

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
October 31 , 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	47,869.16	(196,355.84)	-80.40%
3200 FEDERAL THROUGH STATE	2,167,388.00	1,391,696.49	(775,691.51)	-35.79%
3300 STATE SOURCES	209,762,060.23	70,790,848.36	(138,971,211.87)	-66.25%
3400 LOCAL SOURCES	111,467,208.81	1,028,640.54	(110,438,568.27)	-99.08%
3600 TRANSFERS	10,862,610.00	-	(10,862,610.00)	-100.00%
3700 LONG TERM DEBT & SALE	15,000.00	12,934.21	(2,065.79)	0.00%
Total Revenue	334,518,492.04	73,271,988.76	(261,246,503.28)	-78.10%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
5000 INSTRUCTION	212,853,331.14	144,057,048.76	52,378,346.98	16,417,935.40	7.71%	
6000 INSTRUCTION SUPPORT SERVICES	29,508,665.56	18,373,407.44	6,712,020.75	4,423,237.37	14.99%	
7000 GENERAL SUPPORT SERVICES	75,429,655.60	43,101,201.64	22,934,572.78	9,393,881.18	12.45%	
8000 MAINTENANCE OF PLANT	13,788,301.56	6,602,710.55	4,213,704.60	2,971,886.41	21.55%	
9000 COMMUNITY SVCS/TRANSFERS	210,550.17	89,829.22	79,145.14	41,575.81	19.75%	
Total Expenditures	331,790,504.03	212,224,197.61	86,317,790.25	33,248,516.17	10.02%	

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
1000 SALARIES	176,015,858.78	126,963,527.88	41,413,265.50	7,639,065.40	4.34%	
2000 EMPLOYEE BENEFITS	58,386,110.64	43,102,882.59	13,880,158.47	1,403,069.58	2.40%	
3000 PURCHASED SERVICES	62,967,927.89	35,381,111.22	20,713,438.82	6,873,377.85	10.92%	
4000 ENERGY SERVICES	10,541,973.17	5,446,796.47	3,435,915.06	1,659,261.64	15.74%	
5000 MATERIALS & SUPPLIES	13,108,928.25	439,399.08	4,975,648.68	7,693,880.49	58.69%	
6000 CAPITAL OUTLAY	4,613,308.57	877,053.12	1,121,984.31	2,614,271.14	56.67%	
7000 OTHER EXPENSES	6,156,396.73	13,427.25	777,379.41	5,365,590.07	87.15%	
9000 TRANSFERS	-	-	-	-	0.00%	
Total Expenditures	331,790,504.03	212,224,197.61	86,317,790.25	33,248,516.17	10.02%	

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
October 31, 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	280,055.00	(2,342,829.00)	-89.32%
3400 LOCAL SOURCES	64,040,087.72	3,642,454.88	(60,397,632.84)	-94.31%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	-
Total Revenue	66,662,971.72	3,922,509.88	(62,740,461.84)	-94.12%

<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	62,120,653.85	5,879,905.02	811,456.32	55,429,292.51	89.23%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	30,599,983.06	24,325.15	794,491.26	29,781,166.65	97.32%
Total Expenditures	92,720,636.91	5,904,230.17	1,605,947.58	85,210,459.16	91.90%

<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	62,120,653.85	5,879,905.02	811,456.32	55,429,292.51	89.23%
7000 OTHER EXPENSES	61,641.95	24,325.15	6,654.15	30,662.65	49.74%
9000 TRANSFERS	30,538,341.11	-	787,837.11	29,750,504.00	97.42%
Total Expenditures	92,720,636.91	5,904,230.17	1,605,947.58	85,210,459.16	91.90%

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
October 31, 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	47,869.16	(196,355.84)	-80.40%
3200 FEDERAL THROUGH STATE	52,313,585.83	11,490,712.44	(40,822,873.39)	-78.03%
3300 STATE SOURCES	213,602,102.23	71,070,903.36	(142,531,198.87)	-66.73%
3400 LOCAL SOURCES	178,881,715.79	5,311,583.09	(173,570,132.70)	-97.03%
3600 TRANSFERS	29,755,641.11	787,842.69	(28,967,798.42)	-97.35%
3700 LONG TERM DEBT & SALE	15,000.00	12,934.21	(2,065.79)	-13.77%
Total Revenue	474,812,269.96	88,721,844.95	(386,090,425.01)	-81.31%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	224,790,959.07	148,497,627.18	54,368,484.58	21,924,847.31	9.75%
6000 INSTRUCTION SUPPORT SERVICES	46,772,400.90	28,422,483.09	9,931,926.20	8,417,991.61	18.00%
7000 GENERAL SUPPORT SERVICES	166,404,836.58	56,827,626.62	29,145,890.36	80,431,319.60	48.33%
8000 MAINTENANCE OF PLANT	13,791,467.56	6,602,710.55	4,213,704.60	2,975,052.41	21.57%
9000 COMMUNITY SVCS/TRANSFERS	50,631,741.96	34,008,928.65	1,661,473.51	14,961,339.80	29.55%
Total Expenditures	502,391,406.07	274,359,376.09	99,321,479.25	128,710,550.73	25.62%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	198,556,465.85	141,241,637.38	45,831,181.23	11,483,647.24	5.78%
2000 EMPLOYEE BENEFITS	67,172,473.61	48,603,659.28	15,601,265.71	2,967,548.62	4.42%
3000 PURCHASED SERVICES	68,542,200.17	36,773,968.50	21,489,566.56	10,278,665.11	15.00%
4000 ENERGY SERVICES	10,854,986.83	5,446,796.47	3,451,397.09	1,956,793.27	18.03%
5000 MATERIALS & SUPPLIES	26,951,582.91	704,072.18	7,522,545.61	18,724,965.12	69.48%
6000 CAPITAL OUTLAY	71,156,350.16	7,655,219.60	2,686,852.15	60,814,278.41	85.47%
7000 OTHER EXPENSES	28,619,005.43	8,041,886.02	1,950,833.79	18,626,285.62	65.08%
9000 TRANSFERS	30,538,341.11	25,892,136.66	787,837.11	3,858,367.34	12.63%
Total Expenditures	502,391,406.07	274,359,376.09	99,321,479.25	128,710,550.73	25.62%

