

**Lake County School Board  
All Funds  
Budget to Actual Comparison  
For the Period Ending  
April 30, 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	269,741.28	(126,581.83)	-31.94%
3200 FEDERAL THROUGH STATE	41,231,829.18	27,385,863.87	(13,845,965.31)	-33.58%
3300 STATE SOURCES	194,244,277.56	162,140,541.64	(32,103,735.92)	-16.53%
3400 LOCAL SOURCES	157,904,859.91	140,553,538.86	(17,351,321.05)	-10.99%
3600 TRANSFERS	38,833,129.61	32,040,103.44	(6,793,026.17)	-17.49%
3700 LONG TERM DEBT & SALE	204,583.43	196,293.59	(8,289.84)	-4.05%
<b>Total Revenue</b>	<b>432,815,002.80</b>	<b>362,586,082.68</b>	<b>(70,228,920.12)</b>	<b>-16.23%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	201,581,199.46	47,995,471.98	151,869,709.38	1,716,018.10	0.85%
6000 INSTRUCTION SUPPORT SERVICES	48,251,105.55	10,815,928.42	32,120,607.69	5,314,569.44	11.01%
7000 GENERAL SUPPORT SERVICES	123,551,706.39	23,730,271.67	79,018,097.18	20,803,337.54	16.84%
8000 MAINTENANCE OF PLANT	13,411,983.15	2,254,535.86	9,777,722.15	1,379,725.14	10.29%
9000 COMMUNITY SVCS/TRANSFERS	67,307,669.18	19,173.86	43,209,071.30	24,079,424.02	35.78%
<b>Total Expenditures</b>	<b>454,103,663.73</b>	<b>84,815,381.79</b>	<b>315,995,207.70</b>	<b>53,293,074.24</b>	<b>11.74%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	191,602,844.22	47,144,018.09	141,096,125.68	3,362,700.45	1.76%
2000 EMPLOYEE BENEFITS	57,856,269.34	12,980,111.24	43,750,682.35	1,125,475.75	1.95%
3000 PURCHASED SERVICES	63,059,111.40	10,452,802.24	48,465,506.32	4,140,802.84	6.57%
4000 ENERGY SERVICES	9,658,095.02	1,861,048.08	7,098,978.14	698,068.80	7.23%
5000 MATERIALS & SUPPLIES	20,625,508.57	895,159.48	14,391,201.41	5,339,147.68	25.89%
6000 CAPITAL OUTLAY	34,656,786.13	10,872,306.44	13,271,278.11	10,513,201.58	30.34%
7000 OTHER EXPENSES	42,782,485.64	609,936.22	16,258,474.07	25,914,075.35	60.57%
9000 TRANSFERS	33,862,563.41	-	31,662,961.62	2,199,601.79	6.50%
<b>Total Expenditures</b>	<b>454,103,663.73</b>	<b>84,815,381.79</b>	<b>315,995,207.70</b>	<b>53,293,074.24</b>	<b>11.74%</b>

**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	306,796,350.21	45,446,436.23	32,459,604.68	48,112,611.68
Budgeted Expenditures	(311,868,073.44)	(48,348,726.57)	(33,323,627.03)	(60,563,236.69)
Ending Fund Balance (Budgeted 6/30/16)	<u>11,967,562.77</u>	<u>9,265,192.66</u>	<u>1,335,195.65</u>	<u>35,905,307.99</u>
Unreserved Fund Balance % of Revenue	<u>4.00%</u>			

