

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
March 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	4,349,988.98	839,633.61	(3,510,355.37)	-80.70%
3400 LOCAL SOURCES	64,293,291.28	54,652,785.90	(9,640,505.38)	-14.99%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	691,931.50	691,931.50	-	
Total Revenue	69,335,211.76	56,184,351.01	(13,150,860.75)	-18.97%

<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	62,917,446.29	10,082,637.37	4,437,140.59	48,397,668.33	76.92%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	19,064,987.96	14,314,286.23	4,722,430.28	28,271.45	0.15%
Total Expenditures	81,982,434.25	24,396,923.60	9,159,570.87	48,425,939.78	59.07%

<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	62,917,446.29	10,082,637.37	4,437,140.59	48,397,668.33	76.92%
7000 OTHER EXPENSES	61,641.95	11,144.67	22,225.83	28,271.45	45.86%
9000 TRANSFERS	19,003,346.01	14,303,141.56	4,700,204.45	0.00	0.00%
Total Expenditures	81,982,434.25	24,396,923.60	9,159,570.87	48,425,939.78	59.07%

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
March 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	189,778.26	(54,446.74)	-22.29%
3200 FEDERAL THROUGH STATE	55,159,901.24	35,663,539.72	(19,496,361.52)	-35.35%
3300 STATE SOURCES	219,142,187.39	161,808,881.32	(57,333,306.07)	-26.16%
3400 LOCAL SOURCES	179,173,658.02	158,347,706.90	(20,825,951.12)	-11.62%
3600 TRANSFERS	31,279,038.11	4,700,210.03	(26,578,828.08)	-84.97%
3700 LONG TERM DEBT & SALE	754,431.50	747,484.35	(6,947.15)	-0.92%
Total Revenue	485,753,441.26	361,457,600.58	(124,295,840.68)	-25.59%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	233,410,475.59	69,686,076.84	157,145,494.77	6,578,903.98	2.82%
6000 INSTRUCTION SUPPORT SERVICES	45,891,053.41	13,164,732.26	27,866,808.57	4,859,512.58	10.59%
7000 GENERAL SUPPORT SERVICES	170,616,607.91	33,059,581.80	75,841,872.12	61,715,153.99	36.17%
8000 MAINTENANCE OF PLANT	14,354,261.66	2,694,838.92	9,331,696.75	2,327,725.99	16.22%
9000 COMMUNITY SVCS/TRANSFERS	39,105,821.64	29,514,641.80	9,509,977.65	81,202.19	0.21%
Total Expenditures	503,378,220.21	148,119,871.62	279,695,849.86	75,562,498.73	15.01%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	196,537,796.25	63,884,291.96	129,303,064.67	3,350,439.62	1.70%
2000 EMPLOYEE BENEFITS	71,666,400.63	21,399,567.77	48,930,376.03	1,336,456.83	1.86%
3000 PURCHASED SERVICES	73,367,697.77	16,696,679.88	51,666,396.40	5,004,621.49	6.82%
4000 ENERGY SERVICES	10,861,345.61	2,382,622.55	7,391,379.00	1,087,344.06	10.01%
5000 MATERIALS & SUPPLIES	25,511,993.38	627,706.08	15,414,117.08	9,470,170.22	37.12%
6000 CAPITAL OUTLAY	75,455,827.22	13,039,255.16	9,508,651.34	52,907,920.72	70.12%
7000 OTHER EXPENSES	30,973,813.34	15,786,606.66	12,781,660.89	2,405,545.79	7.77%
9000 TRANSFERS	19,003,346.01	14,303,141.56	4,700,204.45	0.00	0.00%
Total Expenditures	503,378,220.21	148,119,871.62	279,695,849.86	75,562,498.73	15.01%

**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	342,564,460.07	31,314,769.67	19,896,575.93	69,335,211.76
Budgeted Expenditures	(342,296,571.29)	(31,314,769.67)	(19,822,270.86)	(81,982,434.25)
Ending Fund Balance (Budgeted 6/30/19)	<u>13,898,983.86</u>	<u>12,018,517.51</u>	<u>202,284.15</u>	<u>54,310,193.71</u>
Unreserved Fund Balance % of Revenue	<u>3.00%</u>			

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
March 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	4,044.82	3,994.36	(50.46)	-1.25%
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	4,652,704.39	(15,243,871.54)	-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
March 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	17,335,896.62	(1,711,978.95)	-8.99%
3300 STATE SOURCES	220,158.00	209,276.00	(10,882.00)	-4.94%
3400 LOCAL SOURCES	3,374,390.26	1,404,196.40	(1,970,193.86)	-58.39%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	22,642,423.83	18,949,369.02	(3,693,054.81)	-16.31%

<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	4,347,805.24	16,242,144.33	7,372,224.57	26.36%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
Total Expenditure	27,962,174.14	4,347,805.24	16,242,144.33	7,372,224.57	26.36%

