

**Lake County School Board  
All Funds  
Budget to Actual Comparison  
For the Period Ending  
October 31, 2014**

<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	78,152.57	(251,847.43)	-76.32%
3200 FEDERAL THROUGH STATE	41,410,023.41	6,739,667.53	(34,670,355.88)	-83.72%
3300 STATE SOURCES	189,349,848.55	61,214,134.60	(128,135,713.95)	-67.67%
3400 LOCAL SOURCES	145,909,856.86	7,558,296.67	(138,351,560.19)	-94.82%
3600 TRANSFERS	36,984,228.64	9,948,244.05	(27,035,984.59)	-73.10%
3700 LONG TERM DEBT & SALE	123,339.33	123,788.83	449.50	
<b>Total Revenue</b>	<b>414,107,296.79</b>	<b>85,662,284.25</b>	<b>(328,445,012.54)</b>	<b>-79.31%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	199,298,223.10	134,480,804.97	44,680,001.65	20,137,416.48	10.10%
6000 INSTRUCTION SUPPORT SERVICES	42,323,468.32	25,361,544.26	8,515,833.75	8,446,090.31	19.96%
7000 GENERAL SUPPORT SERVICES	129,215,813.45	50,878,109.69	31,059,883.24	47,277,820.52	36.59%
8000 MAINTENANCE OF PLANT	12,475,769.12	5,763,538.78	3,507,683.95	3,204,546.39	25.69%
9000 COMMUNITY SVCS/TRANSFERS	74,744,401.59	(5,453,806.07)	22,142,734.92	58,055,472.74	77.67%
<b>Total Expenditures</b>	<b>458,057,675.58</b>	<b>211,030,191.63</b>	<b>109,906,137.51</b>	<b>137,121,346.44</b>	<b>29.94%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	185,552,569.66	131,702,137.02	42,043,608.94	11,806,823.70	6.36%
2000 EMPLOYEE BENEFITS	56,465,512.21	40,662,827.13	11,582,573.62	4,220,111.46	7.47%
3000 PURCHASED SERVICES	60,950,550.38	30,514,777.51	19,404,247.36	11,031,525.51	18.10%
4000 ENERGY SERVICES	11,241,374.84	1,540,454.22	3,146,336.08	6,554,584.54	58.31%
5000 MATERIALS & SUPPLIES	20,233,469.71	1,395,550.61	4,363,682.26	14,474,236.84	71.54%
6000 CAPITAL OUTLAY	42,670,037.58	10,693,922.84	6,088,994.65	25,887,120.09	60.67%
7000 OTHER EXPENSES	46,246,031.81	(388,828.94)	13,784,728.71	32,850,132.04	71.03%
9000 TRANSFERS	34,698,129.39	(5,090,648.76)	9,491,965.89	30,296,812.26	87.32%
<b>Total Expenditures</b>	<b>458,057,675.58</b>	<b>211,030,191.63</b>	<b>109,906,137.51</b>	<b>137,121,346.44</b>	<b>29.94%</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	296,326,650.88	45,576,737.52	32,200,255.04	40,003,653.35
Budgeted Expenditures	(300,328,032.01)	(46,332,938.96)	(39,955,843.71)	(71,440,860.90)
Ending Fund Balance (Budgeted 6/30/15)	11,569,924.87	10,922,222.56	3,710,405.33	27,095,020.45
Unreserved Fund Balance % of Revenue	4%			

**Lake County School Board  
Capital Funds  
Budget to Actual Comparison  
For the Period Ending  
October 31, 2014**

<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	245,327.45	(1,684,512.00)	-87.29%
3400 LOCAL SOURCES	38,073,813.90	3,881,198.86	(34,192,615.04)	-89.81%
3600 TRANSFERS	-	10,998,193.00	10,998,193.00	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	
<b>Total Revenue</b>	<b>40,003,653.35</b>	<b>15,124,719.31</b>	<b>(24,878,934.04)</b>	<b>-62.19%</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	37,507,740.50	9,977,512.41	4,847,058.68	22,683,169.41	60.48%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	33,933,120.40	-	3,993,782.75	29,939,337.65	88.23%
<b>Total Expenditures</b>	<b>71,440,860.90</b>	<b>9,977,512.41</b>	<b>8,840,841.43</b>	<b>52,622,507.06</b>	<b>73.66%</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	37,507,740.50	9,977,512.41	5,269,237.41	22,260,990.68	59.35%
7000 OTHER EXPENSES	11,957.40	-	(800,713.11)	812,670.51	6796.38%
9000 TRANSFERS	33,921,163.00	-	4,372,317.13	29,548,845.87	87.11%
<b>Total Expenditures</b>	<b>71,440,860.90</b>	<b>9,977,512.41</b>	<b>8,840,841.43</b>	<b>52,622,507.06</b>	<b>73.66%</b>

**Lake County School Board  
Debt Service Funds  
Budget to Actual Comparison  
For the Period Ending  
October 31, 2014**

<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	96.75	103.25	6.50	6.72%
3600 TRANSFERS	30,767,950.48	4,760,749.14	(26,007,201.34)	-84.53%
3700 LONG TERM DEBT & SALE	123,339.33	123,339.33	-	0.00%
<b>Total Revenue</b>	<b>32,200,255.04</b>	<b>4,884,191.72</b>	<b>(27,316,063.32)</b>	<b>-84.83%</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	39,955,843.71	-	12,590,001.65	27,365,842.06	68.49%
<b>Total Expenditures</b>	<b>39,955,843.71</b>	<b>-</b>	<b>12,590,001.65</b>	<b>27,365,842.06</b>	<b>68.49%</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	39,955,843.71	-	12,619,001.65	27,336,842.06	68.42%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>39,955,843.71</b>	<b>-</b>	<b>12,619,001.65</b>	<b>27,336,842.06</b>	<b>68.42%</b>