**Lake County School Board  
General Fund  
Budget to Actual Comparison  
For the Period Ending  
April 30, 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	236,998.77	(93,001.23)	-28.18%
3200 FEDERAL THROUGH STATE	1,535,000.00	1,113,719.59	(421,280.41)	-27.44%
3300 STATE SOURCES	191,361,242.56	160,863,864.07	(30,497,378.49)	-15.94%
3400 LOCAL SOURCES	105,673,721.22	97,657,938.79	(8,015,782.43)	-7.59%
3600 TRANSFERS	7,839,961.82	1,089,961.82	(6,750,000.00)	-86.10%
3700 LONG TERM DEBT & SALE	56,424.61	48,134.77	(8,289.84)	0.00%
<b>Total Revenue</b>	<b>306,796,350.21</b>	<b>261,010,617.81</b>	<b>(45,785,732.40)</b>	<b>-14.92%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	194,984,656.43	46,285,654.70	147,935,431.73	763,570.00	0.39%
6000 INSTRUCTION SUPPORT SERVICES	32,086,686.78	7,044,791.10	21,876,472.65	3,165,423.03	9.87%
7000 GENERAL SUPPORT SERVICES	70,510,680.51	11,782,067.95	54,454,896.25	4,273,716.31	6.06%
8000 MAINTENANCE OF PLANT	13,411,983.15	2,036,179.50	9,996,154.94	1,379,648.71	10.29%
9000 COMMUNITY SVCS/TRANSFERS	874,066.57	17,511.36	851,255.73	5,299.48	0.61%
<b>Total Expenditures</b>	<b>311,868,073.44</b>	<b>67,166,204.61</b>	<b>235,114,211.30</b>	<b>9,587,657.53</b>	<b>3.07%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	170,943,668.66	42,641,040.87	127,069,872.90	1,232,754.89	0.72%
2000 EMPLOYEE BENEFITS	50,684,473.63	11,558,094.92	39,011,144.02	115,234.69	0.23%
3000 PURCHASED SERVICES	59,978,294.68	9,603,257.66	47,290,541.88	3,084,495.14	5.14%
4000 ENERGY SERVICES	9,366,831.58	1,805,618.29	7,043,989.14	517,224.15	5.52%
5000 MATERIALS & SUPPLIES	8,971,388.10	483,525.20	8,480,186.73	7,676.17	0.09%
6000 CAPITAL OUTLAY	4,196,680.40	475,992.26	1,990,996.10	1,729,692.04	41.22%
7000 OTHER EXPENSES	6,949,770.00	598,675.41	3,450,514.14	2,900,580.45	41.74%
9000 TRANSFERS	776,966.39	-	776,966.39	-	0.00%
<b>Total Expenditures</b>	<b>311,868,073.44</b>	<b>67,166,204.61</b>	<b>235,114,211.30</b>	<b>9,587,657.53</b>	<b>3.07%</b>

**Lake County School Board  
Debt Service Funds  
Budget to Actual Comparison  
For the Period Ending  
April 30, 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	1,398.07	1,398.07	-	0.00%
3600 TRANSFERS	30,993,167.79	30,950,141.62	(43,026.17)	-0.14%
3700 LONG TERM DEBT & SALE	148,158.82	148,158.82	-	0.00%
<b>Total Revenue</b>	<b>32,459,604.68</b>	<b>31,099,698.51</b>	<b>(1,359,906.17)</b>	<b>-4.19%</b>

<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	-	11,456,208.51	21,867,418.52	0.00%
<b>Total Expenditures</b>	<b>33,323,627.03</b>	<b>-</b>	<b>11,456,208.51</b>	<b>21,867,418.52</b>	<b>65.62%</b>

<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	-	11,456,208.51	21,867,418.52	0.00%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>33,323,627.03</b>	<b>-</b>	<b>11,456,208.51</b>	<b>21,867,418.52</b>	<b>65.62%</b>

**Lake County School Board  
Capital Funds  
Budget to Actual Comparison  
For the Period Ending  
April 30, 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	1,037,637.57	(279,438.43)	-21.22%
3400 LOCAL SOURCES	46,795,535.68	39,335,760.03	(7,459,775.65)	-15.94%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	
<b>Total Revenue</b>	<b>48,112,611.68</b>	<b>40,373,397.60</b>	<b>(7,739,214.08)</b>	<b>-16.09%</b>

<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	27,456,369.31	8,814,516.13	10,507,009.94	8,134,843.24	29.63%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	33,106,867.38	-	30,900,093.38	2,206,774.00	6.67%
<b>Total Expenditures</b>	<b>60,563,236.69</b>	<b>8,814,516.13</b>	<b>41,407,103.32</b>	<b>10,341,617.24</b>	<b>17.08%</b>

<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	27,456,369.31	8,814,516.13	10,507,009.94	8,134,843.24	29.63%
7000 OTHER EXPENSES	21,270.36	-	14,098.15	7,172.21	33.72%
9000 TRANSFERS	33,085,597.02	-	30,885,995.23	2,199,601.79	6.65%
<b>Total Expenditures</b>	<b>60,563,236.69</b>	<b>8,814,516.13</b>	<b>41,407,103.32</b>	<b>10,341,617.24</b>	<b>17.08%</b>

