

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
November 30, 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	91,287.95	(305,035.16)	-76.97%
3200 FEDERAL THROUGH STATE	40,765,616.16	5,813,548.68	(34,952,067.48)	-85.74%
3300 STATE SOURCES	195,783,596.49	79,731,977.31	(116,051,619.18)	-59.28%
3400 LOCAL SOURCES	157,470,363.79	27,292,907.92	(130,177,455.87)	-82.67%
3600 TRANSFERS	38,429,725.74	30,988,141.62	(7,441,584.12)	-19.36%
3700 LONG TERM DEBT & SALE	6,424.61	6,536.71	112.10	
Total Revenue	432,852,049.90	143,924,400.19	(288,927,649.71)	-66.75%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	199,933,638.76	123,928,934.12	65,360,866.15	10,643,838.49	5.32%
6000 INSTRUCTION SUPPORT SERVICES	45,442,039.00	25,090,135.31	12,785,361.92	7,566,541.77	16.65%
7000 GENERAL SUPPORT SERVICES	124,997,008.87	43,435,329.65	40,149,287.20	41,412,392.02	33.13%
8000 MAINTENANCE OF PLANT	12,976,930.05	5,365,196.11	4,928,964.23	2,682,769.71	20.67%
9000 COMMUNITY SVCS/TRANSFERS	67,272,323.89	36,948.15	41,985,933.32	25,249,442.42	37.53%
Total Expenditures	450,621,940.57	197,856,543.34	165,210,412.82	87,554,984.41	19.43%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	194,495,828.55	121,131,317.26	58,249,728.80	15,114,782.49	7.77%
2000 EMPLOYEE BENEFITS	58,798,729.55	38,495,861.37	17,083,472.17	3,219,396.01	5.48%
3000 PURCHASED SERVICES	60,912,838.89	28,598,050.41	24,422,383.10	7,892,405.38	12.96%
4000 ENERGY SERVICES	10,342,901.44	74,880.71	3,574,477.40	6,693,543.33	64.72%
5000 MATERIALS & SUPPLIES	17,753,948.22	796,379.65	9,335,604.74	7,621,963.83	42.93%
6000 CAPITAL OUTLAY	33,537,169.42	8,750,678.96	8,244,396.22	16,542,094.24	49.32%
7000 OTHER EXPENSES	40,917,961.09	9,374.98	13,312,208.77	27,596,377.34	67.44%
9000 TRANSFERS	33,862,563.41	-	30,988,141.62	2,874,421.79	8.49%
Total Expenditures	450,621,940.57	197,856,543.34	165,210,412.82	87,554,984.41	19.43%

**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	307,592,221.69	44,980,223.21	32,296,609.96	47,982,995.04
Budgeted Expenditures	310,490,083.24	46,055,240.62	33,311,415.09	60,765,201.62
Ending Fund Balance (Budgeted 6/30/16)	<u>14,141,424.45</u>	<u>103,202,946.83</u>	<u>67,807,243.05</u>	<u>157,104,130.66</u>
Unreserved Fund Balance % of Revenue	<u>4.71%</u>			

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
November 30, 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	91,287.95	(238,712.05)	-72.34%
3200 FEDERAL THROUGH STATE	1,535,000.00	536,343.06	(998,656.94)	-65.06%
3300 STATE SOURCES	192,900,561.49	79,500,739.83	(113,399,821.66)	-58.79%
3400 LOCAL SOURCES	105,370,235.59	16,929,863.12	(88,440,372.47)	-83.93%
3600 TRANSFERS	7,450,000.00	-	(7,450,000.00)	-100.00%
3700 LONG TERM DEBT & SALE	6,424.61	6,534.61	110.00	0.00%
Total Revenue	307,592,221.69	97,064,768.57	(210,527,453.12)	-68.44%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	191,165,181.60	118,658,649.85	63,095,170.71	9,411,361.04	4.92%
6000 INSTRUCTION SUPPORT SERVICES	31,885,650.54	17,598,325.00	9,423,467.44	4,863,858.10	15.25%
7000 GENERAL SUPPORT SERVICES	73,611,387.83	29,805,362.04	26,554,214.47	17,251,811.32	23.44%
8000 MAINTENANCE OF PLANT	12,976,930.05	5,353,926.33	4,940,238.75	2,682,764.97	20.67%
9000 COMMUNITY SVCS/TRANSFERS	850,933.22	36,948.15	806,116.79	7,868.28	0.92%
Total Expenditures	310,490,083.24	171,453,211.37	104,819,208.16	34,217,663.71	11.02%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	173,869,209.59	108,802,522.22	52,461,238.90	12,605,448.47	7.25%
2000 EMPLOYEE BENEFITS	51,527,493.07	34,085,807.66	15,146,914.58	2,294,770.83	4.45%
3000 PURCHASED SERVICES	57,929,034.22	27,219,071.15	24,178,557.48	6,531,405.59	11.27%
4000 ENERGY SERVICES	10,051,638.00	5,623.74	3,634,889.76	6,411,124.50	63.78%
5000 MATERIALS & SUPPLIES	6,768,451.80	543,230.15	6,616,536.37	(391,314.72)	-5.78%
6000 CAPITAL OUTLAY	4,103,249.22	792,246.70	708,495.25	2,602,507.27	63.43%
7000 OTHER EXPENSES	5,464,040.95	4,709.75	1,295,609.43	4,163,721.77	76.20%
9000 TRANSFERS	776,966.39	-	776,966.39	-	0.00%
Total Expenditures	310,490,083.24	171,453,211.37	104,819,208.16	34,217,663.71	11.02%

