

**Lake County School Board  
All Funds  
Budget to Actual Comparison  
For the Period Ending  
March 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	380,000.00	241,982.41	(138,017.59)	-36.32%
3200 FEDERAL THROUGH STATE	40,875,331.86	22,689,214.40	(18,186,117.46)	-44.49%
3300 STATE SOURCES	187,017,333.02	138,231,251.53	(48,786,081.49)	-26.09%
3400 LOCAL SOURCES	146,290,568.28	126,494,265.17	(19,796,303.11)	-13.53%
3600 TRANSFERS	37,023,228.64	16,053,543.07	(20,969,685.57)	-56.64%
3700 LONG TERM DEBT & SALE	452,302.49	678,381.59	226,079.10	
<b>Total Revenue</b>	<b>412,038,764.29</b>	<b>304,388,638.17</b>	<b>(107,650,126.12)</b>	<b>-26.13%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	196,521,935.58	60,389,929.65	128,955,869.22	7,176,136.71	3.65%
6000 INSTRUCTION SUPPORT SERVICES	42,661,975.49	12,676,163.70	25,389,568.68	4,596,243.11	10.77%
7000 GENERAL SUPPORT SERVICES	127,671,252.83	25,652,820.75	74,916,963.25	27,101,468.83	21.23%
8000 MAINTENANCE OF PLANT	12,228,721.76	2,529,578.99	8,320,122.92	1,379,019.85	11.28%
9000 COMMUNITY SVCS/TRANSFERS	75,124,529.10	19,162.20	38,287,006.97	36,818,359.93	49.01%
<b>Total Expenditures</b>	<b>454,208,414.76</b>	<b>101,267,655.29</b>	<b>275,869,531.04</b>	<b>77,071,228.43</b>	<b>16.97%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	183,916,056.06	58,718,790.25	120,795,934.12	4,401,331.69	2.39%
2000 EMPLOYEE BENEFITS	54,779,554.10	17,203,855.87	36,934,992.95	640,705.28	1.17%
3000 PURCHASED SERVICES	62,127,592.05	13,495,208.63	43,078,160.40	5,554,223.02	8.94%
4000 ENERGY SERVICES	11,181,050.45	406,454.52	7,299,374.45	3,475,221.48	31.08%
5000 MATERIALS & SUPPLIES	19,832,172.83	953,369.26	10,611,254.04	8,267,549.53	41.69%
6000 CAPITAL OUTLAY	40,897,893.44	9,891,793.83	14,726,981.69	16,279,117.92	39.80%
7000 OTHER EXPENSES	46,765,966.44	598,182.93	26,825,568.48	19,342,215.03	41.36%
9000 TRANSFERS	34,708,129.39	-	15,597,264.91	19,110,864.48	55.06%
<b>Total Expenditures</b>	<b>454,208,414.76</b>	<b>101,267,655.29</b>	<b>275,869,531.04</b>	<b>77,071,228.43</b>	<b>16.97%</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 7/1/2014	15,571,306.00	11,678,424.00	11,465,994.00	58,532,228.00
Budgeted Revenues	294,095,817.54	45,092,045.97	32,553,496.08	40,297,404.70
Budgeted Expenditures	(298,047,198.67)	(46,226,236.14)	(40,309,084.75)	(69,625,895.20)
Ending Fund Balance (Budgeted 6/30/15)	11,619,924.87	10,544,233.83	3,710,405.33	29,203,737.50
Unreserved Fund Balance % of Revenue	4.04%			

**Lake County School Board  
General Fund  
Budget to Actual Comparison  
For the Period Ending  
March 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	218,559.62	(111,440.38)	-33.77%
3200 FEDERAL THROUGH STATE	1,535,000.00	653,105.59	(881,894.41)	-57.45%
3300 STATE SOURCES	183,514,302.29	136,751,272.01	(46,763,030.28)	-25.48%
3400 LOCAL SOURCES	102,485,499.96	89,619,215.99	(12,866,283.97)	-12.55%
3600 TRANSFERS	6,226,278.16	466,278.16	(5,760,000.00)	-92.51%
3700 LONG TERM DEBT & SALE	4,737.13	4,817.63	80.50	
<b>Total Revenue</b>	<b>294,095,817.54</b>	<b>227,713,249.00</b>	<b>(66,382,568.54)</b>	<b>-22.57%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	185,530,353.87	57,423,796.63	122,419,409.83	5,687,147.41	3.07%
6000 INSTRUCTION SUPPORT SERVICES	30,088,751.76	8,944,643.46	17,729,226.98	3,414,881.32	11.35%
7000 GENERAL SUPPORT SERVICES	69,378,582.89	13,796,298.38	48,820,166.95	6,762,117.56	9.75%
8000 MAINTENANCE OF PLANT	12,183,221.76	2,456,452.69	8,347,856.57	1,378,912.50	11.32%
9000 COMMUNITY SVCS/TRANSFERS	866,288.39	17,765.20	843,777.96	4,745.23	0.55%
<b>Total Expenditures</b>	<b>298,047,198.67</b>	<b>82,638,956.36</b>	<b>198,160,438.29</b>	<b>17,247,804.02</b>	<b>5.79%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	162,911,562.60	52,489,690.65	107,208,863.59	3,213,008.36	1.97%
2000 EMPLOYEE BENEFITS	47,682,027.77	15,106,967.16	32,242,444.55	332,616.06	0.70%
3000 PURCHASED SERVICES	59,670,773.21	13,098,870.46	41,959,986.44	4,611,916.31	7.73%
4000 ENERGY SERVICES	10,909,549.33	364,881.28	7,211,335.97	3,333,332.08	30.55%
5000 MATERIALS & SUPPLIES	8,220,289.41	532,912.62	4,356,173.16	3,331,203.63	40.52%
6000 CAPITAL OUTLAY	3,398,013.51	457,298.61	1,259,066.16	1,681,648.74	49.49%
7000 OTHER EXPENSES	4,478,016.45	588,335.58	3,145,602.03	744,078.84	16.62%
9000 TRANSFERS	776,966.39	-	776,966.39	-	0.00%
<b>Total Expenditures</b>	<b>298,047,198.67</b>	<b>82,638,956.36</b>	<b>198,160,438.29</b>	<b>17,247,804.02</b>	<b>5.79%</b>

