

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
January 31, 2019**

<u>Revenue</u>	<u>Revised Budget</u>	<u>Year-to-Date Actual Revenue</u>	<u>Over (Under) Collected</u>	<u>Percentage Remaining</u>
3100 FEDERAL DIRECT	-	-	-	0.00%
3200 FEDERAL THROUGH STATE	-	-	-	0.00%
3300 STATE SOURCES	2,697,300.66	518,336.89	(2,178,963.77)	-80.78%
3400 LOCAL SOURCES	64,063,552.51	42,214,498.87	(21,849,053.64)	-34.11%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	
Total Revenue	66,760,853.17	42,732,835.76	(24,028,017.41)	-35.99%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	-	-	-	-	0.00%
6000 INSTRUCTION SUPPORT SERVICES	-	-	-	-	0.00%
7000 GENERAL SUPPORT SERVICES	62,331,948.96	10,653,786.83	2,907,623.41	48,770,538.72	78.24%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	30,599,983.06	25,907,373.40	4,664,338.21	28,271.45	0.09%
Total Expenditures	92,931,932.02	36,561,160.23	7,571,961.62	48,798,810.17	52.51%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	-	-	-	-	0.00%
2000 EMPLOYEE BENEFITS	-	-	-	-	0.00%
3000 PURCHASED SERVICES	-	-	-	-	0.00%
4000 ENERGY SERVICES	-	-	-	-	0.00%
5000 MATERIALS & SUPPLIES	-	-	-	-	0.00%
6000 CAPITAL OUTLAY	62,331,948.96	10,653,786.83	2,907,623.41	48,770,538.72	78.24%
7000 OTHER EXPENSES	61,641.95	17,736.74	15,633.76	28,271.45	45.86%
9000 TRANSFERS	30,538,341.11	25,889,636.66	4,648,704.45	(0.00)	0.00%
Total Expenditures	92,931,932.02	36,561,160.23	7,571,961.62	48,798,810.17	52.51%

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
January 31, 2019**

<u>Revenue</u>	<u>Revised Budget</u>	<u>Year-to-Date Actual Revenue</u>	<u>Over (Under) Collected</u>	<u>Percentage Remaining</u>
3100 FEDERAL DIRECT	244,225.00	130,774.45	(113,450.55)	-46.45%
3200 FEDERAL THROUGH STATE	54,969,804.33	26,819,579.09	(28,150,225.24)	-51.21%
3300 STATE SOURCES	214,915,517.78	123,415,129.09	(91,500,388.69)	-42.58%
3400 LOCAL SOURCES	178,876,098.76	138,967,204.03	(39,908,894.73)	-22.31%
3600 TRANSFERS	29,758,141.11	4,648,710.03	(25,109,431.08)	-84.38%
3700 LONG TERM DEBT & SALE	55,000.00	54,267.30	(732.70)	-1.33%
Total Revenue	478,818,786.98	294,035,663.99	(184,783,122.99)	-38.59%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	230,544,569.33	105,015,151.40	114,935,684.99	10,593,732.94	4.60%
6000 INSTRUCTION SUPPORT SERVICES	45,621,854.48	19,788,169.41	20,593,088.09	5,240,596.98	11.49%
7000 GENERAL SUPPORT SERVICES	167,494,844.56	45,194,949.42	57,208,001.94	65,091,893.20	38.86%
8000 MAINTENANCE OF PLANT	14,648,323.76	4,143,386.89	7,459,734.21	3,045,202.66	20.79%
9000 COMMUNITY SVCS/TRANSFERS	50,635,545.28	41,131,676.06	9,421,789.96	82,079.26	0.16%
Total Expenditures	508,945,137.41	215,273,333.18	209,618,299.19	84,053,505.04	16.52%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	196,685,329.88	95,581,648.05	96,172,886.49	4,930,795.34	2.51%
2000 EMPLOYEE BENEFITS	71,304,240.73	35,105,314.64	34,870,751.08	1,328,175.01	1.86%
3000 PURCHASED SERVICES	72,577,915.48	26,495,125.15	40,340,984.40	5,741,805.93	7.91%
4000 ENERGY SERVICES	10,860,064.06	3,375,723.19	5,777,764.36	1,706,576.51	15.71%
5000 MATERIALS & SUPPLIES	25,994,970.52	513,705.34	12,202,996.96	13,278,268.22	51.08%
6000 CAPITAL OUTLAY	72,413,165.78	12,674,146.60	6,626,622.15	53,112,397.03	73.35%
7000 OTHER EXPENSES	28,571,109.85	15,638,033.55	8,977,589.30	3,955,487.00	13.84%
9000 TRANSFERS	30,538,341.11	25,889,636.66	4,648,704.45	(0.00)	0.00%
Total Expenditures	508,945,137.41	215,273,333.18	209,618,299.19	84,053,505.04	16.52%

