

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
September 30 , 2018**

<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	22,265.90	(221,959.10)	-90.88%
3200 FEDERAL THROUGH STATE	2,167,388.00	1,377,039.21	(790,348.79)	-36.47%
3300 STATE SOURCES	209,613,242.10	52,288,578.46	(157,324,663.64)	-75.05%
3400 LOCAL SOURCES	111,447,109.88	766,063.02	(110,681,046.86)	-99.31%
3600 TRANSFERS	10,862,610.00	-	(10,862,610.00)	-100.00%
3700 LONG TERM DEBT & SALE	15,000.00	11,547.03	(3,452.97)	0.00%
Total Revenue	334,349,574.98	54,465,493.62	(279,884,081.36)	-83.71%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
5000 INSTRUCTION	212,815,454.11	156,172,593.46	35,354,071.04	21,288,789.61	10.00%	
6000 INSTRUCTION SUPPORT SERVICES	29,464,906.24	19,983,088.71	4,431,692.70	5,050,124.83	17.14%	
7000 GENERAL SUPPORT SERVICES	75,374,387.39	48,427,325.04	16,621,825.12	10,325,237.23	13.70%	
8000 MAINTENANCE OF PLANT	13,743,921.11	7,188,362.74	3,220,714.71	3,334,843.66	24.26%	
9000 COMMUNITY SVCS/TRANSFERS	210,550.17	101,112.92	65,356.71	44,080.54	20.94%	
Total Expenditures	331,609,219.02	231,872,482.87	59,693,660.28	40,043,075.87	12.08%	

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
1000 SALARIES	175,949,355.76	138,836,663.52	26,534,283.54	10,578,408.70	6.01%	
2000 EMPLOYEE BENEFITS	58,383,433.99	46,778,341.68	8,550,740.38	3,054,351.93	5.23%	
3000 PURCHASED SERVICES	62,367,112.68	38,161,367.98	16,987,643.40	7,218,101.30	11.57%	
4000 ENERGY SERVICES	10,532,427.90	6,286,774.15	2,318,914.18	1,926,739.57	18.29%	
5000 MATERIALS & SUPPLIES	13,795,420.08	722,234.32	4,246,604.85	8,826,580.91	63.98%	
6000 CAPITAL OUTLAY	4,431,155.26	1,080,280.22	691,138.74	2,659,736.30	60.02%	
7000 OTHER EXPENSES	6,150,313.35	6,821.00	364,335.19	5,779,157.16	93.97%	
9000 TRANSFERS	-	-	-	-	0.00%	
Total Expenditures	331,609,219.02	231,872,482.87	59,693,660.28	40,043,075.87	12.08%	

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
September 30, 2018**

<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	22,265.90	(221,959.10)	-90.88%
3200 FEDERAL THROUGH STATE	51,459,542.21	6,582,547.65	(44,876,994.56)	-87.21%
3300 STATE SOURCES	213,453,284.10	52,497,932.46	(160,955,351.64)	-75.41%
3400 LOCAL SOURCES	178,828,461.86	3,625,791.60	(175,202,670.26)	-97.97%
3600 TRANSFERS	29,755,641.11	787,841.20	(28,967,799.91)	-97.35%
3700 LONG TERM DEBT & SALE	15,000.00	11,547.03	(3,452.97)	-23.02%
Total Revenue	473,756,154.28	63,527,925.84	(410,228,228.44)	-86.59%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	224,439,775.09	160,903,507.75	36,670,833.30	26,865,434.04	11.97%
6000 INSTRUCTION SUPPORT SERVICES	46,294,039.93	30,564,349.08	6,433,291.08	9,296,399.77	20.08%
7000 GENERAL SUPPORT SERVICES	165,246,192.81	61,052,448.47	20,349,384.03	83,844,360.31	50.74%
8000 MAINTENANCE OF PLANT	13,743,921.11	7,188,362.74	3,220,714.71	3,334,843.66	24.26%
9000 COMMUNITY SVCS/TRANSFERS	50,591,220.84	44,994,647.10	1,643,273.03	3,953,300.71	7.81%
Total Expenditures	500,315,149.78	304,703,315.14	68,317,496.15	127,294,338.49	25.44%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	198,057,312.73	154,401,153.01	29,246,834.17	14,409,325.55	7.28%
2000 EMPLOYEE BENEFITS	67,012,695.35	52,825,143.11	9,588,428.40	4,599,123.84	6.86%
3000 PURCHASED SERVICES	67,861,933.24	39,509,382.66	17,493,113.08	10,859,437.50	16.00%
4000 ENERGY SERVICES	10,796,194.81	6,286,774.15	2,323,722.55	2,185,698.11	20.25%
5000 MATERIALS & SUPPLIES	26,819,785.57	901,096.22	5,421,460.09	20,497,229.26	76.43%
6000 CAPITAL OUTLAY	70,680,659.51	5,877,889.81	2,092,927.75	62,709,841.95	88.72%
7000 OTHER EXPENSES	28,548,227.46	19,009,739.52	1,363,173.00	8,175,314.94	28.64%
9000 TRANSFERS	30,538,341.11	25,892,136.66	787,837.11	3,858,367.34	12.63%
Total Expenditures	500,315,149.78	304,703,315.14	68,317,496.15	127,294,338.49	25.44%