**Lake County School Board  
Debt Service Funds  
Budget to Actual Comparison  
For the Period Ending  
March 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	1,308,868.48	-	(1,308,868.48)	-100.00%
3400 LOCAL SOURCES	111.76	117.87	6.11	5.47%
3600 TRANSFERS	30,796,950.48	15,587,264.91	(15,209,685.57)	-49.39%
3700 LONG TERM DEBT & SALE	447,565.36	482,688.96	35,123.60	7.85%
<b>Total Revenue</b>	<b>32,553,496.08</b>	<b>16,070,071.74</b>	<b>(16,483,424.34)</b>	<b>-50.63%</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	40,309,084.75	-	22,611,238.91	17,697,845.84	43.91%
<b>Total Expenditures</b>	<b>40,309,084.75</b>	<b>-</b>	<b>22,611,238.91</b>	<b>17,697,845.84</b>	<b>43.91%</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	40,309,084.75	-	22,611,238.91	17,697,845.84	43.91%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>40,309,084.75</b>	<b>-</b>	<b>22,611,238.91</b>	<b>17,697,845.84</b>	<b>43.91%</b>

**Lake County School Board  
Capital Funds  
Budget to Actual Comparison  
For the Period Ending  
March 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	1,929,839.45	1,355,440.52	(574,398.93)	-29.76%
3400 LOCAL SOURCES	38,367,565.25	33,592,041.34	(4,775,523.91)	-12.45%
3600 TRANSFERS	-	10,998,193.00	10,998,193.00	0.00%
3700 LONG TERM DEBT & SALE	-	190,875.00	190,875.00	
<b>Total Revenue</b>	<b>40,297,404.70</b>	<b>46,136,549.86</b>	<b>5,839,145.16</b>	<b>14.49%</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	35,682,774.80	8,803,531.18	12,647,184.45	14,232,059.17	39.88%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	33,943,120.40	-	14,830,500.13	19,112,620.27	56.31%
<b>Total Expenditures</b>	<b>69,625,895.20</b>	<b>8,803,531.18</b>	<b>27,477,684.58</b>	<b>33,344,679.44</b>	<b>47.89%</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	35,682,774.80	8,803,531.18	12,647,184.45	14,232,059.17	39.88%
7000 OTHER EXPENSES	11,957.40	-	10,201.61	1,755.79	14.68%
9000 TRANSFERS	33,931,163.00	-	14,820,298.52	19,110,864.48	56.32%
<b>Total Expenditures</b>	<b>69,625,895.20</b>	<b>8,803,531.18</b>	<b>27,477,684.58</b>	<b>33,344,679.44</b>	<b>47.89%</b>