**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	334,518,492.04	53,740,746.09	19,890,191.91	66,662,971.72
Budgeted Expenditures	(331,790,504.03)	(58,060,496.40)	(19,819,768.73)	(92,720,636.91)
Ending Fund Balance (Budgeted 6/30/19)	<u>16,359,083.09</u>	<u>7,698,767.20</u>	<u>198,402.26</u>	<u>40,899,751.01</u>
Unreserved Fund Balance % of Revenue	<u>3.01%</u>			

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
October 31, 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	160.80	36.68	(124.12)	-77.19%
3600 TRANSFERS	18,893,031.11	787,842.69	(18,105,188.42)	-95.83%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	19,890,191.91	787,879.37	(19,102,312.54)	-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	19,819,768.73	19,001,397.52	787,837.11	30,534.10	0.16%
Total Expenditures	19,819,768.73	19,001,397.52	787,837.11	30,534.10	0.15%

<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	19,819,768.73	19,001,397.52	787,837.11	30,534.10	0.16%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	19,819,768.73	19,001,397.52	787,837.11	30,534.10	0.15%

**Lake County School Board
Food Service Fund
Budget to Actual Comparison
For the Period Ending
October 31, 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	6,603,971.12	(12,443,904.45)	-65.33%
3300 STATE SOURCES	220,158.00	-	(220,158.00)	-100.00%
3400 LOCAL SOURCES	3,374,390.26	640,450.99	(2,733,939.27)	-81.02%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	22,642,423.83	7,244,422.11	(15,398,001.72)	-68.01%

<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	7,846,519.96	5,159,116.35	13,956,537.83	51.76%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
Total Expenditure	26,962,174.14	7,846,519.96	5,159,116.35	13,956,537.83	51.76%

<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	4,598,715.55	1,533,683.49	455,207.60	6.91%
2000 EMPLOYEE BENEFITS	3,182,905.32	2,110,405.41	693,432.72	379,067.19	11.91%
3000 PURCHASED SERVICES	921,039.54	276,422.61	170,910.96	473,705.97	51.43%
4000 ENERGY SERVICES	262,895.00	-	7,309.60	255,585.40	97.22%
5000 MATERIALS & SUPPLIES	12,371,109.91	116,238.29	2,372,585.05	9,882,286.57	79.88%
6000 CAPITAL OUTLAY	3,089,639.88	744,192.10	256,290.24	2,089,157.54	67.62%
7000 OTHER EXPENSES	546,977.85	546.00	124,904.29	421,527.56	77.06%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	26,962,174.14	7,846,519.96	5,159,116.35	13,956,537.83	51.76%

**Lake County School Board
Special Revenue Funds (42XX)
Budget to Actual Comparison
For the Period Ending
October 31, 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	31,098,322.26	3,495,044.83	(27,603,277.43)	-88.76%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	-	-	-	0.00%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	31,098,322.26	3,495,044.83	(27,603,277.43)	-88.76%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	11,937,627.93	4,440,578.42	1,990,137.60	5,506,911.91	46.13%
6000 INSTRUCTION SUPPORT SERVICES	17,263,735.34	10,049,075.65	3,219,905.45	3,994,754.24	23.14%
7000 GENERAL SUPPORT SERVICES	1,892,352.99	-	240,744.91	1,651,608.08	87.28%
8000 MAINTENANCE OF PLANT	3,166.00	-	-	3,166.00	0.00%
9000 COMMUNITY SVCS/TRANSFERS	1,440.00	-	-	1,440.00	100.00%
Total Expenditure	31,098,322.26	14,489,654.07	5,450,787.96	11,157,880.23	35.88%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	15,953,000.43	9,679,393.95	2,884,232.24	3,389,374.24	21.25%
2000 EMPLOYEE BENEFITS	5,603,457.65	3,390,371.28	1,027,674.52	1,185,411.85	21.16%
3000 PURCHASED SERVICES	4,653,232.74	1,116,434.67	605,216.78	2,931,581.29	63.00%
4000 ENERGY SERVICES	50,118.66	-	8,172.43	41,946.23	0.00%
5000 MATERIALS & SUPPLIES	1,471,544.75	148,434.81	174,311.88	1,148,798.06	78.07%
6000 CAPITAL OUTLAY	1,332,747.86	154,069.36	497,121.28	681,557.22	51.14%
7000 OTHER EXPENSES	2,034,220.17	950.00	254,058.83	1,779,211.34	87.46%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	31,098,322.26	14,489,654.07	5,450,787.96	11,157,880.23	35.88%