

**Lake County School Board  
All Funds  
Budget to Actual Comparison  
For the Period Ending  
December 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	334,566.42	139,482.91	(195,083.51)	-58.31%
3200 FEDERAL THROUGH STATE	42,706,318.34	14,292,369.63	(28,413,948.71)	-66.53%
3300 STATE SOURCES	197,005,907.48	99,187,255.53	(97,818,651.95)	-49.65%
3400 LOCAL SOURCES	164,696,796.20	120,768,164.57	(43,928,631.63)	-26.67%
3600 TRANSFERS	42,424,446.89	9,850,104.03	(32,574,342.86)	-76.78%
3700 LONG TERM DEBT & SALE	62,500.00	9,860.84	(52,639.16)	-84.22%
<b>Total Revenue</b>	<b>447,230,535.33</b>	<b>244,247,237.51</b>	<b>(202,983,297.82)</b>	<b>-45.39%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	203,252,469.41	112,348,572.24	87,152,163.96	3,751,733.21	1.85%
6000 INSTRUCTION SUPPORT SERVICES	49,908,638.88	23,625,958.13	18,334,457.67	7,948,223.08	15.93%
7000 GENERAL SUPPORT SERVICES	118,136,773.29	32,867,108.70	52,168,255.65	33,101,408.94	28.02%
8000 MAINTENANCE OF PLANT	12,919,867.33	5,205,538.37	6,016,746.74	1,697,582.22	13.14%
9000 COMMUNITY SVCS/TRANSFERS	73,115,380.78	53,173,183.67	19,918,021.27	24,175.84	0.03%
<b>Total Expenditures</b>	<b>457,333,129.69</b>	<b>227,220,361.11</b>	<b>183,589,645.29</b>	<b>46,523,123.29</b>	<b>10.17%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	197,346,869.73	112,119,407.13	80,384,791.77	4,842,670.83	2.45%
2000 EMPLOYEE BENEFITS	62,887,229.54	34,503,559.98	25,795,849.56	2,587,820.00	4.12%
3000 PURCHASED SERVICES	64,015,390.33	25,295,807.73	30,451,623.00	8,267,959.60	12.92%
4000 ENERGY SERVICES	9,830,591.62	3,280.74	4,356,150.35	5,471,160.53	55.65%
5000 MATERIALS & SUPPLIES	17,921,281.29	433,041.56	9,466,740.12	8,021,499.61	44.76%
6000 CAPITAL OUTLAY	25,226,249.17	1,687,691.57	10,986,595.39	12,551,962.21	49.76%
7000 OTHER EXPENSES	40,237,736.17	22,672,623.15	12,785,062.51	4,780,050.51	11.88%
9000 TRANSFERS	39,867,781.84	30,504,949.25	9,362,832.59	0.00	0.00%
<b>Total Expenditures</b>	<b>457,333,129.69</b>	<b>227,220,361.11</b>	<b>183,589,645.29</b>	<b>46,523,123.29</b>	<b>10.17%</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 7/1/2016	15,518,916.00	12,356,555.00	1,131,450.00	47,973,475.00
Budgeted Revenues	313,097,024.37	46,364,102.52	31,957,384.28	55,812,024.16
Budgeted Expenditures	(316,558,721.29)	(48,304,268.86)	(32,940,355.08)	(59,529,784.46)
Ending Fund Balance (Budgeted 6/30/17)	12,057,219.08	10,416,388.66	148,479.20	44,255,714.70
Unreserved Fund Balance % of Revenue	4.00%			

