

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
December 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	92,011.85	(152,213.15)	-62.32%
3200 FEDERAL THROUGH STATE	2,167,388.00	1,456,431.75	(710,956.25)	-32.80%
3300 STATE SOURCES	209,842,403.67	105,531,479.84	(104,310,923.83)	-49.71%
3400 LOCAL SOURCES	111,456,772.21	91,146,248.13	(20,310,524.08)	-18.22%
3600 TRANSFERS	10,862,610.00	-	(10,862,610.00)	-100.00%
3700 LONG TERM DEBT & SALE	55,000.00	38,227.80	(16,772.20)	0.00%
Total Revenue	334,628,398.88	198,264,399.37	(136,363,999.51)	-40.75%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
5000 INSTRUCTION	215,566,044.21	110,485,391.86	92,083,869.15	12,996,783.20	6.03%	
6000 INSTRUCTION SUPPORT SERVICES	27,797,311.02	14,444,108.53	11,282,940.09	2,070,262.40	7.45%	
7000 GENERAL SUPPORT SERVICES	74,761,077.57	33,572,960.03	35,925,447.57	5,262,669.97	7.04%	
8000 MAINTENANCE OF PLANT	13,660,799.31	5,183,596.26	6,220,242.56	2,256,960.49	16.52%	
9000 COMMUNITY SVCS/TRANSFERS	209,621.16	67,803.07	105,073.76	36,744.33	17.53%	
Total Expenditures	331,994,853.27	163,753,859.75	145,617,573.13	22,623,420.39	6.81%	

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
1000 SALARIES	175,224,852.10	99,960,908.19	71,634,660.07	3,629,283.84	2.07%	
2000 EMPLOYEE BENEFITS	58,343,519.08	33,075,581.61	24,756,701.18	511,236.29	0.88%	
3000 PURCHASED SERVICES	64,117,062.32	24,874,550.94	33,504,702.49	5,737,808.89	8.95%	
4000 ENERGY SERVICES	10,544,403.42	4,120,395.78	4,981,731.49	1,442,276.15	13.68%	
5000 MATERIALS & SUPPLIES	12,782,230.28	279,735.35	5,907,629.90	6,594,865.03	51.59%	
6000 CAPITAL OUTLAY	4,805,507.71	990,392.73	1,940,929.89	1,874,185.09	39.00%	
7000 OTHER EXPENSES	6,177,278.36	452,295.15	2,891,218.11	2,833,765.10	45.87%	
9000 TRANSFERS	-	-	-	-	0.00%	
Total Expenditures	331,994,853.27	163,753,859.75	145,617,573.13	22,623,420.39	6.81%	

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
December 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	453,728.00	(2,169,156.00)	-82.70%
3400 LOCAL SOURCES	64,051,806.01	39,682,849.30	(24,368,956.71)	-38.05%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	
Total Revenue	66,674,690.01	40,136,577.30	(26,538,112.71)	-39.80%

<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	62,258,852.96	6,372,782.96	1,938,679.29	53,947,390.71	86.65%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	30,599,983.06	12,907,318.33	4,659,785.70	13,032,879.03	42.59%
Total Expenditures	92,858,836.02	19,280,101.29	6,598,464.99	66,980,269.74	72.13%

<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	62,258,852.96	6,372,782.96	1,938,679.29	53,947,390.71	86.65%
7000 OTHER EXPENSES	61,641.95	22,073.75	11,081.25	28,486.95	46.21%
9000 TRANSFERS	30,538,341.11	12,885,244.58	4,648,704.45	13,004,392.08	42.58%
Total Expenditures	92,858,836.02	19,280,101.29	6,598,464.99	66,980,269.74	72.13%

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
December 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	92,011.85	(152,213.15)	-62.32%
3200 FEDERAL THROUGH STATE	52,313,585.83	21,522,313.63	(30,791,272.20)	-58.86%
3300 STATE SOURCES	213,682,445.67	106,089,824.84	(107,592,620.83)	-50.35%
3400 LOCAL SOURCES	178,886,569.04	131,789,994.86	(47,096,574.18)	-26.33%
3600 TRANSFERS	29,758,141.11	4,648,710.03	(25,109,431.08)	-84.38%
3700 LONG TERM DEBT & SALE	55,000.00	38,227.80	(16,772.20)	-30.49%
Total Revenue	474,939,966.65	264,181,083.01	(210,758,883.64)	-44.38%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	227,829,289.19	114,000,644.67	95,719,504.93	18,109,139.59	7.95%
6000 INSTRUCTION SUPPORT SERVICES	44,936,918.77	22,247,087.37	17,008,865.12	5,680,966.28	12.64%
7000 GENERAL SUPPORT SERVICES	165,672,968.20	45,574,162.55	48,075,038.14	72,023,767.51	43.47%
8000 MAINTENANCE OF PLANT	13,663,965.31	5,183,596.26	6,220,242.56	2,260,126.49	16.54%
9000 COMMUNITY SVCS/TRANSFERS	50,633,315.08	115,081.92	9,416,664.08	41,101,569.08	81.17%
Total Expenditures	502,736,456.55	187,120,572.77	176,440,314.83	139,175,568.95	27.68%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	198,127,549.27	111,113,984.47	79,624,819.62	7,388,745.18	3.73%
2000 EMPLOYEE BENEFITS	67,158,090.65	37,276,524.16	27,891,562.79	1,990,003.70	2.96%
3000 PURCHASED SERVICES	69,370,071.05	25,909,386.90	34,905,633.48	8,555,050.67	12.33%
4000 ENERGY SERVICES	10,857,417.08	4,120,395.78	5,006,121.04	1,730,900.26	15.94%
5000 MATERIALS & SUPPLIES	26,247,575.29	441,402.29	10,683,352.63	15,122,820.37	57.62%
6000 CAPITAL OUTLAY	71,974,647.81	7,758,341.17	5,373,113.32	58,843,193.32	81.76%
7000 OTHER EXPENSES	28,462,764.29	500,538.00	8,307,007.50	19,655,218.79	69.06%
9000 TRANSFERS	30,538,341.11	-	4,648,704.45	25,889,636.66	84.78%
Total Expenditures	502,736,456.55	187,120,572.77	176,440,314.83	139,175,568.95	27.68%

