

LAKE FOREST SCHOOL DISTRICT RESPONSIBILITY CENTER EXPENDITURE REPORT
FOR THE MONTH ENDED FEBRUARY 28, 2015
67% 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	30,074	57%	59,070	19,377	33%	\$39,693
NORTH ELEMENTARY	80,850	42,980	53%	80,685	35,287	44%	\$45,398
SOUTH ELEMENTARY	73,260	29,638	40%	77,055	46,767	61%	\$30,288
WT CHIPMAN	161,205	142,199	88%	157,245	126,012	80%	\$31,233
WT CHIPMAN ATHLETIC	48,850	35,042	72%	47,650	33,720	71%	\$13,930
HIGH SCHOOL	169,100	95,855	57%	177,460	132,786	75%	\$44,674
LFHS ATHLETIC	124,600	106,324	85%	130,760	103,637	79%	\$27,123
ATHLETIC FIELD MAINTENANCE	15,000	8,500	57%	15,000	10,035	67%	\$4,965
SPARTAN STRENGTH & COND	28,000	18,151	65%	28,000	14,253	51%	\$13,747
LFHS AQUATIC	50,000	39,030	78%	50,000	34,566	69%	\$15,434
LFHS CREDIT RECOVERY	20,000	10,779	54%	20,000	5,954	30%	\$14,046
CENTRAL ELEMENTARY	98,670	59,026	60%	94,710	40,143	42%	\$54,567
SCHOOL RESOURCE OFFICER	118,000	117,492	100%	125,000	118,461	95%	\$6,539
BOARD OF EDUCATION	25,000	18,922	76%	25,000	20,362	81%	\$4,638
SUPERINTENDENT	35,000	14,807	42%	35,000	17,358	50%	\$17,642
LEGAL SERVICES	50,000	42,192	84%	50,000	25,000	50%	\$25,000
PERSONNEL OFFICE	39,500	16,743	42%	37,000	13,966	38%	\$23,034
ADMIN PROFESSIONAL DEVELOPMENT	8,000	3,979	50%	8,000	11,352	142%	-\$3,352
ELEMENTARY CURRICULUM/PROGRAMS	125,000	40,033	32%	125,000	73,967	59%	\$51,033
SECONDARY CURRICULUM/PROGRAMS	160,000	74,420	47%	160,000	96,156	60%	\$63,844
INSTRUCTIONAL SUPPORT CADRES	18,000	3,375	19%	20,000	9,917	50%	\$10,083
LOCAL TESTING PROGRAMS/K-11 ASSESSMENT	20,000	2,990	15%	20,000	398	2%	\$19,602
SUMMER SCHOOL	175,000	122,558	70%	150,000	140,000	93%	\$10,000
SPECIAL EDUCATION	33,500	18,695	56%	33,500	8,049	24%	\$25,451
ACCELERATION	15,000	2,835	19%	15,000	9,353	62%	\$5,647
504 EMERGENCY FUND	5,000	0	0%	5,000	0	0%	\$5,000
ESL	3,500	697	20%	3,500	961	27%	\$2,539
INCLUSION/PBS	6,000	29	0%	6,000	29	0%	\$5,971
VISITING TEACHER	2,000	1,006	50%	2,000	1,326	66%	\$674
HOMEBOUND INSTRUCTION	20,000	9,034	45%	20,000	12,588	63%	\$7,412
SUPPORT SERVICES	10,000	4,016	40%	10,000	2,261	23%	\$7,739
IRC	2,000	2,000	100%	2,000	2,000	100%	\$0
TECHNOLOGY	100,000	6,299	6%	100,000	9,282	9%	\$90,718
TECHNOLOGY - REPLACEMENT	100,000	81,575	82%	100,000	3,285	3%	\$96,715
TECHNOLOGY - 1:1 INITIATIVE	150,000	15,628	10%	150,000	142,527	95%	\$7,473
BUILDING & GROUNDS	190,000	75,649	40%	190,000	103,959	55%	\$86,041
LOCAL ENERGY/UTILITIES	100,000	23,135	23%	75,000	7,582	10%	\$67,418
WATER/SEWER	80,000	30,965	39%	75,000	40,322	54%	\$34,678
TRANSPORTATION	13,000	6,518	50%	15,000	11,277	75%	\$3,723
TRANSPORTATION - MATCH	260,000	23,120	9%	265,000	139,424	53%	\$125,576
ADMINISTRATIVE & FINANCIAL SERVICES	490,000	442,904	90%	495,000	418,428	85%	\$76,572
TUITION REIMBURSEMENTS	50,000	33,331	67%	50,000	36,324	73%	\$13,676
USE OF FACILITIES/COMMUNITY SERVICES	5,000	1,354	27%	5,000	2,408	48%	\$2,592
LOCAL SALARIES/OEC'S (staff, substitutes)	8,550,000	5,671,493	66%	9,000,000	5,983,400	66%	\$3,016,600
STRATEGIC PLAN INITIATIVES	100,000	18,767	19%	50,000	24,468	49%	\$25,533
INTENSE/COMPLEX	2,000	745	37%	2,000	0	0%	\$2,000
GRAND TOTAL	\$11,982,505	\$7,544,902	63%	\$12,361,635	\$8,088,724	65%	\$4,272,911

