

LAKE FOREST SCHOOL DISTRICT RESPONSIBILITY CENTER EXPENDITURE REPORT
FOR THE MONTH ENDED MAY 31, 2015
92% OF FISCAL YEAR 2015

RESPONSIBILITY CENTER	BUDGET FY 2014	EXPENDED/ ENCUMBERED	PERCENT USED	BUDGET FY 2015	EXPENDED/ ENCUMBERED	PERCENT USED	REMAINING BALANCE
EAST ELEMENTARY	52,470	45,612	87%	59,070	47,694	81%	\$11,376
NORTH ELEMENTARY	80,850	53,284	66%	80,685	55,429	69%	\$25,256
SOUTH ELEMENTARY	73,260	94,187	129%	77,055	69,451	90%	\$7,604
WT CHIPMAN	161,205	71,325	44%	157,245	147,996	94%	\$9,249
WT CHIPMAN ATHLETIC	48,850	154,701	317%	47,650	41,365	87%	\$6,285
HIGH SCHOOL	169,100	37,066	22%	177,460	159,241	90%	\$18,219
LFHS ATHLETIC	124,600	158,658	127%	130,760	115,768	89%	\$14,992
ATHLETIC FIELD MAINTENANCE	15,000	122,114	814%	15,000	12,570	84%	\$2,430
SPARTAN STRENGTH & COND	28,000	8,271	30%	28,000	22,574	81%	\$5,426
LFHS AQUATIC	50,000	24,852	50%	50,000	39,532	79%	\$10,468
LFHS CREDIT RECOVERY	20,000	45,689	228%	20,000	11,500	58%	\$8,500
CENTRAL ELEMENTARY	98,670	15,275	15%	94,710	80,949	85%	\$13,761
SCHOOL RESOURCE OFFICER	118,000	117,492	100%	125,000	118,461	95%	\$6,539
BOARD OF EDUCATION	25,000	24,214	97%	25,000	24,491	98%	\$509
SUPERINTENDENT	35,000	16,124	46%	35,000	24,223	69%	\$10,777
LEGAL SERVICES	50,000	42,192	84%	50,000	40,000	80%	\$10,000
PERSONNEL OFFICE	39,500	31,776	80%	37,000	34,959	94%	\$2,041
ADMIN PROFESSIONAL DEVELOPMENT	8,000	5,105	64%	8,000	12,451	156%	-\$4,451
ELEMENTARY CURRICULUM/PROGRAMS	125,000	52,516	42%	125,000	86,107	69%	\$38,893
SECONDARY CURRICULUM/PROGRAMS	160,000	97,688	61%	160,000	146,990	92%	\$13,010
INSTRUCTIONAL SUPPORT CADRES	18,000	10,348	57%	20,000	16,939	85%	\$3,061
LOCAL TESTING PROGRAMS/K-11 ASSESSMENT	20,000	3,810	19%	20,000	2,462	12%	\$17,538
SUMMER SCHOOL	175,000	123,503	71%	150,000	103,320	69%	\$46,680
SPECIAL EDUCATION	33,500	25,144	75%	33,500	13,565	40%	\$19,935
ACCELERATION	15,000	2,835	19%	15,000	12,842	86%	\$2,158
504 EMERGENCY FUND	5,000	0	0%	5,000	328	7%	\$4,672
ESL	3,500	864	25%	3,500	1,115	32%	\$2,385
INCLUSION/PBS	6,000	1,029	17%	6,000	29	0%	\$5,971
VISITING TEACHER	2,000	1,349	67%	2,000	1,863	93%	\$137
HOMEBOUND INSTRUCTION	20,000	12,248	61%	20,000	19,354	97%	\$646
SUPPORT SERVICES	10,000	4,234	42%	10,000	0	0%	\$10,000
IRC	2,000	1,720	86%	2,000	4,261	213%	-\$2,261
TECHNOLOGY	100,000	52,466	52%	100,000	76,085	76%	\$23,915
TECHNOLOGY - REPLACEMENT	100,000	97,244	97%	100,000	60,729	61%	\$39,271
TECHNOLOGY - 1:1 INITIATIVE	150,000	21,055	14%	150,000	144,141	96%	\$5,859
BUILDING & GROUNDS	190,000	148,150	78%	190,000	145,823	77%	\$44,177
LOCAL ENERGY/UTILITIES	100,000	29,112	29%	75,000	12,000	16%	\$63,000
WATER/SEWER	80,000	31,237	39%	75,000	57,772	77%	\$17,228
TRANSPORTATION	13,000	10,013	77%	15,000	0	0%	\$15,000
TRANSPORTATION - MATCH	260,000	37,753	15%	265,000	221,603	84%	\$43,397
ADMINISTRATIVE & FINANCIAL SERVICES	490,000	475,106	97%	495,000	453,960	92%	\$41,040
TUITION REIMBURSEMENTS	50,000	33,331	67%	50,000	36,324	73%	\$13,676
USE OF FACILITIES/COMMUNITY SERVICES	5,000	4,813	96%	5,000	6,340	127%	-\$1,340
LOCAL SALARIES/OEC'S (staff, substitutes)	8,550,000	8,028,465	94%	9,000,000	8,522,033	95%	\$477,967
STRATEGIC PLAN INITIATIVES	100,000	22,794	23%	50,000	39,509	79%	\$10,491
INTENSE/COMPLEX	2,000	790	40%	2,000	0	0%	\$2,000
GRAND TOTAL	\$11,982,505	\$10,397,555	87%	\$12,361,635	\$11,244,146	91%	\$1,117,489