**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	334,628,398.88	53,740,746.09	19,896,131.67	66,674,690.01
Budgeted Expenditures	(331,994,853.27)	(58,060,496.40)	(19,822,270.86)	(92,858,836.02)
Ending Fund Balance (Budgeted 6/30/19)	16,264,640.69	7,698,767.20	201,839.89	40,773,270.19
Unreserved Fund Balance % of Revenue	3.01%			

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
December 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	3,600.56	3,552.86	(47.70)	-1.32%
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	19,896,131.67	4,652,262.89	(15,243,868.78)	-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
December 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	10,288,480.42	(8,759,395.15)	-45.99%
3300 STATE SOURCES	220,158.00	104,617.00	(115,541.00)	-52.48%
3400 LOCAL SOURCES	3,374,390.26	957,344.57	(2,417,045.69)	-71.63%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	22,642,423.83	11,350,441.99	(11,291,981.84)	-49.87%

<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	5,628,419.56	9,778,643.01	11,555,111.57	42.86%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
Total Expenditure	26,962,174.14	5,628,419.56	9,778,643.01	11,555,111.57	42.86%

<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	3,544,101.14	2,721,908.88	321,596.62	4.88%
2000 EMPLOYEE BENEFITS	3,182,905.32	1,588,898.33	1,245,696.91	348,310.08	10.94%
3000 PURCHASED SERVICES	926,347.68	146,624.64	319,202.66	460,520.38	49.71%
4000 ENERGY SERVICES	262,895.00	-	16,217.12	246,677.88	93.83%
5000 MATERIALS & SUPPLIES	11,847,022.99	90,930.24	4,420,088.96	7,336,003.79	61.92%
6000 CAPITAL OUTLAY	3,608,418.66	257,501.21	797,451.58	2,553,465.87	70.76%
7000 OTHER EXPENSES	546,977.85	364.00	258,076.90	288,536.95	52.75%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	26,962,174.14	5,628,419.56	9,778,643.01	11,555,111.57	42.86%

**Lake County School Board
Special Revenue Funds (42XX)
Budget to Actual Comparison
For the Period Ending
31-Dec-18**

<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	9,777,401.46	(21,320,920.80)	-68.56%
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	9,777,401.46	(21,320,920.80)	-68.56%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
5000 INSTRUCTION	12,263,244.98	3,515,252.81	3,635,635.78	5,112,356.39	41.69%	
6000 INSTRUCTION SUPPORT SERVICES	17,139,607.75	7,802,978.84	5,725,925.03	3,610,703.88	21.07%	
7000 GENERAL SUPPORT SERVICES	1,690,863.53	-	432,268.27	1,258,595.26	74.44%	
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	11,318,231.65	9,793,869.08	9,986,221.53	32.11%	

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
1000 SALARIES	16,315,090.53	7,608,975.14	5,268,250.67	3,437,864.72	21.07%	
2000 EMPLOYEE BENEFITS	5,631,666.25	2,612,044.22	1,889,164.70	1,130,457.33	20.07%	
3000 PURCHASED SERVICES	4,326,661.05	888,211.32	1,081,728.33	2,356,721.40	54.47%	
4000 ENERGY SERVICES	50,118.66	-	8,172.43	41,946.23	0.00%	
5000 MATERIALS & SUPPLIES	1,618,322.02	70,736.70	355,633.77	1,191,951.55	73.65%	
6000 CAPITAL OUTLAY	1,301,868.48	137,664.27	696,052.56	468,151.65	35.96%	
7000 OTHER EXPENSES	1,854,595.27	600.00	494,866.62	1,359,128.65	73.28%	
9000 TRANSFERS	-	-	-	-	-	
Total Expenditure	31,098,322.26	11,318,231.65	9,793,869.08	9,986,221.53	32.11%	