**Lake County School Board  
Food Service Fund  
Budget to Actual Comparison  
For the Period Ending  
April 30, 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	12,447,694.90	(3,282,613.54)	-20.87%
3300 STATE SOURCES	249,079.00	239,040.00	(10,039.00)	-4.03%
3400 LOCAL SOURCES	5,434,204.94	3,558,441.97	(1,875,762.97)	-34.52%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
<b>Total Revenue</b>	<b>21,413,592.38</b>	<b>16,245,176.87</b>	<b>(5,168,415.51)</b>	<b>-24.14%</b>

<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	24,315,882.72	2,611,948.82	13,830,947.96	7,872,985.94	32.38%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditure</b>	<b>24,315,882.72</b>	<b>2,611,948.82</b>	<b>13,830,947.96</b>	<b>7,872,985.94</b>	<b>32.38%</b>

<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	1,221,327.90	4,470,410.34	519,451.39	8.36%
2000 EMPLOYEE BENEFITS	2,733,320.27	494,418.77	1,825,851.18	413,050.32	15.11%
3000 PURCHASED SERVICES	779,840.52	18,456.09	202,539.19	558,845.24	71.66%
4000 ENERGY SERVICES	289,630.00	-	110,199.63	179,430.37	61.95%
5000 MATERIALS & SUPPLIES	10,843,845.35	3,779.43	5,719,037.08	5,121,028.84	47.23%
6000 CAPITAL OUTLAY	2,493,604.21	868,716.63	1,089,533.39	535,354.19	21.47%
7000 OTHER EXPENSES	964,452.74	5,250.00	413,377.15	545,825.59	56.59%
9000 TRANSFERS	-	-	-	-	-
<b>Total Expenditure</b>	<b>24,315,882.72</b>	<b>2,611,948.82</b>	<b>13,830,947.96</b>	<b>7,872,985.94</b>	<b>32.38%</b>

**Lake County School Board  
Special Revenue Funds (42XX)  
Budget to Actual Comparison  
For the Period Ending  
April 30, 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	32,742.51	(33,580.60)	-50.63%
3200 FEDERAL THROUGH STATE	23,966,520.74	13,824,449.38	(10,142,071.36)	-42.32%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	-	-	-	0.00%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
<b>Total Revenue</b>	<b>24,032,843.85</b>	<b>13,857,191.89</b>	<b>(10,175,651.96)</b>	<b>-42.34%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	6,596,543.03	1,354,718.67	4,288,944.44	952,879.92	14.45%
6000 INSTRUCTION SUPPORT SERVICES	16,164,418.77	3,679,668.74	10,336,706.89	2,148,043.14	13.29%
7000 GENERAL SUPPORT SERVICES	1,268,773.85	2,422.00	775,619.19	490,732.66	38.68%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	3,108.20	882.00	2,294.18	(67.98)	-2.19%
<b>Total Expenditure</b>	<b>24,032,843.85</b>	<b>5,037,691.41</b>	<b>15,403,564.70</b>	<b>3,591,587.74</b>	<b>14.94%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	14,447,985.93	3,281,649.32	9,555,842.44	1,610,494.17	11.15%
2000 EMPLOYEE BENEFITS	4,438,475.44	927,597.55	2,913,687.15	597,190.74	13.45%
3000 PURCHASED SERVICES	2,300,976.20	542,669.31	1,275,080.48	483,226.41	21.00%
4000 ENERGY SERVICES	1,633.44	-	587.37	1,046.07	64.04%
5000 MATERIALS & SUPPLIES	810,275.12	140,288.14	459,771.73	210,215.25	25.94%
6000 CAPITAL OUTLAY	510,132.21	142,262.09	271,153.60	96,716.52	18.96%
7000 OTHER EXPENSES	1,523,365.51	3,225.00	927,441.93	592,698.58	38.91%
9000 TRANSFERS	-	-	-	-	-
<b>Total Expenditure</b>	<b>24,032,843.85</b>	<b>5,037,691.41</b>	<b>15,403,564.70</b>	<b>3,591,587.74</b>	<b>14.94%</b>