

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
November 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	69,570.56	(174,654.44)	-71.51%
3200 FEDERAL THROUGH STATE	2,167,388.00	1,431,504.01	(735,883.99)	-33.95%
3300 STATE SOURCES	209,763,239.87	88,144,854.75	(121,618,385.12)	-57.98%
3400 LOCAL SOURCES	111,470,280.21	18,854,270.03	(92,616,010.18)	-83.09%
3600 TRANSFERS	10,862,610.00	-	(10,862,610.00)	-100.00%
3700 LONG TERM DEBT & SALE	15,000.00	14,403.07	(596.93)	0.00%
Total Revenue	334,522,743.08	108,514,602.42	(226,008,140.66)	-67.56%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
5000 INSTRUCTION	215,800,480.87	126,070,145.76	73,241,348.70	16,488,986.41	7.64%	
6000 INSTRUCTION SUPPORT SERVICES	27,767,021.68	16,492,319.75	8,909,753.28	2,364,948.65	8.52%	
7000 GENERAL SUPPORT SERVICES	74,428,880.47	37,523,085.44	29,284,095.38	7,621,699.65	10.24%	
8000 MAINTENANCE OF PLANT	13,599,920.26	5,953,764.64	5,104,003.92	2,542,151.70	18.69%	
9000 COMMUNITY SVCS/TRANSFERS	209,621.16	78,545.54	90,750.11	40,325.51	19.24%	
Total Expenditures	331,805,924.44	186,117,861.13	116,629,951.39	29,058,111.92	8.76%	

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
1000 SALARIES	175,795,218.09	113,933,147.37	56,588,949.60	5,273,121.12	3.00%	
2000 EMPLOYEE BENEFITS	58,468,421.62	38,270,507.81	19,295,494.16	902,419.65	1.54%	
3000 PURCHASED SERVICES	63,137,100.05	27,774,150.00	28,065,975.75	7,296,974.30	11.56%	
4000 ENERGY SERVICES	10,542,373.17	4,412,438.78	4,362,374.09	1,767,560.30	16.77%	
5000 MATERIALS & SUPPLIES	12,918,902.84	316,388.56	5,623,593.51	6,978,920.77	54.02%	
6000 CAPITAL OUTLAY	4,775,239.99	1,384,080.86	1,288,370.35	2,102,788.78	44.04%	
7000 OTHER EXPENSES	6,168,668.68	27,147.75	1,405,193.93	4,736,327.00	76.78%	
9000 TRANSFERS	-	-	-	-	0.00%	
Total Expenditures	331,805,924.44	186,117,861.13	116,629,951.39	29,058,111.92	8.76%	

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
November 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	351,734.00	(2,271,150.00)	-86.59%
3400 LOCAL SOURCES	64,041,042.39	16,247,413.24	(47,793,629.15)	-74.63%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	
Total Revenue	66,663,926.39	16,599,147.24	(50,064,779.15)	-75.10%

<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	62,121,608.52	5,589,410.02	1,478,061.83	55,054,136.67	88.62%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	30,599,983.06	24,325.15	4,657,534.30	25,918,123.61	84.70%
Total Expenditures	92,721,591.58	5,613,735.17	6,135,596.13	80,972,260.28	87.33%

<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	62,121,608.52	5,589,410.02	1,478,061.83	55,054,136.67	88.62%
7000 OTHER EXPENSES	61,641.95	24,325.15	8,829.85	28,486.95	46.21%
9000 TRANSFERS	30,538,341.11	-	4,648,704.45	25,889,636.66	84.78%
Total Expenditures	92,721,591.58	5,613,735.17	6,135,596.13	80,972,260.28	87.33%

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
November 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	69,570.56	(174,654.44)	-71.51%
3200 FEDERAL THROUGH STATE	52,313,585.83	15,524,833.19	(36,788,752.64)	-70.32%
3300 STATE SOURCES	213,603,281.87	88,601,205.75	(125,002,076.12)	-58.52%
3400 LOCAL SOURCES	178,885,875.79	35,950,064.73	(142,935,811.06)	-79.90%
3600 TRANSFERS	29,758,141.11	4,648,710.03	(25,109,431.08)	-84.38%
3700 LONG TERM DEBT & SALE	15,000.00	14,403.07	(596.93)	-3.98%
Total Revenue	474,820,109.60	144,808,787.33	(330,011,322.27)	-69.50%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	228,052,809.56	130,133,385.82	76,006,932.88	21,912,490.86	9.61%
6000 INSTRUCTION SUPPORT SERVICES	44,892,498.94	25,393,892.83	13,426,049.48	6,072,556.63	13.53%
7000 GENERAL SUPPORT SERVICES	165,228,573.44	49,726,152.13	38,761,180.47	76,741,240.84	46.45%
8000 MAINTENANCE OF PLANT	13,603,086.26	5,953,764.64	5,104,003.92	2,545,317.70	18.71%
9000 COMMUNITY SVCS/TRANSFERS	50,633,315.08	41,182,887.56	9,397,589.03	52,838.49	0.10%
Total Expenditures	502,410,283.28	252,390,082.98	142,695,755.78	107,324,444.52	21.36%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	198,753,722.98	126,596,610.69	62,773,953.87	9,383,158.42	4.72%
2000 EMPLOYEE BENEFITS	67,284,699.85	43,139,199.16	21,719,151.43	2,426,349.26	3.61%
3000 PURCHASED SERVICES	68,329,310.89	28,935,683.23	29,231,027.34	10,162,600.32	14.87%
4000 ENERGY SERVICES	10,855,386.83	4,412,438.78	4,384,196.02	2,058,752.03	18.97%
5000 MATERIALS & SUPPLIES	26,369,153.12	533,881.33	9,377,598.32	16,457,673.47	62.41%
6000 CAPITAL OUTLAY	71,821,970.87	7,639,446.02	3,951,121.31	60,231,403.54	83.86%
7000 OTHER EXPENSES	28,457,697.63	15,243,187.11	6,610,003.04	6,604,507.48	23.21%
9000 TRANSFERS	30,538,341.11	25,889,636.66	4,648,704.45	(0.00)	0.00%
Total Expenditures	502,410,283.28	252,390,082.98	142,695,755.78	107,324,444.52	21.36%