**Budget Fund Balance Summary by Fund Type
All Budgetary Funds - As Amended**

<u>Description</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Outlay Funds</u>
Fund Balance 7/1/2018	13,631,095.08	12,018,517.51	127,979.08	66,957,416.20
Budgeted Revenues	338,394,342.64	53,767,096.59	19,896,494.58	66,760,853.17
Budgeted Expenditures	(338,104,087.63)	(58,086,846.90)	(19,822,270.86)	(92,931,932.02)
Ending Fund Balance (Budgeted 6/30/19)	13,921,350.09	7,698,767.20	202,202.80	40,786,337.35
Unreserved Fund Balance % of Revenue	3.03%			

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
January 31, 2019**

<u>Revenue</u>	<u>Revised Budget</u>	<u>Year-to-Date Actual Revenue</u>	<u>Over (Under) Collected</u>	<u>Percentage Remaining</u>
3100 FEDERAL DIRECT	-	-	-	0.00%
3200 FEDERAL THROUGH STATE	-	-	-	0.00%
3300 STATE SOURCES	997,000.00	-	(997,000.00)	-100.00%
3400 LOCAL SOURCES	3,963.47	3,963.47	-	0.00%
3600 TRANSFERS	18,895,531.11	4,648,710.03	(14,246,821.08)	-75.40%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	19,896,494.58	4,652,673.50	(15,243,821.08)	-76.62%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	-	-	-	-	0.00%
6000 INSTRUCTION SUPPORT SERVICES	-	-	-	-	0.00%
7000 GENERAL SUPPORT SERVICES	-	-	-	-	0.00%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	19,822,270.86	15,165,175.11	4,651,764.62	5,331.13	0.04%
Total Expenditures	19,822,270.86	15,165,175.11	4,651,764.62	5,331.13	0.03%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	-	-	-	-	0.00%
2000 EMPLOYEE BENEFITS	-	-	-	-	0.00%
7000 OTHER EXPENSES	19,822,270.86	15,165,175.11	4,651,764.62	5,331.13	0.04%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	19,822,270.86	15,165,175.11	4,651,764.62	5,331.13	0.03%

**Lake County School Board
Food Service Fund
Budget to Actual Comparison
For the Period Ending
January 31, 2019**

<u>Revenue</u>	<u>Revised Budget</u>	<u>Year-to-Date Actual Revenue</u>	<u>Over (Under) Collected</u>	<u>Percentage Remaining</u>
3100 FEDERAL DIRECT	-	-	-	0.00%
3200 FEDERAL THROUGH STATE	19,047,875.57	13,025,370.61	(6,022,504.96)	-31.62%
3300 STATE SOURCES	220,158.00	104,617.00	(115,541.00)	-52.48%
3400 LOCAL SOURCES	3,374,390.26	1,115,997.03	(2,258,393.23)	-66.93%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	22,642,423.83	14,245,984.64	(8,396,439.19)	-37.08%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	-	-	-	-	0.00%
6000 INSTRUCTION SUPPORT SERVICES	-	-	-	-	0.00%
7000 GENERAL SUPPORT SERVICES	26,962,174.14	5,015,648.57	11,782,696.28	10,163,829.29	37.70%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
Total Expenditure	26,962,174.14	5,015,648.57	11,782,696.28	10,163,829.29	37.70%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	6,587,606.64	3,054,960.24	3,297,789.25	234,857.15	3.57%
2000 EMPLOYEE BENEFITS	3,182,905.32	1,510,427.53	1,560,251.59	112,226.20	3.53%
3000 PURCHASED SERVICES	926,347.68	140,574.05	326,769.45	459,004.18	49.55%
4000 ENERGY SERVICES	262,895.00	-	17,819.64	245,075.36	93.22%
5000 MATERIALS & SUPPLIES	11,765,540.70	87,099.75	5,351,308.58	6,327,132.37	53.78%
6000 CAPITAL OUTLAY	3,689,900.95	222,587.00	918,379.08	2,548,934.87	69.08%
7000 OTHER EXPENSES	546,977.85	-	310,378.69	236,599.16	43.26%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	26,962,174.14	5,015,648.57	11,782,696.28	10,163,829.29	37.70%