**Lake County School Board  
General Fund  
Budget to Actual Comparison  
For the Period Ending  
December 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	310,000.00	119,117.30	(190,882.70)	-61.58%
3200 FEDERAL THROUGH STATE	1,354,142.38	619,158.25	(734,984.13)	-54.28%
3300 STATE SOURCES	193,762,238.48	98,671,844.94	(95,090,393.54)	-49.08%
3400 LOCAL SOURCES	106,013,372.07	85,573,002.46	(20,440,369.61)	-19.28%
3600 TRANSFERS	11,597,271.44	497,271.44	(11,100,000.00)	-95.71%
3700 LONG TERM DEBT & SALE	60,000.00	7,360.84	(52,639.16)	0.00%
<b>Total Revenue</b>	<b>313,097,024.37</b>	<b>185,487,755.23</b>	<b>(127,609,269.14)</b>	<b>-40.76%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	195,094,469.62	109,886,482.14	84,833,747.26	374,240.22	0.19%
6000 INSTRUCTION SUPPORT SERVICES	32,744,760.97	15,893,882.32	12,899,923.55	3,950,955.10	12.07%
7000 GENERAL SUPPORT SERVICES	74,776,698.21	31,969,714.79	34,612,892.29	8,194,091.13	10.96%
8000 MAINTENANCE OF PLANT	12,874,781.33	5,163,050.37	6,016,746.74	1,694,984.22	13.17%
9000 COMMUNITY SVCS/TRANSFERS	1,068,011.16	73,749.37	984,333.21	9,928.58	0.93%
<b>Total Expenditures</b>	<b>316,558,721.29</b>	<b>162,986,878.99</b>	<b>139,347,643.05</b>	<b>14,224,199.25</b>	<b>4.49%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	175,107,562.51	101,600,496.93	72,805,444.87	701,620.71	0.40%
2000 EMPLOYEE BENEFITS	54,638,548.73	30,857,896.50	23,052,914.72	727,737.51	1.33%
3000 PURCHASED SERVICES	60,560,941.14	25,525,263.17	29,612,801.45	5,422,876.52	8.95%
4000 ENERGY SERVICES	9,550,919.52	3,884,305.43	4,251,928.53	1,414,685.56	14.81%
5000 MATERIALS & SUPPLIES	7,922,421.66	386,220.85	5,529,626.78	2,006,574.03	25.33%
6000 CAPITAL OUTLAY	3,053,324.89	656,554.01	1,543,207.77	853,563.11	27.96%
7000 OTHER EXPENSES	4,948,036.45	76,142.10	1,774,752.54	3,097,141.81	62.59%
9000 TRANSFERS	776,966.39	-	776,966.39	-	0.00%
<b>Total Expenditures</b>	<b>316,558,721.29</b>	<b>162,986,878.99</b>	<b>139,347,643.05</b>	<b>14,224,199.25</b>	<b>4.49%</b>

**Lake County School Board  
Debt Service Funds  
Budget to Actual Comparison  
For the Period Ending  
December 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	1,130,180.00	-	(1,130,180.00)	-100.00%
3400 LOCAL SOURCES	28.83	28.83	-	0.00%
3600 TRANSFERS	30,827,175.45	9,352,832.59	(21,474,342.86)	-69.66%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
<b>Total Revenue</b>	<b>31,957,384.28</b>	<b>9,352,861.42</b>	<b>(22,604,522.86)</b>	<b>-70.73%</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	32,940,355.08	22,594,485.05	10,343,370.03	2,500.00	0.01%
<b>Total Expenditures</b>	<b>32,940,355.08</b>	<b>22,594,485.05</b>	<b>10,343,370.03</b>	<b>2,500.00</b>	<b>0.01%</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	32,940,355.08	22,594,485.05	10,343,370.03	2,500.00	0.01%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>32,940,355.08</b>	<b>22,594,485.05</b>	<b>10,343,370.03</b>	<b>2,500.00</b>	<b>0.01%</b>

**Lake County School Board  
Capital Funds  
Budget to Actual Comparison  
For the Period Ending  
December 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	1,864,410.00	401,645.59	(1,462,764.41)	-78.46%
3400 LOCAL SOURCES	53,945,114.16	33,140,721.69	(20,804,392.47)	-38.57%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	2,500.00	2,500.00	-	
<b>Total Revenue</b>	<b>55,812,024.16</b>	<b>33,544,867.28</b>	<b>(22,267,156.88)</b>	<b>-39.90%</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	20,382,207.21	681,839.71	8,668,792.35	11,031,575.15	54.12%
8000 MAINTENANCE OF PLANT	45,086.00	42,488.00	-	2,598.00	5.76%
9000 COMMUNITY SVCS/TRANSFERS	39,102,491.25	30,504,949.25	8,589,277.74	8,264.26	0.02%
<b>Total Expenditures</b>	<b>59,529,784.46</b>	<b>31,229,276.96</b>	<b>17,258,070.09</b>	<b>11,042,437.41</b>	<b>18.55%</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	20,427,216.80	724,327.71	8,668,715.94	11,034,173.15	54.02%
7000 OTHER EXPENSES	11,752.21	-	3,487.95	8,264.26	70.32%
9000 TRANSFERS	39,090,815.45	30,504,949.25	8,585,866.20	0.00	0.00%
<b>Total Expenditures</b>	<b>59,529,784.46</b>	<b>31,229,276.96</b>	<b>17,258,070.09</b>	<b>11,042,437.41</b>	<b>18.55%</b>

