

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
February 28, 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	765,857.22	(1,931,443.44)	-71.61%
3400 LOCAL SOURCES	64,293,202.98	52,778,601.87	(11,514,601.11)	-17.91%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	
Total Revenue	66,990,503.64	53,544,459.09	(13,446,044.55)	-20.07%

<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	10,249,280.33	3,810,125.17	48,272,543.46	77.44%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	17,595,590.96	12,900,723.14	4,666,596.37	28,271.45	0.16%
Total Expenditures	79,927,539.92	23,150,003.47	8,476,721.54	48,300,814.91	60.43%

<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	10,249,280.33	3,810,125.17	48,272,543.46	77.44%
7000 OTHER EXPENSES	61,641.95	15,478.58	17,891.92	28,271.45	45.86%
9000 TRANSFERS	17,533,949.01	12,885,244.56	4,648,704.45	0.00	0.00%
Total Expenditures	79,927,539.92	23,150,003.47	8,476,721.54	48,300,814.91	60.43%

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
February 28, 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	135,376.65	(108,848.35)	-44.57%
3200 FEDERAL THROUGH STATE	54,969,804.33	31,516,178.95	(23,453,625.38)	-42.67%
3300 STATE SOURCES	214,919,152.45	141,407,929.16	(73,511,223.29)	-34.20%
3400 LOCAL SOURCES	179,112,765.35	153,536,210.78	(25,576,554.57)	-14.28%
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	479,059,088.24	331,298,672.87	(147,760,415.37)	-30.84%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	230,792,752.20	87,338,734.88	134,236,470.77	9,217,546.55	3.99%
6000 INSTRUCTION SUPPORT SERVICES	45,818,037.54	16,466,076.76	24,307,918.57	5,044,042.21	11.01%
7000 GENERAL SUPPORT SERVICES	168,384,197.04	39,796,995.52	66,907,320.97	61,679,880.55	36.63%
8000 MAINTENANCE OF PLANT	14,329,795.44	3,395,431.00	8,392,964.18	2,541,400.26	17.74%
9000 COMMUNITY SVCS/TRANSFERS	37,636,424.64	28,113,052.25	9,442,186.66	81,185.73	0.22%
Total Expenditures	496,961,206.86	175,110,290.41	243,286,861.15	78,564,055.30	15.81%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	196,556,160.74	79,703,644.53	112,741,521.48	4,110,994.73	2.09%
2000 EMPLOYEE BENEFITS	71,488,831.51	28,235,351.41	41,810,967.14	1,442,512.96	2.02%
3000 PURCHASED SERVICES	72,923,797.16	21,220,791.35	46,154,432.23	5,548,573.58	7.61%
4000 ENERGY SERVICES	10,860,954.17	3,189,318.83	6,467,313.50	1,204,321.84	11.09%
5000 MATERIALS & SUPPLIES	26,011,123.81	698,969.90	13,974,639.72	11,337,514.19	43.59%
6000 CAPITAL OUTLAY	73,049,476.40	13,446,759.30	7,887,005.14	51,715,711.96	70.80%
7000 OTHER EXPENSES	28,536,914.06	15,730,210.53	9,602,277.49	3,204,426.04	11.23%
9000 TRANSFERS	17,533,949.01	12,885,244.56	4,648,704.45	0.00	0.00%
Total Expenditures	496,961,206.86	175,110,290.41	243,286,861.15	78,564,055.30	15.81%

**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	338,404,912.08	53,767,096.59	19,896,575.93	66,990,503.64
Budgeted Expenditures	(338,124,549.18)	(59,086,846.90)	(19,822,270.86)	(79,927,539.92)
Ending Fund Balance (Budgeted 6/30/19)	13,911,457.98	6,698,767.20	202,284.15	54,020,379.92
Unreserved Fund Balance % of Revenue	3.02%			

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
February 28, 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	4,044.82	3,979.74	(65.08)	-1.61%
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	19,896,575.93	4,652,689.77	(15,243,886.16)	-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
February 28, 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	15,470,920.22	(3,576,955.35)	-18.78%
3300 STATE SOURCES	220,158.00	104,617.00	(115,541.00)	-52.48%
3400 LOCAL SOURCES	3,374,390.26	1,273,992.45	(2,100,397.81)	-62.25%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	22,642,423.83	16,849,529.67	(5,792,894.16)	-25.58%

