

**LAKE FOREST SCHOOL DISTRICT RESPONSIBILITY CENTER EXPENDITURE REPORT**  
**FOR THE MONTH ENDED APRIL 30, 2015**  
**83% 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	31,966	61%	59,070	29,876	51%	\$29,194
NORTH ELEMENTARY	80,850	45,556	56%	80,685	52,277	65%	\$28,408
SOUTH ELEMENTARY	73,260	61,362	84%	77,055	65,151	85%	\$11,904
WT CHIPMAN	161,205	148,338	92%	157,245	145,748	93%	\$11,497
WT CHIPMAN ATHLETIC	48,850	35,264	72%	47,650	39,197	82%	\$8,453
HIGH SCHOOL	169,100	137,345	81%	177,460	156,110	88%	\$21,350
LFHS ATHLETIC	124,600	119,167	96%	130,760	112,854	86%	\$17,906
ATHLETIC FIELD MAINTENANCE	15,000	8,271	55%	15,000	12,570	84%	\$2,430
SPARTAN STRENGTH & COND	28,000	21,746	78%	28,000	19,221	69%	\$8,779
LFHS AQUATIC	50,000	42,853	86%	50,000	36,314	73%	\$13,686
LFHS CREDIT RECOVERY	20,000	13,455	67%	20,000	8,514	43%	\$11,487
CENTRAL ELEMENTARY	98,670	74,865	76%	94,710	66,333	70%	\$28,377
SCHOOL RESOURCE OFFICER	118,000	117,492	100%	125,000	118,461	95%	\$6,539
BOARD OF EDUCATION	25,000	21,181	85%	25,000	25,797	103%	-\$797
SUPERINTENDENT	35,000	15,563	44%	35,000	33,293	95%	\$1,707
LEGAL SERVICES	50,000	42,192	84%	50,000	23,044	46%	\$26,956
PERSONNEL OFFICE	39,500	22,537	57%	37,000	23,044	62%	\$13,956
ADMIN PROFESSIONAL DEVELOPMENT	8,000	5,026	63%	8,000	12,451	156%	-\$4,451
ELEMENTARY CURRICULUM/PROGRAMS	125,000	49,586	40%	125,000	82,854	66%	\$42,146
SECONDARY CURRICULUM/PROGRAMS	160,000	77,876	49%	160,000	106,607	67%	\$53,393
INSTRUCTIONAL SUPPORT CADRES	18,000	3,489	19%	20,000	16,143	81%	\$3,857
LOCAL TESTING PROGRAMS/K-11 ASSESSMENT	20,000	2,990	15%	20,000	2,111	11%	\$17,889
SUMMER SCHOOL	175,000	122,558	70%	150,000	103,320	69%	\$46,680
SPECIAL EDUCATION	33,500	23,396	70%	33,500	10,929	33%	\$22,571
ACCELERATION	15,000	2,835	19%	15,000	10,170	68%	\$4,830
504 EMERGENCY FUND	5,000	0	0%	5,000	0	0%	\$5,000
ESL	3,500	802	23%	3,500	1,065	30%	\$2,435
INCLUSION/PBS	6,000	29	0%	6,000	29	0%	\$5,971
VISITING TEACHER	2,000	1,248	62%	2,000	1,551	78%	\$449
HOMEBOUND INSTRUCTION	20,000	10,862	54%	20,000	15,795	79%	\$4,205
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	9,610	10%	100,000	14,289	14%	\$85,711
TECHNOLOGY - REPLACEMENT	100,000	89,256	89%	100,000	57,729	58%	\$42,271
TECHNOLOGY - 1:1 INITIATIVE	150,000	15,628	10%	150,000	142,740	95%	\$7,260
BUILDING & GROUNDS	190,000	93,803	49%	190,000	143,003	75%	\$46,997
LOCAL ENERGY/UTILITIES	100,000	25,522	26%	75,000	10,075	13%	\$64,925
WATER/SEWER	80,000	31,237	39%	75,000	52,348	70%	\$22,652
TRANSPORTATION	13,000	9,748	75%	15,000	11,277	75%	\$3,723
TRANSPORTATION - MATCH	260,000	32,039	12%	225,000	169,114	75%	\$55,886
TRANSPORTATION - HOMELESS	0	0	#DIV/0!	40,000	19,814	50%	\$20,186
ADMINISTRATIVE & FINANCIAL SERVICES	490,000	466,968	95%	495,000	437,008	88%	\$57,992
TUITION REIMBURSEMENTS	50,000	33,331	67%	50,000	36,324	73%	\$13,676
USE OF FACILITIES/COMMUNITY SERVICES	5,000	4,534	91%	5,000	6,118	122%	-\$1,118
LOCAL SALARIES/OEC'S (staff, substitutes)	8,550,000	7,016,222	82%	9,000,000	7,469,705	83%	\$1,530,295
STRATEGIC PLAN INITIATIVES	100,000	21,055	21%	50,000	24,468	49%	\$25,533
INTENSE/COMPLEX	2,000	745	37%	2,000	0	0%	\$2,000
<b>GRAND TOTAL</b>	<b>\$11,982,505</b>	<b>\$9,115,499</b>	<b>76%</b>	<b>\$12,361,635</b>	<b>\$9,929,099</b>	<b>80%</b>	<b>\$2,432,536</b>