**LAKE FOREST SCHOOL DISTRICT DISCRETIONARY REVENUE REPORT
FOR THE MONTH ENDED FEBRUARY 28, 2015**

67% OF FISCAL YEAR 2015 COMPLETE

	BUDGET 2014	RECEIVED TO DATE	PERCENT RECEIVED	BUDGET 2015	RECEIVED TO DATE	PERCENT RECEIVED
LOCAL						
REAL ESTATE TAX COLLECTION	3,702,576	3,573,811	97%	4,287,784	3,794,391	88%
CAPITATION TAX COLLECTION	110,260	104,932	95%	113,960	105,581	93%
CHILDREN'S SERVICES COST RECOVERY PROJ	50,000	1,302	3%	50,000	22,826	46%
SCHOOL CHOICE/CHARTER	20,000	20,899	104%	20,000	15,140	76%
MISC RECEIPTS	25,000	2,060	8%	25,000	21,526	86%
INDIRECT COSTS	253,000	123,410	49%	260,000	107,989	42%
POOL RECEIPTS	17,000	8,514	50%	15,000	9,610	64%
ATHLETIC RECEIPTS	20,000	7,777	39%	15,000	12,669	84%
SPARTAN STRENGTH & CONDITIONING CENTER	5,000	4,309	86%	9,000	3,595	40%
INTEREST ON DEPOSITS	50,000	22,427	45%	25,000	24,020	96%
USE OF FACILITIES	5,000	2,147	43%	5,000	1,496	30%
SUMMER SCHOOL	5,000	1,075	22%	5,000	855	17%
DONATIONS I LOVE LF DAY	2,000	1,035	52%	1,500	1,890	126%
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	805,864	731,313	91%	724,000	728,490	101%
CASH OPTION	7,350	7,350	100%	7,280	26,250	0%
TECHNOLOGY BLOCK GRANT	63,668	59,998	94%	60,370	60,370	100%
NON-DISCRETIONARY STATE FUNDS						
DIVISION I SALARY/OEC	22,540,585	17,008,283	75%	23,292,364	17,376,404	75%
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	2,156,592	103%	2,092,932	1,963,011	94%
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	0	0%
OTHER STATE FUNDS	145,841	102,037	70%	144,090	141,262	98%
NON-DISCRETIONARY LOCAL FUNDS						
TUITION TAX	1,196,505	1,120,323	94%	1,518,409	1,361,752	90%
DEBT SERVICE	710,017	685,315	97%	697,206	621,323	89%
DEBT SERVICE INTEREST	1,500	824	55%	1,500	1,132	75%
KENT COUNTY SDCIF/MITIGATION PAYMENTS			#DIV/0!	1,472,813	1,472,813	100%
MATCH TAX - MINOR CAP	0	663	#DIV/0!	0	0	#DIV/0!
MATCH TAX - TECHNOLOGY	89,393	84,212	94%	90,509	81,250	90%
MATCH TAX - READING/MATH SPECIALIST	181,123	170,387	94%	81,123	73,293	90%
MATCH TAX - EXTRA TIME	134,016	125,645	94%	134,016	121,621	91%
ERATE	20,000	6,483	32%	10,000	28,973	290%
MAJOR CAPITAL IMPROVEMENTS				2,064,600	209,600	10%
DISCRETIONARY 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	\$42,145,866	\$35,870,483	85%	\$47,206,892	\$38,069,087	81%

BALANCE CARRIED FORWARD TO NEXT FISCAL YEAR
FOR THE MONTH ENDED FEBRUARY 28, 2015
67% 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	0	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	391,692	4,307,784	4,307,784	454,186	3,853,598	11%

Expensed through Contingency:

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