<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	27,962,174.14	5,500,689.65	14,301,375.25	8,160,109.24	29.18%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
Total Expenditure	27,962,174.14	5,500,689.65	14,301,375.25	8,160,109.24	29.18%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	6,685,289.70	2,533,155.95	3,903,237.77	248,895.98	3.72%
2000 EMPLOYEE BENEFITS	3,407,573.42	1,225,899.76	1,877,098.89	304,574.77	8.94%
3000 PURCHASED SERVICES	1,025,907.01	230,966.26	371,937.95	423,002.80	41.23%
4000 ENERGY SERVICES	262,895.00	-	121,119.03	141,775.97	53.93%
5000 MATERIALS & SUPPLIES	11,963,746.55	95,059.14	6,720,459.69	5,148,227.72	43.03%
6000 CAPITAL OUTLAY	4,049,485.73	1,415,608.54	993,288.61	1,640,588.58	40.51%
7000 OTHER EXPENSES	567,276.73	-	314,233.31	253,043.42	44.61%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	27,962,174.14	5,500,689.65	14,301,375.25	8,160,109.24	29.18%

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
February 28 , 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	135,375.65	(108,849.35)	-44.57%
3200 FEDERAL THROUGH STATE	4,797,256.00	2,034,386.44	(2,762,869.56)	-57.59%
3300 STATE SOURCES	211,004,693.79	140,537,454.94	(70,467,238.85)	-33.40%
3400 LOCAL SOURCES	111,441,127.29	99,479,636.72	(11,961,490.57)	-10.73%
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	338,404,912.08	242,241,121.05	(96,163,791.03)	-28.42%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	218,692,792.40	84,624,225.83	129,031,164.68	5,037,401.89	2.30%
6000 INSTRUCTION SUPPORT SERVICES	28,487,276.97	10,576,470.44	16,130,355.60	1,780,450.93	6.25%
7000 GENERAL SUPPORT SERVICES	76,401,227.55	24,022,676.35	48,155,524.37	4,223,026.83	5.53%
8000 MAINTENANCE OF PLANT	14,326,629.44	3,395,431.00	8,392,964.18	2,538,234.26	17.72%
9000 COMMUNITY SVCS/TRANSFERS	216,622.82	47,154.00	123,785.67	45,683.15	21.09%
Total Expenditures	338,124,549.18	122,665,957.62	201,833,794.50	13,624,797.06	4.03%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	173,635,718.14	71,685,323.08	101,229,701.93	720,693.13	0.42%
2000 EMPLOYEE BENEFITS	62,506,661.67	25,016,929.99	37,056,076.90	433,654.78	0.69%
3000 PURCHASED SERVICES	67,562,688.07	20,241,979.35	44,312,793.56	3,007,915.16	4.45%
4000 ENERGY SERVICES	10,547,940.51	3,189,318.83	6,323,358.50	1,035,263.18	9.81%
5000 MATERIALS & SUPPLIES	12,308,225.36	369,908.90	6,759,048.19	5,179,268.27	42.08%
6000 CAPITAL OUTLAY	5,329,181.12	1,613,390.63	2,261,249.85	1,454,540.64	27.29%
7000 OTHER EXPENSES	6,234,134.31	549,106.84	3,891,565.57	1,793,461.90	28.77%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	338,124,549.18	122,665,957.62	201,833,794.50	13,624,797.06	4.03%

**Lake County School Board
Special Revenue Funds (42XX)
Budget to Actual Comparison
For the Period Ending
February 28, 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	14,010,872.29	(17,113,800.47)	-54.98%
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	14,010,872.29	(17,113,800.47)	-54.98%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	12,099,959.80	2,714,509.05	5,205,306.09	4,180,144.66	34.55%
6000 INSTRUCTION SUPPORT SERVICES	17,330,760.57	5,889,606.32	8,177,562.97	3,263,591.28	18.83%
7000 GENERAL SUPPORT SERVICES	1,688,846.39	3,169.00	640,296.18	1,045,381.21	61.90%
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	8,607,284.37	14,023,205.24	8,494,183.15	27.29%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	16,235,152.90	5,485,165.50	7,608,581.78	3,141,405.62	19.35%
2000 EMPLOYEE BENEFITS	5,574,596.42	1,992,521.66	2,877,791.35	704,283.41	12.63%
3000 PURCHASED SERVICES	4,335,202.08	747,845.74	1,469,700.72	2,117,655.62	48.85%
4000 ENERGY SERVICES	50,118.66	-	22,835.97	27,282.69	0.00%
5000 MATERIALS & SUPPLIES	1,739,151.90	234,001.86	495,131.84	1,010,018.20	58.08%
6000 CAPITAL OUTLAY	1,338,860.59	147,299.61	822,341.51	369,219.47	27.58%
7000 OTHER EXPENSES	1,851,590.21	450.00	726,822.07	1,124,318.14	60.72%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	31,124,672.76	8,607,284.37	14,023,205.24	8,494,183.15	27.29%