**Lake County School Board  
Food Service Fund  
Budget to Actual Comparison  
For the Period Ending  
December 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	14,682,000.00	7,280,627.88	(7,401,372.12)	-50.41%
3300 STATE SOURCES	249,079.00	113,765.00	(135,314.00)	-54.33%
3400 LOCAL SOURCES	4,738,281.14	2,054,411.59	(2,683,869.55)	-56.64%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
<b>Total Revenue</b>	<b>19,669,360.14</b>	<b>9,448,804.47</b>	<b>(10,220,555.67)</b>	<b>-51.96%</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	21,609,526.48	5,183,518.73	8,504,680.58	7,921,327.17	36.66%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditure</b>	<b>21,609,526.48</b>	<b>5,183,518.73</b>	<b>8,504,680.58</b>	<b>7,921,327.17</b>	<b>36.66%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	6,302,386.18	3,234,589.61	2,508,166.26	559,630.31	8.88%
2000 EMPLOYEE BENEFITS	2,765,317.50	1,389,841.07	1,098,956.71	276,519.72	10.00%
3000 PURCHASED SERVICES	1,013,351.49	257,844.49	254,815.20	500,691.80	49.41%
4000 ENERGY SERVICES	277,358.22	-	103,978.37	173,379.85	62.51%
5000 MATERIALS & SUPPLIES	9,268,960.32	6,242.77	3,735,670.67	5,527,046.88	59.63%
6000 CAPITAL OUTLAY	1,309,925.58	293,654.79	575,061.10	441,209.69	33.68%
7000 OTHER EXPENSES	672,227.19	1,346.00	228,032.27	442,848.92	65.88%
9000 TRANSFERS	-	-	-	-	
<b>Total Expenditure</b>	<b>21,609,526.48</b>	<b>5,183,518.73</b>	<b>8,504,680.58</b>	<b>7,921,327.17</b>	<b>36.66%</b>

**Lake County School Board  
Special Revenue Funds (42XX)  
Budget to Actual Comparison  
For the Period Ending  
December 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	24,566.42	20,365.61	(4,200.81)	-17.10%
3200 FEDERAL THROUGH STATE	26,670,175.96	6,392,583.50	(20,277,592.46)	-76.03%
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>26,694,742.38</b>	<b>6,412,949.11</b>	<b>(20,281,793.27)</b>	<b>-75.98%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	8,157,999.79	2,462,090.10	2,318,416.70	3,377,492.99	41.40%
6000 INSTRUCTION SUPPORT SERVICES	17,163,877.91	7,732,075.81	5,434,534.12	3,997,267.98	23.29%
7000 GENERAL SUPPORT SERVICES	1,368,341.39	9,950.34	381,890.43	976,500.62	71.36%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	4,523.29	-	1,040.29	3,483.00	77.00%
<b>Total Expenditure</b>	<b>26,694,742.38</b>	<b>10,204,116.25</b>	<b>8,135,881.54</b>	<b>8,354,744.59</b>	<b>31.30%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	15,936,921.04	7,284,320.59	5,071,180.64	3,581,419.81	22.47%
2000 EMPLOYEE BENEFITS	5,483,363.31	2,255,822.41	1,643,978.13	1,583,562.77	28.88%
3000 PURCHASED SERVICES	2,441,097.70	609,590.25	584,006.35	1,247,501.10	51.10%
4000 ENERGY SERVICES	2,313.88	-	243.45	2,070.43	89.48%
5000 MATERIALS & SUPPLIES	729,899.31	40,577.94	201,442.67	487,878.70	66.84%
6000 CAPITAL OUTLAY	435,781.90	13,155.06	199,610.58	223,016.26	51.18%
7000 OTHER EXPENSES	1,665,365.24	650.00	435,419.72	1,229,295.52	73.82%
9000 TRANSFERS	-	-	-	-	
<b>Total Expenditure</b>	<b>26,694,742.38</b>	<b>10,204,116.25</b>	<b>8,135,881.54</b>	<b>8,354,744.59</b>	<b>31.30%</b>