

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
January 31, 2016**

<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	183,525.54	(212,797.57)	-53.69%
3200 FEDERAL THROUGH STATE	40,973,076.16	16,315,768.60	(24,657,307.56)	-60.18%
3300 STATE SOURCES	192,608,977.49	111,582,220.35	(81,026,757.14)	-42.07%
3400 LOCAL SOURCES	157,773,956.89	120,975,550.01	(36,798,406.88)	-23.32%
3600 TRANSFERS	38,819,079.50	31,378,103.44	(7,440,976.06)	-19.17%
3700 LONG TERM DEBT & SALE	6,424.61	9,474.44	3,049.83	
Total Revenue	430,577,837.76	280,444,642.38	(150,133,195.38)	-34.87%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	198,868,756.18	97,082,537.48	100,757,256.95	1,028,961.75	0.52%
6000 INSTRUCTION SUPPORT SERVICES	45,808,241.30	19,389,916.17	19,961,827.80	6,456,497.33	14.09%
7000 GENERAL SUPPORT SERVICES	125,993,909.20	34,532,056.93	54,726,975.13	36,734,877.14	29.16%
8000 MAINTENANCE OF PLANT	13,432,259.42	4,013,851.35	7,084,082.24	2,334,325.83	17.38%
9000 COMMUNITY SVCS/TRANSFERS	67,284,689.88	45,218.53	42,021,076.75	25,218,394.60	37.48%
Total Expenditures	451,387,855.98	155,063,580.46	224,551,218.87	71,773,056.65	15.90%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	192,722,068.32	94,843,856.48	91,948,209.54	5,930,002.30	3.08%
2000 EMPLOYEE BENEFITS	58,860,026.24	28,711,786.14	27,835,116.80	2,313,123.30	3.93%
3000 PURCHASED SERVICES	62,668,771.07	20,953,766.18	34,345,118.37	7,369,886.52	11.76%
4000 ENERGY SERVICES	10,335,872.37	95,465.78	4,831,648.48	5,408,758.11	52.33%
5000 MATERIALS & SUPPLIES	18,071,252.67	802,230.32	11,254,054.62	6,014,967.73	33.28%
6000 CAPITAL OUTLAY	33,935,093.38	9,245,293.86	9,509,030.32	15,180,769.20	44.73%
7000 OTHER EXPENSES	40,932,208.52	411,181.70	13,827,079.12	26,693,947.70	65.22%
9000 TRANSFERS	33,862,563.41	-	31,000,961.62	2,861,601.79	8.45%
Total Expenditures	451,387,855.98	155,063,580.46	224,551,218.87	71,773,056.65	15.90%

**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	48,355,933.00
Budgeted Revenues	305,098,337.61	45,187,683.21	32,308,821.90	47,982,995.04
Budgeted Expenditures	(310,209,053.78)	(47,089,973.55)	(33,323,627.03)	(60,765,201.62)
Ending Fund Balance (Budgeted 6/30/16)	11,928,569.83	10,265,192.66	1,184,412.87	35,573,726.42
Unreserved Fund Balance % of Revenue	4.01%			

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
January 31, 2016**

<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	152,850.70	(177,149.30)	-53.68%
3200 FEDERAL THROUGH STATE	1,535,000.00	339,360.06	(1,195,639.94)	-77.89%
3300 STATE SOURCES	189,725,942.49	111,066,961.43	(78,658,981.06)	-41.46%
3400 LOCAL SOURCES	105,673,828.69	85,111,574.55	(20,562,254.14)	-19.46%
3600 TRANSFERS	7,827,141.82	389,961.82	(7,437,180.00)	-95.02%
3700 LONG TERM DEBT & SALE	6,424.61	9,472.34	3,047.73	0.00%
Total Revenue	305,098,337.61	197,070,180.90	(108,028,156.71)	-35.41%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	189,922,384.82	92,535,779.08	97,267,195.36	119,410.38	0.06%
6000 INSTRUCTION SUPPORT SERVICES	32,232,147.05	13,724,985.24	14,623,034.36	3,884,127.45	12.05%
7000 GENERAL SUPPORT SERVICES	73,771,175.22	22,189,744.10	37,617,923.97	13,963,507.15	18.93%
8000 MAINTENANCE OF PLANT	13,432,259.42	3,999,679.54	7,098,254.05	2,334,325.83	17.38%
9000 COMMUNITY SVCS/TRANSFERS	851,087.27	40,957.28	824,312.52	(14,182.53)	-1.67%
Total Expenditures	310,209,053.78	132,491,145.24	157,430,720.26	20,287,188.28	6.54%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	171,955,213.36	85,537,646.39	82,663,763.97	3,753,803.00	2.18%
2000 EMPLOYEE BENEFITS	51,585,658.61	25,487,492.76	24,659,479.36	1,438,686.49	2.79%
3000 PURCHASED SERVICES	59,673,607.72	19,927,774.30	33,800,351.11	5,945,482.31	9.96%
4000 ENERGY SERVICES	10,044,608.93	5,623.74	4,816,603.24	5,222,381.95	51.99%
5000 MATERIALS & SUPPLIES	6,621,205.67	505,212.50	7,378,137.26	(1,262,144.09)	-19.06%
6000 CAPITAL OUTLAY	4,088,427.49	1,023,890.30	960,290.97	2,104,246.22	51.47%
7000 OTHER EXPENSES	5,463,365.61	3,505.25	2,375,127.96	3,084,732.40	56.46%
9000 TRANSFERS	776,966.39	-	776,966.39	-	0.00%
Total Expenditures	310,209,053.78	132,491,145.24	157,430,720.26	20,287,188.28	6.54%

