

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
October 31, 2015**

<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	396,323.11	75,702.04	(320,621.07)	-80.90%
3200 FEDERAL THROUGH STATE	40,765,616.16	5,466,381.68	(35,299,234.48)	-86.59%
3300 STATE SOURCES	195,782,127.26	63,751,759.98	(132,030,367.28)	-67.44%
3400 LOCAL SOURCES	157,417,331.99	5,122,196.01	(152,295,135.98)	-96.75%
3600 TRANSFERS	38,430,413.55	30,987,730.34	(7,442,683.21)	-19.37%
3700 LONG TERM DEBT & SALE	-	31.05	31.05	
Total Revenue	432,791,812.07	105,403,801.10	(327,388,010.97)	-75.65%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	200,146,823.93	139,335,187.58	47,733,261.17	13,078,375.18	6.53%
6000 INSTRUCTION SUPPORT SERVICES	45,318,187.54	28,125,355.04	9,313,056.97	7,879,775.53	17.39%
7000 GENERAL SUPPORT SERVICES	124,346,798.68	47,635,106.45	30,403,643.67	46,308,048.56	37.24%
8000 MAINTENANCE OF PLANT	12,956,159.69	6,235,175.64	4,070,003.44	2,650,980.61	20.46%
9000 COMMUNITY SVCS/TRANSFERS	66,685,767.76	44,493.78	36,810,245.63	29,831,028.35	44.73%
Total Expenditures	449,453,737.60	221,375,318.49	128,330,210.88	99,748,208.23	22.19%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	194,495,251.88	135,902,539.01	42,584,991.93	16,007,720.94	8.23%
2000 EMPLOYEE BENEFITS	58,717,037.79	43,354,812.00	11,893,501.72	3,468,724.07	5.91%
3000 PURCHASED SERVICES	60,478,098.63	32,028,420.99	19,625,826.76	8,823,850.88	14.59%
4000 ENERGY SERVICES	10,343,601.44	50,151.79	2,655,295.03	7,638,154.62	73.84%
5000 MATERIALS & SUPPLIES	17,847,485.20	1,816,248.89	6,984,155.32	9,047,080.99	50.69%
6000 CAPITAL OUTLAY	33,358,137.49	8,160,924.72	6,858,252.73	18,338,960.04	54.98%
7000 OTHER EXPENSES	40,266,561.76	62,221.09	6,740,457.05	33,463,883.62	83.11%
9000 TRANSFERS	33,947,563.41	-	30,987,730.34	2,959,833.07	8.72%
Total Expenditures	449,453,737.60	221,375,318.49	128,330,210.88	99,748,208.23	22.19%

**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 7/1/2015	17,039,286.00	12,167,483.00	2,199,218.00	48,355,934.00
Budgeted Revenues	307,533,935.96	44,980,223.21	32,297,297.77	47,980,355.13
Budgeted Expenditures	310,431,797.51	45,732,195.50	32,639,933.96	60,649,810.63
Ending Fund Balance (Budgeted 6/30/16)	14,141,424.45	102,879,901.71	67,136,449.73	156,986,099.76
Unreserved Fund Balance % of Revenue	<u>4.71%</u>			

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
October 31, 2015**

<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	330,000.00	75,702.04	(254,297.96)	-77.06%
3200 FEDERAL THROUGH STATE	1,535,000.00	189,176.06	(1,345,823.94)	-87.68%
3300 STATE SOURCES	192,899,092.26	63,636,055.28	(129,263,036.98)	-67.01%
3400 LOCAL SOURCES	105,319,843.70	514,304.38	(104,805,539.32)	-99.51%
3600 TRANSFERS	7,450,000.00	-	(7,450,000.00)	-100.00%
3700 LONG TERM DEBT & SALE	-	30.00	30.00	0.00%
Total Revenue	307,533,935.96	64,415,267.76	(243,118,668.20)	-79.05%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	191,315,944.46	133,554,855.33	46,229,124.67	11,531,964.46	6.03%
6000 INSTRUCTION SUPPORT SERVICES	31,824,000.55	19,880,190.45	6,872,465.85	5,071,344.25	15.94%
7000 GENERAL SUPPORT SERVICES	73,484,834.59	33,801,001.04	20,664,058.87	19,019,774.68	25.88%
8000 MAINTENANCE OF PLANT	12,956,159.69	6,162,915.83	4,083,811.03	2,709,432.83	20.91%
9000 COMMUNITY SVCS/TRANSFERS	850,858.22	42,197.78	803,166.27	5,494.17	0.65%
Total Expenditures	310,431,797.51	193,441,160.43	78,652,626.69	38,338,010.39	12.35%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	173,881,840.06	122,091,241.76	38,495,697.60	13,294,900.70	7.65%
2000 EMPLOYEE BENEFITS	51,445,180.40	38,366,173.28	10,567,675.27	2,511,331.85	4.88%
3000 PURCHASED SERVICES	57,511,477.29	30,709,745.37	19,458,114.26	7,343,617.66	12.77%
4000 ENERGY SERVICES	10,052,338.00	5,155.11	2,692,935.44	7,354,247.45	73.16%
5000 MATERIALS & SUPPLIES	6,822,537.14	1,613,505.03	5,303,051.03	(94,018.92)	-1.38%
6000 CAPITAL OUTLAY	4,460,927.40	602,767.13	488,381.78	3,369,778.49	75.54%
7000 OTHER EXPENSES	5,480,530.83	52,572.75	869,804.92	4,558,153.16	83.17%
9000 TRANSFERS	776,966.39	-	776,966.39	-	0.00%
Total Expenditures	310,431,797.51	193,441,160.43	78,652,626.69	38,338,010.39	12.35%