**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	334,349,574.98	52,886,702.47	19,890,060.11	66,629,816.72
Budgeted Expenditures	(331,609,219.02)	(56,206,452.78)	(19,812,402.61)	(92,687,075.37)
Ending Fund Balance (Budgeted 6/30/19)	<u>16,371,451.04</u>	<u>8,698,767.20</u>	<u>205,636.58</u>	<u>40,900,157.55</u>
Unreserved Fund Balance % of Revenue	<u>3.01%</u>			

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
September 30, 2018**

<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	2,622,884.00	209,354.00	(2,413,530.00)	-92.02%
3400 LOCAL SOURCES	64,006,932.72	2,531,845.23	(61,475,087.49)	-96.04%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	
Total Revenue	66,629,816.72	2,741,199.23	(63,888,617.49)	-95.89%

<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	62,120,247.31	4,822,458.41	684,884.37	56,612,904.53	91.13%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	30,566,828.06	-	790,079.21	29,776,748.85	97.42%
Total Expenditures	92,687,075.37	4,822,458.41	1,474,963.58	86,389,653.38	93.21%

<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	62,120,247.31	4,822,458.41	684,884.37	56,612,904.53	91.13%
7000 OTHER EXPENSES	28,486.95	-	2,242.10	26,244.85	92.13%
9000 TRANSFERS	30,538,341.11	-	787,837.11	29,750,504.00	97.42%
Total Expenditures	92,687,075.37	4,822,458.41	1,474,963.58	86,389,653.38	93.21%

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
September 30, 2018**

<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	29.00	26.88	(2.12)	-7.31%
3600 TRANSFERS	18,893,031.11	787,841.20	(18,105,189.91)	-95.83%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	19,890,060.11	787,868.08	(19,102,192.03)	-96.04%

<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	19,812,402.61	19,001,397.52	787,837.11	23,167.98	0.12%
Total Expenditures	19,812,402.61	19,001,397.52	787,837.11	23,167.98	0.12%

<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	19,812,402.61	19,001,397.52	787,837.11	23,167.98	0.12%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	19,812,402.61	19,001,397.52	787,837.11	23,167.98	0.12%

**Lake County School Board
Food Service Fund
Budget to Actual Comparison
For the Period Ending
September 30, 2018**

<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	1,717,942.64	(17,329,932.93)	-90.98%
3300 STATE SOURCES	220,158.00	-	(220,158.00)	-100.00%
3400 LOCAL SOURCES	3,374,390.26	327,856.47	(3,046,533.79)	-90.28%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	22,642,423.83	2,045,799.11	(20,596,624.72)	-90.96%

<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	25,962,174.14	8,476,392.58	2,905,722.27	14,580,059.29	56.16%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
Total Expenditure	25,962,174.14	8,476,392.58	2,905,722.27	14,580,059.29	56.16%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	6,575,342.41	5,088,769.53	963,662.89	522,909.99	7.95%
2000 EMPLOYEE BENEFITS	3,100,747.56	2,376,641.03	423,045.82	301,060.71	9.71%
3000 PURCHASED SERVICES	907,618.20	262,362.48	136,800.77	508,454.95	56.02%
4000 ENERGY SERVICES	262,895.00	-	4,808.37	258,086.63	98.17%
5000 MATERIALS & SUPPLIES	11,606,805.59	112,568.36	1,066,348.87	10,427,888.36	89.84%
6000 CAPITAL OUTLAY	2,968,225.38	635,505.18	229,651.77	2,103,068.43	70.85%
7000 OTHER EXPENSES	540,540.00	546.00	81,403.78	458,590.22	84.84%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	25,962,174.14	8,476,392.58	2,905,722.27	14,580,059.29	56.16%

**Lake County School Board
Special Revenue Funds (42XX)
Budget to Actual Comparison
For the Period Ending
September 30, 2018**

<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	30,244,278.64	3,487,565.80	(26,756,712.84)	-88.47%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	-	-	-	0.00%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	30,244,278.64	3,487,565.80	(26,756,712.84)	-88.47%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
5000 INSTRUCTION	11,624,320.98	4,730,914.29	1,316,762.26	5,576,644.43	47.97%	
6000 INSTRUCTION SUPPORT SERVICES	16,829,133.69	10,581,260.37	2,001,598.38	4,246,274.94	25.23%	
7000 GENERAL SUPPORT SERVICES	1,789,383.97	-	136,952.27	1,652,431.70	92.35%	
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%	
9000 COMMUNITY SVCS/TRANSFERS	1,440.00	-	-	1,440.00	100.00%	
Total Expenditure	30,244,278.64	15,312,174.66	3,455,312.91	11,476,791.07	37.95%	

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
1000 SALARIES	15,532,614.56	10,475,719.96	1,748,887.74	3,308,006.86	21.30%	
2000 EMPLOYEE BENEFITS	5,528,513.80	3,670,160.40	614,642.20	1,243,711.20	22.50%	
3000 PURCHASED SERVICES	4,587,202.36	1,085,652.20	368,668.91	3,132,881.25	68.30%	
4000 ENERGY SERVICES	871.91	-	-	871.91	0.00%	
5000 MATERIALS & SUPPLIES	1,417,559.90	66,293.54	108,506.37	1,242,759.99	87.67%	
6000 CAPITAL OUTLAY	1,161,031.56	13,373.56	487,252.87	660,405.13	56.88%	
7000 OTHER EXPENSES	2,016,484.55	975.00	127,354.82	1,888,154.73	93.64%	
9000 TRANSFERS	-	-	-	-	-	
Total Expenditure	30,244,278.64	15,312,174.66	3,455,312.91	11,476,791.07	37.95%	