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
January 31, 2016**

<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	619.11	614.89	14570.85%
3600 TRANSFERS	30,991,937.68	30,988,141.62	(3,796.06)	-0.01%
3700 LONG TERM DEBT & SALE	-	2.10	2.10	0.00%
Total Revenue	32,308,821.90	30,988,762.83	(1,320,059.07)	-4.09%

<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	33,323,627.03	-	10,963,952.39	22,359,674.64	0.00%
Total Expenditures	33,323,627.03	-	10,963,952.39	22,359,674.64	67.10%

<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	33,323,627.03	-	10,963,952.39	22,359,674.64	0.00%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	33,323,627.03	-	10,963,952.39	22,359,674.64	67.10%

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
January 31, 2016**

<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	515,258.92	(801,817.08)	-60.88%
3400 LOCAL SOURCES	46,665,919.04	33,627,852.26	(13,038,066.78)	-27.94%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	
Total Revenue	47,982,995.04	34,143,111.18	(13,839,883.86)	-28.84%

<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	7,158,685.90	8,288,099.91	12,211,548.43	-	44.15%
8000 MAINTENANCE OF PLANT	-	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	33,106,867.38	-	30,235,980.28	2,870,887.10	-	8.67%
Total Expenditures	60,765,201.62	7,158,685.90	38,524,080.19	15,082,435.53	-	24.82%

<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	7,158,685.90	8,288,099.91	12,211,548.43	-	44.15%
7000 OTHER EXPENSES	21,270.36	-	11,985.05	9,285.31	-	43.65%
9000 TRANSFERS	33,085,597.02	-	30,223,995.23	2,861,601.79	-	8.65%
Total Expenditures	60,765,201.62	7,158,685.90	38,524,080.19	15,082,435.53	-	24.82%

**Lake County School Board
Food Service Fund
Budget to Actual Comparison
For the Period Ending
January 31, 2016**

<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	7,719,538.36	(8,010,770.08)	-50.93%
3300 STATE SOURCES	249,079.00	-	(249,079.00)	-100.00%
3400 LOCAL SOURCES	5,434,204.94	2,235,504.09	(3,198,700.85)	-58.86%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	21,413,592.38	9,955,042.45	(11,458,549.93)	-53.51%

<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	23,315,882.72	4,466,816.61	9,042,991.25	9,806,074.86	42.06%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
Total Expenditure	23,315,882.72	4,466,816.61	9,042,991.25	9,806,074.86	42.06%

<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	2,767,543.85	2,855,497.57	588,148.21	9.47%
2000 EMPLOYEE BENEFITS	2,733,320.27	1,180,338.20	1,189,456.54	363,525.53	13.30%
3000 PURCHASED SERVICES	766,928.66	7,030.38	159,122.75	600,775.53	78.34%
4000 ENERGY SERVICES	289,630.00	-	104,682.06	184,947.94	63.86%
5000 MATERIALS & SUPPLIES	10,922,122.42	12,782.78	3,858,259.61	7,051,080.03	64.56%
6000 CAPITAL OUTLAY	1,779,859.76	498,371.40	601,284.44	680,203.92	38.22%
7000 OTHER EXPENSES	612,831.98	750.00	274,688.28	337,393.70	55.05%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	23,315,882.72	4,466,816.61	9,042,991.25	9,806,074.86	42.06%

**Lake County School Board
Special Revenue Funds (42XX)
Budget to Actual Comparison
For the Period Ending
January 31, 2016**

<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	30,674.84	(35,648.27)	-53.75%
3200 FEDERAL THROUGH STATE	23,707,767.72	8,256,870.18	(15,450,897.54)	-65.17%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	-	-	-	0.00%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	23,774,090.83	8,287,545.02	(15,486,545.81)	-65.14%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	8,946,371.36	3,915,149.17	4,121,670.82	909,551.37	10.17%
6000 INSTRUCTION SUPPORT SERVICES	13,576,094.25	5,422,833.06	5,580,891.31	2,572,369.88	18.95%
7000 GENERAL SUPPORT SERVICES	1,248,517.02	250.00	495,896.32	752,370.70	60.26%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	3,108.20	-	1,092.81	2,015.39	64.84%
Total Expenditure	23,774,090.83	9,338,232.23	10,199,551.26	4,236,307.34	17.82%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	14,555,665.33	6,538,666.24	6,428,948.00	1,588,051.09	10.91%
2000 EMPLOYEE BENEFITS	4,541,047.36	2,043,955.18	1,986,180.90	510,911.28	11.25%
3000 PURCHASED SERVICES	2,228,234.69	627,484.05	777,121.96	823,628.68	36.96%
4000 ENERGY SERVICES	1,633.44	-	205.22	1,428.22	87.44%
5000 MATERIALS & SUPPLIES	527,924.58	55,875.64	247,393.15	224,655.79	42.55%
6000 CAPITAL OUTLAY	408,471.89	72,101.12	151,600.14	184,770.63	45.23%
7000 OTHER EXPENSES	1,511,113.54	150.00	608,101.89	902,861.65	59.75%
9000 TRANSFERS	-	-	-	-	
Total Expenditure	23,774,090.83	9,338,232.23	10,199,551.26	4,236,307.34	17.82%