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
January 31 , 2019**

<u>Revenue</u>	<u>Revised Budget</u>	<u>Year-to-Date Actual Revenue</u>	<u>Over (Under) Collected</u>	<u>Percentage Remaining</u>
3100 FEDERAL DIRECT	244,225.00	130,774.45	(113,450.55)	-46.45%
3200 FEDERAL THROUGH STATE	4,797,256.00	2,011,723.35	(2,785,532.65)	-58.07%
3300 STATE SOURCES	211,001,059.12	122,792,175.20	(88,208,883.92)	-41.80%
3400 LOCAL SOURCES	111,434,192.52	95,632,744.66	(15,801,447.86)	-14.18%
3600 TRANSFERS	10,862,610.00	-	(10,862,610.00)	-100.00%
3700 LONG TERM DEBT & SALE	55,000.00	54,267.30	(732.70)	0.00%
Total Revenue	338,394,342.64	220,621,684.96	(117,772,657.68)	-34.80%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
5000 INSTRUCTION	218,332,707.44	101,733,601.18	110,592,404.90	6,006,701.36		2.75%
6000 INSTRUCTION SUPPORT SERVICES	28,379,128.85	12,804,970.48	13,680,196.47	1,893,961.90		6.67%
7000 GENERAL SUPPORT SERVICES	76,535,742.22	29,491,799.42	41,993,406.13	5,050,536.67		6.60%
8000 MAINTENANCE OF PLANT	14,645,157.76	4,143,386.89	7,459,734.21	3,042,036.66		20.77%
9000 COMMUNITY SVCS/TRANSFERS	211,351.36	59,127.55	105,647.13	46,576.68		22.04%
Total Expenditures	338,104,087.63	148,232,885.52	173,831,388.84	16,039,813.27		4.74%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
1000 SALARIES	173,820,874.02	85,924,355.84	86,417,489.26	1,479,028.92		0.85%
2000 EMPLOYEE BENEFITS	62,466,273.43	31,087,451.02	30,917,013.23	461,809.18		0.74%
3000 PURCHASED SERVICES	67,308,147.30	25,513,506.26	38,806,361.37	2,988,279.67		4.44%
4000 ENERGY SERVICES	10,547,050.40	3,375,723.19	5,751,744.86	1,419,582.35		13.46%
5000 MATERIALS & SUPPLIES	12,598,274.69	338,987.87	6,446,946.54	5,812,340.28		46.14%
6000 CAPITAL OUTLAY	5,077,885.67	1,540,599.64	2,098,088.47	1,439,197.56		28.34%
7000 OTHER EXPENSES	6,285,582.12	452,261.70	3,393,745.11	2,439,575.31		38.81%
9000 TRANSFERS	-	-	-	-		0.00%
Total Expenditures	338,104,087.63	148,232,885.52	173,831,388.84	16,039,813.27		4.74%

**Lake County School Board
Special Revenue Funds (42XX)
Budget to Actual Comparison
For the Period Ending
January 31, 2019**

<u>Revenue</u>	<u>Revised Budget</u>	<u>Year-to-Date Actual Revenue</u>	<u>Over (Under) Collected</u>	<u>Percentage Remaining</u>
3100 FEDERAL DIRECT	-	-	-	0.00%
3200 FEDERAL THROUGH STATE	31,124,672.76	11,782,485.13	(19,342,187.63)	-62.14%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	-	-	-	0.00%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	31,124,672.76	11,782,485.13	(19,342,187.63)	-62.14%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	12,211,861.89	3,283,944.99	4,343,280.09	4,584,636.81	37.54%
6000 INSTRUCTION SUPPORT SERVICES	17,242,725.63	6,983,198.93	6,912,891.62	3,346,635.08	19.41%
7000 GENERAL SUPPORT SERVICES	1,664,979.24	2,083.26	524,276.12	1,138,619.86	68.39%
8000 MAINTENANCE OF PLANT	3,166.00	-	-	3,166.00	0.00%
9000 COMMUNITY SVCS/TRANSFERS	1,940.00	-	40.00	1,900.00	97.94%
Total Expenditure	31,124,672.76	10,269,227.18	11,780,487.83	9,074,957.75	29.16%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	16,276,849.22	6,602,331.97	6,457,607.98	3,216,909.27	19.76%
2000 EMPLOYEE BENEFITS	5,655,061.98	2,507,436.09	2,393,486.26	754,139.63	13.34%
3000 PURCHASED SERVICES	4,343,420.50	843,439.61	1,207,853.58	2,292,127.31	52.77%
4000 ENERGY SERVICES	50,118.66	-	8,199.86	41,918.80	0.00%
5000 MATERIALS & SUPPLIES	1,631,155.13	87,617.72	404,741.84	1,138,795.57	69.82%
6000 CAPITAL OUTLAY	1,313,430.20	225,541.79	702,531.19	385,357.22	29.34%
7000 OTHER EXPENSES	1,854,637.07	2,860.00	606,067.12	1,245,709.95	67.17%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	31,124,672.76	10,269,227.18	11,780,487.83	9,074,957.75	29.16%