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
November 30, 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	30,979,725.74	30,988,141.62	8,415.88	0.03%
3700 LONG TERM DEBT & SALE	-	2.10	2.10	0.00%
Total Revenue	32,296,609.96	30,988,155.89	(1,308,454.07)	-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	33,311,415.09	-	10,961,452.39	22,349,962.70	0.00%
Total Expenditures	33,311,415.09	-	10,961,452.39	22,349,962.70	67.09%

<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	33,311,415.09	-	10,961,452.39	22,349,962.70	0.00%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	33,311,415.09	-	10,961,452.39	22,349,962.70	67.09%

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
November 30, 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	231,237.48	(1,085,838.52)	-82.44%
3400 LOCAL SOURCES	46,665,919.04	8,850,831.16	(37,815,087.88)	-81.03%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	-
Total Revenue	47,982,995.04	9,082,068.64	(38,900,926.40)	-81.07%

<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	27,658,334.24	7,366,627.91	7,251,278.19	13,040,428.14	47.15%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	33,106,867.38	-	30,217,338.86	2,889,528.52	8.73%
Total Expenditures	60,765,201.62	7,366,627.91	37,468,617.05	15,929,956.66	26.22%

<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	27,658,334.24	7,366,627.91	7,251,278.19	13,040,428.14	47.15%
7000 OTHER EXPENSES	21,270.36	-	6,163.63	15,106.73	71.02%
9000 TRANSFERS	33,085,597.02	-	30,211,175.23	2,874,421.79	8.69%
Total Expenditures	60,765,201.62	7,366,627.91	37,468,617.05	15,929,956.66	26.22%

**Lake County School Board
Food Service Fund
Budget to Actual Comparison
For the Period Ending
November 30, 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	1,512,201.47	(3,922,003.47)	-72.17%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	21,413,592.38	5,377,357.17	(16,036,235.21)	-74.89%

<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	22,488,609.79	5,839,244.23	6,255,947.85	10,393,417.71	46.22%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
Total Expenditure	22,488,609.79	5,839,244.23	6,255,947.85	10,393,417.71	46.22%

<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	3,752,039.97	1,796,540.95	662,608.71	10.67%
2000 EMPLOYEE BENEFITS	2,733,320.27	1,644,319.24	730,008.91	358,992.12	13.13%
3000 PURCHASED SERVICES	766,928.66	28,492.47	92,152.76	646,283.43	84.27%
4000 ENERGY SERVICES	289,630.00	-	8,604.56	281,025.44	97.03%
5000 MATERIALS & SUPPLIES	10,473,876.09	14,033.19	2,763,408.37	7,696,434.53	73.48%
6000 CAPITAL OUTLAY	1,400,833.16	399,609.36	392,231.95	608,991.85	43.47%
7000 OTHER EXPENSES	612,831.98	750.00	473,000.35	139,081.63	22.69%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	22,488,609.79	5,839,244.23	6,255,947.85	10,393,417.71	46.22%

**Lake County School Board
Special Revenue Funds (42XX)
Budget to Actual Comparison
For the Period Ending
November 30, 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	8,768,457.16	5,082,847.56	2,453,132.15	1,232,477.45	14.06%	
6000 INSTRUCTION SUPPORT SERVICES	13,556,388.46	7,354,175.37	3,499,529.42	2,702,683.67	19.94%	
7000 GENERAL SUPPORT SERVICES	1,238,677.01	250.00	510,404.68	728,022.33	58.77%	
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%	
9000 COMMUNITY SVCS/TRANSFERS	3,108.20	-	1,025.28	2,082.92	67.01%	
Total Expenditure	23,566,630.83	12,437,272.93	6,464,091.53	4,665,266.37	19.80%	

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>Remaining</u>	%
1000 SALARIES	14,415,429.33	8,547,799.80	4,020,904.22	1,846,725.31	12.81%	
2000 EMPLOYEE BENEFITS	4,537,916.21	2,761,325.48	1,210,957.67	565,633.06	12.46%	
3000 PURCHASED SERVICES	2,216,876.01	1,036,028.60	466,111.10	714,736.31	32.24%	
4000 ENERGY SERVICES	1,633.44	-	240.05	1,393.39	85.30%	
5000 MATERIALS & SUPPLIES	511,620.33	54,391.10	139,262.42	317,966.81	62.15%	
6000 CAPITAL OUTLAY	374,752.80	35,327.95	49,257.87	290,166.98	77.43%	
7000 OTHER EXPENSES	1,508,402.71	2,400.00	577,358.20	928,644.51	61.56%	
9000 TRANSFERS	-	-	-	-		
Total Expenditure	23,566,630.83	12,437,272.93	6,464,091.53	4,665,266.37	19.80%	