**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	334,522,743.08	53,740,746.09	19,892,694.04	66,663,926.39
Budgeted Expenditures	(331,805,924.44)	(58,060,496.40)	(19,822,270.86)	(92,721,591.58)
Ending Fund Balance (Budgeted 6/30/19)	16,347,913.72	7,698,767.20	198,402.26	40,899,751.01
Unreserved Fund Balance % of Revenue	3.01%			

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
November 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	162.93	49.70	(113.23)	-69.50%
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	19,892,694.04	4,648,759.73	(15,243,934.31)	-76.63%

<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	4,649,264.62	7,831.13	0.05%
Total Expenditures	19,822,270.86	15,165,175.11	4,649,264.62	7,831.13	0.04%

<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	4,649,264.62	7,831.13	0.05%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	19,822,270.86	15,165,175.11	4,649,264.62	7,831.13	0.04%

**Lake County School Board
Food Service Fund
Budget to Actual Comparison
For the Period Ending
November 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	8,648,350.01	(10,399,525.56)	-54.60%
3300 STATE SOURCES	220,158.00	104,617.00	(115,541.00)	-52.48%
3400 LOCAL SOURCES	3,374,390.26	848,331.76	(2,526,058.50)	-74.86%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	22,642,423.83	9,601,298.77	(13,041,125.06)	-57.60%

<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	6,611,905.69	7,661,472.51	12,688,795.94	47.06%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
Total Expenditure	26,962,174.14	6,611,905.69	7,661,472.51	12,688,795.94	47.06%

<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	4,055,705.95	2,124,107.99	407,792.70	6.19%
2000 EMPLOYEE BENEFITS	3,182,905.32	1,860,651.14	968,921.13	353,333.05	11.10%
3000 PURCHASED SERVICES	922,747.68	216,274.48	244,523.70	461,949.50	50.06%
4000 ENERGY SERVICES	262,895.00	-	13,649.50	249,245.50	94.81%
5000 MATERIALS & SUPPLIES	11,859,292.15	114,008.01	3,461,194.08	8,284,090.06	69.85%
6000 CAPITAL OUTLAY	3,599,749.50	364,902.11	678,424.69	2,556,422.70	71.02%
7000 OTHER EXPENSES	546,977.85	364.00	170,651.42	375,962.43	68.73%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	26,962,174.14	6,611,905.69	7,661,472.51	12,688,795.94	47.06%

**Lake County School Board
Special Revenue Funds (42XX)
Budget to Actual Comparison
For the Period Ending
November 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	31,098,322.26	5,444,979.17	(25,653,343.09)	-82.49%
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	5,444,979.17	(25,653,343.09)	-82.49%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	12,252,328.69	4,063,240.06	2,765,584.18	5,423,504.45	44.27%
6000 INSTRUCTION SUPPORT SERVICES	17,125,477.26	8,901,573.08	4,516,296.20	3,707,607.98	21.65%
7000 GENERAL SUPPORT SERVICES	1,715,910.31	1,750.98	337,550.75	1,376,608.58	80.23%
8000 MAINTENANCE OF PLANT	3,166.00	-	-	3,166.00	0.00%
9000 COMMUNITY SVCS/TRANSFERS	1,440.00	-	40.00	1,400.00	97.22%
Total Expenditure	31,098,322.26	12,966,564.12	7,619,471.13	10,512,287.01	33.80%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	16,370,898.25	8,607,757.37	4,060,896.28	3,702,244.60	22.61%
2000 EMPLOYEE BENEFITS	5,633,372.91	3,008,040.21	1,454,736.14	1,170,596.56	20.78%
3000 PURCHASED SERVICES	4,269,463.16	945,258.75	920,527.89	2,403,676.52	56.30%
4000 ENERGY SERVICES	50,118.66	-	8,172.43	41,946.23	0.00%
5000 MATERIALS & SUPPLIES	1,590,958.13	103,484.76	292,810.73	1,194,662.64	75.09%
6000 CAPITAL OUTLAY	1,325,372.86	301,053.03	506,264.44	518,055.39	39.09%
7000 OTHER EXPENSES	1,858,138.29	970.00	376,063.22	1,481,105.07	79.71%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	31,098,322.26	12,966,564.12	7,619,471.13	10,512,287.01	33.80%