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
October 31, 2015**

<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	1,316,880.00	-	(1,316,880.00)	-100.00%
3400 LOCAL SOURCES	4.22	12.17	7.95	188.39%
3600 TRANSFERS	30,980,413.55	30,987,730.34	7,316.79	0.02%
3700 LONG TERM DEBT & SALE	-	1.05	1.05	0.00%
Total Revenue	32,297,297.77	30,987,743.56	(1,309,554.21)	-4.05%

<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	32,639,933.96	-	5,793,613.13	26,846,320.83	0.00%
Total Expenditures	32,639,933.96	-	5,793,613.13	26,846,320.83	82.25%

<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	32,639,933.96	-	5,793,613.13	26,846,320.83	0.00%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	32,639,933.96	-	5,793,613.13	26,846,320.83	82.25%

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
October 31, 2015**

<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	1,317,076.00	115,704.70	(1,201,371.30)	-91.22%
3400 LOCAL SOURCES	46,663,279.13	3,426,216.67	(43,237,062.46)	-92.66%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	
Total Revenue	47,980,355.13	3,541,921.37	(44,438,433.76)	-92.62%

<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	27,457,943.25	7,132,339.12	6,109,201.15	14,216,402.98	-	51.78%
8000 MAINTENANCE OF PLANT	-	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	33,191,867.38	-	30,215,562.95	2,976,304.43	-	8.97%
Total Expenditures	60,649,810.63	7,132,339.12	36,324,764.10	17,192,707.41	-	28.35%

<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	27,457,943.25	7,132,339.12	6,109,201.15	14,216,402.98	-	51.78%
7000 OTHER EXPENSES	21,270.36	-	4,799.00	16,471.36	-	77.44%
9000 TRANSFERS	33,170,597.02	-	30,210,763.95	2,959,833.07	-	8.92%
Total Expenditures	60,649,810.63	7,132,339.12	36,324,764.10	17,192,707.41	-	28.35%

**Lake County School Board
Food Service Fund
Budget to Actual Comparison
For the Period Ending
October 31, 2015**

<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	15,730,308.44	3,865,155.70	(11,865,152.74)	-75.43%
3300 STATE SOURCES	249,079.00	-	(249,079.00)	-100.00%
3400 LOCAL SOURCES	5,434,204.94	1,181,662.79	(4,252,542.15)	-78.26%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	21,413,592.38	5,046,818.49	(16,366,773.89)	-76.43%

<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	22,165,564.67	6,491,142.84	3,858,360.19	11,816,061.64	53.31%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
Total Expenditure	22,165,564.67	6,491,142.84	3,858,360.19	11,816,061.64	53.31%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	6,211,189.63	4,246,305.52	1,234,431.35	730,452.76	11.76%
2000 EMPLOYEE BENEFITS	2,733,320.27	1,862,968.97	493,800.59	376,550.71	13.78%
3000 PURCHASED SERVICES	755,706.00	49,930.97	41,571.24	664,203.79	87.89%
4000 ENERGY SERVICES	289,630.00	-	7,168.65	282,461.35	97.52%
5000 MATERIALS & SUPPLIES	10,510,135.72	14,696.83	1,726,090.26	8,769,348.63	83.44%
6000 CAPITAL OUTLAY	1,065,642.04	315,894.55	326,103.06	423,644.43	39.75%
7000 OTHER EXPENSES	599,941.01	1,346.00	29,195.04	569,399.97	94.91%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	22,165,564.67	6,491,142.84	3,858,360.19	11,816,061.64	53.31%

**Lake County School Board
Special Revenue Funds (42XX)
Budget to Actual Comparison
For the Period Ending
October 31, 2015**

<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	66,323.11	-	(66,323.11)	-100.00%
3200 FEDERAL THROUGH STATE	23,500,307.72	1,412,049.92	(22,088,257.80)	-93.99%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	-	-	-	0.00%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	23,566,630.83	1,412,049.92	(22,154,580.91)	-94.01%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
5000 INSTRUCTION	8,830,879.47	5,664,205.85	1,612,740.55	1,553,933.07		17.60%
6000 INSTRUCTION SUPPORT SERVICES	13,494,186.99	8,201,351.33	2,490,139.66	2,802,696.00		20.77%
7000 GENERAL SUPPORT SERVICES	1,238,456.17	355.00	(2,504.88)	1,240,606.05		100.17%
8000 MAINTENANCE OF PLANT	-	-	-	-		0.00%
9000 COMMUNITY SVCS/TRANSFERS	3,108.20	-	199.28	2,908.92		93.59%
Total Expenditure	23,566,630.83	13,865,912.18	4,100,574.61	5,600,144.04		23.76%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
1000 SALARIES	14,402,222.19	9,564,986.46	2,855,318.25	1,981,917.48		13.76%
2000 EMPLOYEE BENEFITS	4,538,537.12	3,125,669.75	832,025.86	580,841.51		12.80%
3000 PURCHASED SERVICES	2,210,915.34	1,091,364.06	265,099.47	854,451.81		38.65%
4000 ENERGY SERVICES	1,633.44	-	222.60	1,410.84		86.37%
5000 MATERIALS & SUPPLIES	514,812.34	68,504.50	71,493.74	374,814.10		72.81%
6000 CAPITAL OUTLAY	373,624.80	14,637.41	25,737.39	333,250.00		89.19%
7000 OTHER EXPENSES	1,524,885.60	750.00	50,677.30	1,473,458.30		96.63%
9000 TRANSFERS	-	-	-	-		
Total Expenditure	23,566,630.83	13,865,912.18	4,100,574.61	5,600,144.04		23.76%