 2022		95,000	124,706				
Current Fund Balance		\$209,275	\$261,009				
Ending Fund Balance Accounts							
GL 861 Restricted from Bond Proceeds			\$46,475				
GL 862 Committed from Levy Proceeds			\$169,463			Tech Levy	
GL 862 Committed from Levy Proceeds			\$15,034			Capital Levy	
GL 889 Assigned to Fund Purposes			\$30,037			Regular	
GL 890 Unassigned Fund Balance			\$0				
TOTAL Ending Fund Balance			\$261,009				

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DEBT SERVICE FUND							
Revenues							
1000 Local Taxes	312,005	883,550	309,230		574,320		35.00%
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	312,005	1,006,550	309,230		697,320		30.72%
Expenditures							
Matured Bond Expenditures	0	743,000	0	0	743,000	0.00%	0.00%
Interest on Bonds	0	246,325	0	0	246,325	0.00%	0.00%
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	600	991,325	600	0	990,725	0.06%	0.06%
Other Financing Uses:	0	0	0				
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	311,405	15,225	308,630				
Fund Balance September 1, 2022		495,000	534,474				
Current Fund Balance		\$510,225	\$843,104				

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ASSOCIATED STUDENT BODY FUND							
Revenues							
1000 General Student Body	1,795	26,000	1,717		24,283		6.60%
2000 Athletics	0	7,900	0		7,900		0.00%
3000 Classes	0	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	1,795	95,100	1,717		93,383		1.81%
Expenditures							
1000 General Student Body	86	33,000	0	0	33,000	0.00%	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	882	114,668	2.41%	1.66%
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES							
	(440)	(22,400)	(233)				
Fund Balance September 1, 2022		60,000	57,001				
Current Fund Balance		\$37,600	\$56,768				

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	Nov-21	Budget	Nov-22	PO's	Remaining	with PO's	w/o PO's
TRANSPORTATION VEHICLE FUND							
<u>Revenues</u>							
1000 Local Taxes	0	0	0		0		0.00%
2000 Local Nontax	43	500	1,516		-1,016		303.20%
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	43	297,565	1,516		296,049		0.51%
<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%
Total Expenditures	0	400,000	0	0	400,000	0.00%	0.00%
Operating Transfers:							
In From General Fund	0	0	0				
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	43	(102,435)	1,516				
Fund Balance September 1, 2022		130,000	233,009				
Current Fund Balance		\$27,565	\$234,525				