**Lake County School Board  
Food Service Fund  
Budget to Actual Comparison  
For the Period Ending  
March 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	14,513,169.11	9,480,638.72	(5,032,530.39)	-34.68%
3300 STATE SOURCES	264,322.80	124,539.00	(139,783.80)	-52.88%
3400 LOCAL SOURCES	5,437,391.31	3,282,890.17	(2,154,501.14)	-39.62%
3600 TRANSFERS	-	-	-	
3700 LONG TERM DEBT & SALE	-	-	-	
<b>Total Revenue</b>	<b>20,214,883.22</b>	<b>12,888,067.89</b>	<b>(7,326,815.33)</b>	<b>-36.24%</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	21,349,073.39	2,702,331.15	12,963,358.59	5,683,383.65	26.62%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditure</b>	<b>21,349,073.39</b>	<b>2,702,331.15</b>	<b>12,963,358.59</b>	<b>5,683,383.65</b>	<b>26.62%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	5,601,413.95	1,651,886.20	3,984,685.09	(35,157.34)	-0.63%
2000 EMPLOYEE BENEFITS	2,398,523.27	717,689.73	1,687,105.37	(6,271.83)	-0.26%
3000 PURCHASED SERVICES	757,222.51	24,687.52	266,616.68	465,918.31	61.53%
4000 ENERGY SERVICES	269,670.46	-	128,993.99	140,676.47	52.17%
5000 MATERIALS & SUPPLIES	10,485,899.98	9,379.55	5,875,135.20	4,601,385.23	43.88%
6000 CAPITAL OUTLAY	1,178,489.42	298,688.15	661,149.82	218,651.45	18.55%
7000 OTHER EXPENSES	657,853.80	-	359,672.44	298,181.36	45.33%
9000 TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditure</b>	<b>21,349,073.39</b>	<b>2,702,331.15</b>	<b>12,963,358.59</b>	<b>5,683,383.65</b>	<b>26.62%</b>

**Lake County School Board  
Special Revenue Funds (42XX)  
Budget to Actual Comparison  
For the Period Ending  
March 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	50,000.00	23,422.79	(26,577.21)	0.00%
3200 FEDERAL THROUGH STATE	23,885,415.54	12,191,229.56	(11,694,185.98)	-48.96%
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>23,935,415.54</b>	<b>12,214,652.35</b>	<b>(11,720,763.19)</b>	<b>-48.97%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	10,991,581.71	2,780,543.51	6,722,791.40	1,488,246.80	13.54%
6000 INSTRUCTION SUPPORT SERVICES	12,008,414.76	3,663,444.02	7,438,578.51	906,392.23	7.55%
7000 GENERAL SUPPORT SERVICES	929,383.51	7,564.10	561,167.69	360,651.72	38.81%
8000 MAINTENANCE OF PLANT	-	-	-	-	
9000 COMMUNITY SVCS/TRANSFERS	6,035.56	1,301.00	1,585.97	3,148.59	0.00%
<b>Total Expenditure</b>	<b>23,935,415.54</b>	<b>6,452,852.63</b>	<b>14,724,123.57</b>	<b>2,758,439.34</b>	<b>11.52%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	14,807,578.11	4,531,833.30	9,257,125.62	1,018,619.19	6.88%
2000 EMPLOYEE BENEFITS	4,576,784.79	1,370,654.25	2,948,073.89	258,056.65	5.64%
3000 PURCHASED SERVICES	1,588,464.22	129,125.97	1,016,582.39	442,755.86	27.87%
4000 ENERGY SERVICES	1,830.66	-	617.73	1,212.93	66.26%
5000 MATERIALS & SUPPLIES	1,115,507.45	266,287.23	520,225.57	328,994.65	29.49%
6000 CAPITAL OUTLAY	589,813.71	149,334.78	293,720.37	146,758.56	24.88%
7000 OTHER EXPENSES	1,255,436.60	5,617.10	687,778.00	562,041.50	44.77%
9000 TRANSFERS	-	-	-	-	
<b>Total Expenditure</b>	<b>23,935,415.54</b>	<b>6,452,852.63</b>	<b>14,724,123.57</b>	<b>2,758,439.34</b>	<b>11.52%</b>

**Lake County School Board  
Special Revenue ARRA Funds (43XX)  
Budget to Actual Comparison  
For the Period Ending  
March 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	941,747.21	344,440.59	(597,306.62)	-63.43%
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>941,747.21</b>	<b>344,440.59</b>	<b>(597,306.62)</b>	<b>-63.43%</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	564,808.97	8,906.25	280,933.16	274,969.56	48.68%
7000 GENERAL SUPPORT SERVICES	331,438.24	57,304.83	210,876.68	63,256.73	19.09%
8000 MAINTENANCE OF PLANT	45,500.00	38,000.00	7,500.00	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditure</b>	<b>941,747.21</b>	<b>104,211.08</b>	<b>499,309.84</b>	<b>338,226.29</b>	<b>35.91%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	595,501.40	43,760.10	346,879.82	204,861.48	34.40%
2000 EMPLOYEE BENEFITS	122,218.27	8,544.73	57,369.14	56,304.40	46.07%
3000 PURCHASED SERVICES	111,132.11	13,906.25	64,335.82	32,890.04	29.60%
4000 ENERGY SERVICES	-	-	-	-	0.00%
5000 MATERIALS & SUPPLIES	10,475.99	-	4,617.32	5,858.67	55.92%
6000 CAPITAL OUTLAY	48,802.00	38,000.00	10,802.00	-	0.00%
7000 OTHER EXPENSES	53,617.44	-	15,305.74	38,311.70	71.45%
9000 TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditure</b>	<b>941,747.21</b>	<b>104,211.08</b>	<b>499,309.84</b>	<b>338,226.29</b>	<b>35.91%</b>