**LAKE FOREST SCHOOL DISTRICT DISCRETIONARY REVENUE REPORT**  
**FOR THE MONTH ENDED APRIL 30, 2015**  
**83% OF FISCAL YEAR 2015 COMPLETE**

	<b>BUDGET 2014</b>	<b>RECEIVED TO DATE</b>	<b>PERCENT RECEIVED</b>	<b>BUDGET 2015</b>	<b>RECEIVED TO DATE</b>	<b>PERCENT RECEIVED</b>
REAL ESTATE TAX COLLECTION	3,756,011	3,675,263	98%	4,287,784	<b>3,878,952</b>	90%
CAPITATION TAX COLLECTION	110,541	109,261	99%	113,960	<b>108,938</b>	96%
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	2,260	9%	25,000	<b>21,716</b>	87%
INDIRECT COSTS	260,000	139,225	54%	260,000	<b>131,963</b>	51%
POOL RECEIPTS	17,000	9,505	56%	15,000	<b>9,610</b>	64%
ATHETIC RECEIPTS	20,000	14,633	73%	15,000	<b>12,669</b>	84%
SPARTAN STRENGTH & CONDITIONING CENTER	5,000	4,917	98%	9,000	<b>3,595</b>	40%
INTEREST ON DEPOSITS	50,000	30,181	60%	25,000	<b>31,668</b>	127%
USE OF FACILITIES	5,000	4,691	94%	5,000	<b>3,436</b>	69%
SUMMER SCHOOL	5,000	1,075	22%	5,000	<b>855</b>	17%
DONATIONS I LOVE LF DAY	2,000	1,035	52%	1,500	1,990	133%
<b>DISCRETIONARY STATE FUNDS</b>						
DIVISION II	770,000	759,598	99%	762,300	<b>758,471</b>	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	<b>728,490</b>	101%
CASH OPTION	7,280	7,350	0%	7,280	<b>26,250</b>	0%
TECHNOLOGY BLOCK GRANT	63,668	59,998	0%	60,370	<b>60,370</b>	0%
<b>NON-DISCRETIONARY STATE FUNDS</b>						
DIVISION I SALARY/OEC	22,540,585	17,008,283	75%	23,292,364	<b>20,614,742</b>	89%
DIVISION II ENERGY	656,403	656,403	100%	656,403	<b>676,467</b>	103%
DIVISION II 509 VOC ED	79,947	79,947	100%	79,947	<b>85,011</b>	106%
TRANSPORTATION	2,092,932	2,156,592	103%	2,092,932	<b>2,063,011</b>	99%
PROFESSIONAL DEVELOPMENT GRANT	45,516	45,516	100%	41,254	<b>41,254</b>	100%
RELATED SERVICES	36,346	36,346	100%	120,388	<b>120,388</b>	100%
MINOR CAPITAL IMPROVEMENTS	290,367	290,367	100%	279,748	<b>279,748</b>	100%
OTHER STATE FUNDS	145,841	124,687	85%	144,090	141,262	98%
<b>NON-DISCRETIONARY LOCAL FUNDS</b>						
TUITION TAX	1,196,505	1,152,060	96%	1,518,409	<b>1,392,117</b>	92%
DEBT SERVICE	710,017	705,489	99%	697,206	<b>635,661</b>	91%
DEBT SERVICE INTEREST	1,500	1,219	81%	1,500	<b>1,614</b>	108%
KENT COUNTY SDCIF/MITIGATION PAYMENTS				1,472,813	<b>1,472,813</b>	100%
MATCH TAX - MINOR CAP	0	663	#DIV/0!	0	0	#DIV/0!
MATCH TAX - TECHNOLOGY	89,393	86,583	97%	90,509	<b>83,060</b>	92%
MATCH TAX - READING/MATH SPECIALIST	181,123	175,191	97%	81,123	<b>74,916</b>	92%
MATCH TAX - EXTRA TIME	134,016	129,196	96%	134,016	<b>124,303</b>	93%
ERATE	20,000	6,483	32%	10,000	<b>28,973</b>	290%
<b>MAJOR CAPITAL IMPROVEMENTS</b>				2,064,600	209,600	10%
<b>FEDERAL FUNDS</b>						
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%
<b>GRAND TOTAL</b>	<b>\$42,131,961</b>	<b>\$36,096,746</b>	<b>86%</b>	<b>\$47,206,892</b>	<b>\$41,860,243</b>	<b>89%</b>

BALANCE CARRIED FORWARD TO NEXT FISCAL YEAR  
FOR THE MONTH ENDED MARCH 31, 2015  
83% 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