

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

	FY 2021-22	FY 2022-23					
	Actual thru Sep-21	Budget	Actual thru Sep-22	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	17,844	685,007	14,526		670,481		2.12%
2000 Local Nontax	8,839	190,704	12,561		178,143		6.59%
2000 Capacity	0	400,000	0		400,000		0.00%
3000 State, General Purpose	301,018	3,532,779	318,798		3,213,981		9.02%
4000 State, Special Purpose	42,268	746,864	43,885		702,979		5.88%
5000 Federal, General Purpose	0	0	0		0		0.00%
6000 Federal, Special Purpose	0	744,596	9,884		734,712		1.33%
7000 Revenues from Other School Districts	0	0	0		0		0.00%
8000 Revenues from Other Agencies	2,905	68,700	160		68,540		0.23%
9000 Other Financing Sources	0	302,000	0		302,000		0.00%
<b>Total Revenues</b>	<b>372,874</b>	<b>6,670,650</b>	<b>399,815</b>		<b>6,270,835</b>		<b>5.99%</b>
							5-year AVG
							6.97%
<u>Expenditures</u>							
00 Regular Instruction	203,875	3,197,522	265,991	54,342	2,877,189	10.02%	8.32%
10 Federal Stimulus	20,617	309,870	1,123	20,082	288,665	0.00%	0.00%
20 Special Ed Instruction	53,643	732,917	55,500	53,534	623,882	14.88%	7.57%
30 Vocational Ed Instruction	9,656	75,385	6,170	11,532	57,683	23.48%	8.18%
50/60 Compensatory Instruction	13,692	302,250	18,533	(12,161)	295,878	2.11%	6.13%
70 Other Instructional Programs	6,111	36,600	2,309	181	34,110	6.80%	6.31%
70 Capacity	0	400,000	0	0	400,000	0.00%	0.00%
80 Community Services	0	0	0	0	0	0.00%	0.00%
90 Support Services	111,209	1,751,576	159,024	112,942	1,479,610	15.53%	9.08%
<b>Total Expenditures</b>	<b>418,804</b>	<b>6,806,120</b>	<b>508,649</b>	<b>240,453</b>	<b>6,057,017</b>	<b>11.01%</b>	<b>7.47%</b>
							5-year AVG
							6.76%
<b>REVENUES OVER (UNDER)</b>							
<b>TOTAL EXPENDITURES</b>	<b>(45,929)</b>	<b>(135,470)</b>	<b>(108,834)</b>				
<b>Fund Balance at September 1, 2022</b>		<b>817,113</b>	<b>652,256</b>				
<b>Current Total Fund Balance</b>		<b>\$681,643</b>	<b>\$543,422</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>(\$60,543)</b>				
GL 891 Minimum Fund Balance Policy 6022			<b>\$564,275</b>				
<b>TOTAL Ending Fund Balance</b>			<b>\$543,422</b>				
				Percent of Budgeted Exp.			
				<b>7.98%</b>			

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CAPITAL PROJECTS FUND							
Revenues							
1000 Local Taxes	7,751	414,000	9,079		404,921		2.19%
2000 Local Nontax	482	500,275	371		499,904		0.07%
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	8,233	914,275	9,450		904,825		1.03%
Expenditures							
10 Sites	0	377,000	2,805	0	374,195	0.74%	0.74%
20 Building	0	0	0	0	0	0.00%	0.00%
30 Equipment	2,960	0	0	36	(36)	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	2,960	377,000	2,805	36	374,159	0.75%	0.74%
Operating Transfers:							
Out to General Fund	0	(423,000)	0				
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	5,273	114,275	6,645				
Fund Balance September 1, 2022		95,000	124,706				
Current Fund Balance		\$209,275	\$131,351				
Ending Fund Balance Accounts							
GL 861 Restricted from Bond Proceeds			\$46,475				
GL 862 Committed from Levy Proceeds			\$48,490			Tech Levy	
GL 862 Committed from Levy Proceeds			\$6,880			Capital Levy	
GL 889 Assigned to Fund Purposes			\$29,506			Regular	
TOTAL Ending Fund Balance			\$131,351				

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DEBT SERVICE FUND							
Revenues							
1000 Local Taxes	25,112	883,550	19,738		863,812		2.23%
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	25,112	1,006,550	19,738		986,812		1.96%
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	0	2,000	0	0	2,000	0.00%	0.00%
Arbitrage Rebate	0	0	0	0	0	0.00%	0.00%
Total Expenditures	0	991,325	0	0	991,325	0.00%	0.00%
Other Financing Uses:	0	0	0				
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	25,112	15,225	19,738				
Fund Balance September 1, 2022		495,000	534,474				
Current Fund Balance		\$510,225	\$554,212				

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	Budget						
ASSOCIATED STUDENT BODY FUND							
Revenues							
1000 General Student Body	890	26,000	899		25,101		3.46%
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	890	95,100	899		94,201		0.95%
Expenditures							
1000 General Student Body	0	33,000	0	0	33,000	0.00%	0.00%
2000 Athletics	0	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	0	0	62,500	0.00%	0.00%
6000 Private Moneys	0	0	0	0	0	0.00%	0.00%
Total Expenditures	2,000	117,500	0	0	117,500	0.00%	0.00%
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES							
	(1,110)	(22,400)	899				
Fund Balance September 1, 2022		60,000	57,001				
Current Fund Balance		\$37,600	\$57,900				

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<b>TRANSPORTATION VEHICLE FUND</b>							
<u>Revenues</u>							
1000 Local Taxes	0	0	0		0		0.00%
2000 Local Nontax	14	500	410		90		82.07%
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%
<b>Total Revenues</b>	<b>14</b>	<b>297,565</b>	<b>410</b>		<b>297,155</b>		<b>0.14%</b>
<u>Expenditures</u>							
Type 30 Equipment	0	400,000	0	379,942	20,058	94.99%	0.00%
Type 60 Bond Levy Issuance	0	0	0	0	0	0.00%	0.00%
<b>Total Expenditures</b>	<b>0</b>	<b>400,000</b>	<b>0</b>	<b>379,942</b>	<b>20,058</b>	<b>94.99%</b>	<b>0.00%</b>
Operating Transfers:							
In From General Fund	0	0	0				
<b>EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES</b>	<b>14</b>	<b>(102,435)</b>	<b>410</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>\$233,419</b>				