<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	1,956,286.78	4,490,230.52	238,772.40	3.57%
2000 EMPLOYEE BENEFITS	3,407,573.42	911,579.16	2,196,355.79	299,638.47	8.79%
3000 PURCHASED SERVICES	1,025,907.01	218,263.78	390,340.52	417,302.71	40.68%
4000 ENERGY SERVICES	262,895.00	14.19	123,062.14	139,818.67	53.18%
5000 MATERIALS & SUPPLIES	11,953,733.80	105,633.91	7,615,567.14	4,232,532.75	35.41%
6000 CAPITAL OUTLAY	4,059,498.48	1,156,027.42	1,064,192.12	1,839,278.94	45.31%
7000 OTHER EXPENSES	567,276.73	-	362,396.10	204,880.63	36.12%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	27,962,174.14	4,347,805.24	16,242,144.33	7,372,224.57	26.36%

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
March 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	189,778.26	(54,446.74)	-22.29%
3200 FEDERAL THROUGH STATE	4,797,256.00	2,099,606.49	(2,697,649.51)	-56.23%
3300 STATE SOURCES	213,575,040.41	160,759,971.71	(52,815,068.70)	-24.73%
3400 LOCAL SOURCES	111,501,931.66	102,286,730.24	(9,215,201.42)	-8.26%
3600 TRANSFERS	12,383,507.00	51,500.00	(12,332,007.00)	-99.58%
3700 LONG TERM DEBT & SALE	62,500.00	55,552.85	(6,947.15)	0.00%
Total Revenue	342,564,460.07	265,443,139.55	(77,121,320.52)	-22.51%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
5000 INSTRUCTION	221,197,246.97	67,553,646.89	151,034,798.19	2,608,801.89	1.18%	
6000 INSTRUCTION SUPPORT SERVICES	28,507,683.95	8,411,316.31	18,478,319.72	1,618,047.92	5.68%	
7000 GENERAL SUPPORT SERVICES	78,023,921.89	18,606,858.19	54,420,190.85	4,996,872.85	6.40%	
8000 MAINTENANCE OF PLANT	14,351,095.66	2,694,838.92	9,331,696.75	2,324,559.99	16.20%	
9000 COMMUNITY SVCS/TRANSFERS	216,622.82	35,180.46	135,742.75	45,699.61	21.10%	
Total Expenditures	342,296,571.29	97,301,840.77	233,400,748.26	11,593,982.26	3.39%	

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
1000 SALARIES	173,578,668.55	57,534,173.95	115,996,950.49	47,544.11	0.03%	
2000 EMPLOYEE BENEFITS	62,641,211.28	18,970,167.58	43,354,576.27	316,467.43	0.51%	
3000 PURCHASED SERVICES	67,977,648.05	15,832,810.25	49,629,621.01	2,515,216.79	3.70%	
4000 ENERGY SERVICES	10,548,331.95	2,382,608.36	7,245,480.89	920,242.70	8.72%	
5000 MATERIALS & SUPPLIES	11,781,085.09	350,374.78	7,161,658.11	4,269,052.20	36.24%	
6000 CAPITAL OUTLAY	7,131,171.36	1,621,868.97	3,116,193.85	2,393,108.54	33.56%	
7000 OTHER EXPENSES	8,638,455.01	609,836.88	6,896,267.64	1,132,350.49	13.11%	
9000 TRANSFERS	-	-	-	-	0.00%	
Total Expenditures	342,296,571.29	97,301,840.77	233,400,748.26	11,593,982.26	3.39%	

**Lake County School Board
Special Revenue Funds (42XX)
Budget to Actual Comparison
For the Period Ending
March 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	31,314,769.67	16,228,036.61	(15,086,733.06)	-48.18%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	-	-	-	0.00%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	31,314,769.67	16,228,036.61	(15,086,733.06)	-48.18%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	12,213,228.62	2,132,429.95	6,110,696.58	3,970,102.09	32.51%
6000 INSTRUCTION SUPPORT SERVICES	17,383,369.46	4,753,415.95	9,388,488.85	3,241,464.66	18.65%
7000 GENERAL SUPPORT SERVICES	1,713,065.59	-	742,396.35	970,669.24	56.66%
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	31,314,769.67	6,885,845.90	16,241,621.78	8,187,301.99	26.15%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	16,273,838.00	4,393,831.23	8,815,883.66	3,064,123.11	18.83%
2000 EMPLOYEE BENEFITS	5,617,615.93	1,517,821.03	3,379,443.97	720,350.93	12.82%
3000 PURCHASED SERVICES	4,364,142.71	645,605.85	1,646,434.87	2,072,101.99	47.48%
4000 ENERGY SERVICES	50,118.66	-	22,835.97	27,282.69	0.00%
5000 MATERIALS & SUPPLIES	1,777,174.49	171,697.39	636,891.83	968,585.27	54.50%
6000 CAPITAL OUTLAY	1,347,711.09	156,440.40	891,124.78	300,145.91	22.27%
7000 OTHER EXPENSES	1,884,168.79	450.00	849,006.70	1,034,712.09	54.92%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	31,314,769.67	6,885,845.90	16,241,621.78	8,187,301.99	26.15%