LAKE FOREST SCHOOL DISTRICT DISCRETIONARY REVENUE REPORT
FOR THE MONTH ENDED MAY 31, 2015
92% OF FISCAL YEAR 2015 COMPLETE

	BUDGET 2014	RECEIVED TO DATE	PERCENT RECEIVED	BUDGET 2015	RECEIVED TO DATE	PERCENT RECEIVED
REAL ESTATE TAX COLLECTION	3,756,011	3,705,181	99%	4,287,784	4,126,496	96%
CAPITATION TAX COLLECTION	110,541	110,620	100%	113,960	110,622	97%
CHILDREN'S SERVICES COST RECOVERY PROJ	50,000	1,334	3%	50,000	22,826	46%
SCHOOL CHOICE/CHARTER	20,000	20,899	104%	20,000	15,140	76%
MISC RECEIPTS	25,000	3,326	13%	25,000	21,776	87%
INDIRECT COSTS	260,000	314,420	121%	260,000	131,963	51%
POOL RECEIPTS	17,000	9,505	56%	15,000	10,342	69%
ATHLETIC RECEIPTS	20,000	14,633	73%	15,000	19,473	130%
SPARTAN STRENGTH & CONDITIONING CENTER	5,000	4,917	98%	9,000	6,506	72%
INTEREST ON DEPOSITS	50,000	33,583	67%	25,000	35,754	143%
USE OF FACILITIES	5,000	4,691	94%	5,000	6,173	123%
SUMMER SCHOOL	5,000	1,075	22%	5,000	855	17%
DONATIONS I LOVE LF DAY	2,000	1,035	52%	1,500	2,074	138%
DISCRETIONARY STATE FUNDS						
DIVISION II	770,000	759,598	99%	762,300	758,471	99%
DIVISION III	5,700,000	5,555,526	97%	5,643,000	5,609,599	99%
EDUCATION SUSTAINMENT FUND	731,313	731,313	100%	724,000	728,490	101%
CASH OPTION	7,280	7,350	0%	7,280	26,250	0%
TECHNOLOGY BLOCK GRANT	63,668	59,998	0%	60,370	60,370	0%
NON-DISCRETIONARY STATE FUNDS						
DIVISION I SALARY/OEC	22,540,585	21,887,931	97%	23,292,364	21,020,233	90%
DIVISION II ENERGY	656,403	656,403	100%	656,403	676,467	103%
DIVISION II 509 VOC ED	79,947	79,947	100%	79,947	85,011	106%
TRANSPORTATION	2,092,932	2,162,828	103%	2,092,932	2,054,218	98%
PROFESSIONAL DEVELOPMENT GRANT	45,516	45,516	100%	41,254	41,254	100%
RELATED SERVICES	36,346	36,346	100%	120,388	120,388	100%
MINOR CAPITAL IMPROVEMENTS	290,367	290,367	100%	279,748	279,748	100%
OTHER STATE FUNDS	145,841	124,687	85%	144,090	141,262	98%
NON-DISCRETIONARY LOCAL FUNDS						
TUITION TAX	1,196,505	1,152,060	96%	1,518,409	1,481,010	98%
DEBT SERVICE	710,017	705,489	99%	697,206	673,564	97%
DEBT SERVICE INTEREST	1,500	1,219	81%	1,500	1,976	132%
KENT COUNTY SDCIF/MITIGATION PAYMENTS				1,472,813	1,472,813	100%
MATCH TAX - MINOR CAP	0	663	#DIV/0!	0	0	#DIV/0!
MATCH TAX - TECHNOLOGY	89,393	86,583	97%	90,509	84,317	93%
MATCH TAX - READING/MATH SPECIALIST	181,123	175,191	97%	81,123	76,043	94%
MATCH TAX - EXTRA TIME	134,016	129,196	96%	134,016	126,167	94%
ERATE	20,000	6,483	32%	10,000	28,973	290%
MAJOR CAPITAL IMPROVEMENTS				2,064,600	209,600	10%
FEDERAL FUNDS						
CONSOLIDATED GRANT	2,307,657	2,307,657	100%	2,394,396	2,382,766	100%
HOMELESS	6,000	6,000	100%	6,000	6,000	100%
GRAND TOTAL	\$42,131,961	\$41,193,569	98%	\$47,206,892	\$42,654,989	90%

BALANCE CARRIED FORWARD TO NEXT FISCAL YEAR
FOR THE MONTH ENDED MAY 31, 2015
92% OF FISCAL YEAR 2015 COMPLETE

This account is unique to the Lake Forest School District. The following accounts will be carried into the next fiscal year to provide stability.

	BUDGET	RECEIVED	EXPENDED	BUDGET	RECEIVED	EXPENDED	REMAINING	PERCENT
	2014	TO DATE	TO DATE	2015	TO DATE	TO DATE	BALANCE	EXPENDED
CARRYOVER	1,409,612	1,409,612	391,692	1,007,784	1,007,784	400,331	607,453	40%
CONTINGENCY	2,300,000	2,300,000	15,885	2,300,000	2,300,000	53,855	2,246,145	2%
RESERVE	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	0%
TOTAL CARRYOVER	4,709,612	4,709,612	407,577	4,307,784	4,307,784	454,186	3,853,598	11%

Expensed through Contingency:
Superintendent Search

15,885

Authorized Agreement	22,333
Athletics	17,041
Environmental Study	8,710
Aquatics	1,975
Band/Music	3,795
Total	53,855