**Lake County School Board  
Food Service Fund  
Budget to Actual Comparison  
For the Period Ending  
October 31, 2014**

<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	4,268,771.32	(10,244,397.79)	-70.59%
3300 STATE SOURCES	264,322.80	-	(264,322.80)	-100.00%
3400 LOCAL SOURCES	5,437,391.31	1,438,713.37	(3,998,677.94)	-73.54%
3600 TRANSFERS	-	-	-	
3700 LONG TERM DEBT & SALE	-	-	-	
<b>Total Revenue</b>	<b>20,214,883.22</b>	<b>5,707,484.69</b>	<b>(14,507,398.53)</b>	<b>-71.77%</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	20,971,084.66	6,353,791.62	4,586,357.83	10,030,935.21	47.83%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditure</b>	<b>20,971,084.66</b>	<b>6,353,791.62</b>	<b>4,586,357.83</b>	<b>10,030,935.21</b>	<b>47.83%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	5,471,913.95	4,163,148.95	1,372,219.28	(63,454.28)	-1.16%
2000 EMPLOYEE BENEFITS	2,398,023.27	1,871,702.65	519,948.57	6,372.05	0.27%
3000 PURCHASED SERVICES	728,297.35	17,674.82	130,367.24	580,255.29	79.67%
4000 ENERGY SERVICES	269,450.46	-	24,083.94	245,366.52	91.06%
5000 MATERIALS & SUPPLIES	10,634,680.12	18,230.25	2,011,048.54	8,605,401.33	80.92%
6000 CAPITAL OUTLAY	855,048.07	283,034.95	398,855.09	173,158.03	20.25%
7000 OTHER EXPENSES	613,671.44	-	129,835.17	483,836.27	78.84%
9000 TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditure</b>	<b>20,971,084.66</b>	<b>6,353,791.62</b>	<b>4,586,357.83</b>	<b>10,030,935.21</b>	<b>47.83%</b>

**Lake County School Board  
General Fund  
Budget to Actual Comparison  
For the Period Ending  
October 31, 2014**

<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	78,152.57	(251,847.43)	-76.32%
3200 FEDERAL THROUGH STATE	1,535,000.00	(197,987.20)	(1,732,987.20)	-112.90%
3300 STATE SOURCES	185,846,817.82	60,968,807.15	(124,878,010.67)	-67.19%
3400 LOCAL SOURCES	102,398,554.90	2,238,281.19	(100,160,273.71)	-97.81%
3600 TRANSFERS	6,216,278.16	466,278.16	(5,750,000.00)	-92.50%
3700 LONG TERM DEBT & SALE	-	449.50	449.50	
<b>Total Revenue</b>	<b>296,326,650.88</b>	<b>63,553,981.37</b>	<b>(232,772,669.51)</b>	<b>-78.55%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	188,142,209.26	128,499,827.02	42,997,536.53	16,644,845.71	8.85%
6000 INSTRUCTION SUPPORT SERVICES	29,729,792.29	17,276,116.09	5,948,578.52	6,505,097.68	21.88%
7000 GENERAL SUPPORT SERVICES	69,250,260.29	34,274,904.68	21,345,124.75	13,630,230.86	19.68%
8000 MAINTENANCE OF PLANT	12,354,868.25	5,615,887.38	3,609,835.35	3,129,145.52	25.33%
9000 COMMUNITY SVCS/TRANSFERS	850,901.92	41,082.34	31,767.38	778,052.20	91.44%
<b>Total Expenditures</b>	<b>300,328,032.01</b>	<b>185,707,817.51</b>	<b>73,932,842.53</b>	<b>40,687,371.97</b>	<b>13.55%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	164,573,712.93	117,406,006.71	37,405,477.81	9,762,228.41	5.93%
2000 EMPLOYEE BENEFITS	49,562,166.77	35,627,780.02	10,165,460.19	3,768,926.56	7.60%
3000 PURCHASED SERVICES	58,255,102.19	29,819,042.13	19,398,289.75	9,037,770.31	15.51%
4000 ENERGY SERVICES	10,969,562.02	1,450,010.86	3,212,324.93	6,307,226.23	57.50%
5000 MATERIALS & SUPPLIES	8,485,102.46	1,007,187.57	2,431,838.19	5,046,076.70	59.47%
6000 CAPITAL OUTLAY	3,420,453.85	390,717.03	484,945.74	2,544,791.08	74.40%
7000 OTHER EXPENSES	4,284,965.40	7,073.19	834,505.92	3,443,386.29	80.36%
9000 TRANSFERS	776,966.39	-	-	776,966.39	100.00%
<b>Total Expenditures</b>	<b>300,328,032.01</b>	<b>185,707,817.51</b>	<b>73,932,842.53</b>	<b>40,687,371.97</b>	<b>13.55%</b>

**Lake County School Board  
Special Revenue ARRA Funds (43XX)  
Budget to Actual Comparison  
For the Period Ending  
October 31, 2014**

<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	163,736.95	(778,010.26)	-82.61%
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>163,736.95</b>	<b>(778,010.26)</b>	<b>-82.61%</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	304,898.04	8,906.25	223,185.11	72,806.68	23.88%
7000 GENERAL SUPPORT SERVICES	515,948.30	136,498.72	80,037.42	299,412.16	58.03%
8000 MAINTENANCE OF PLANT	120,900.87	45,500.00	-	75,400.87	62.37%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditure</b>	<b>941,747.21</b>	<b>190,904.97</b>	<b>303,222.53</b>	<b>447,619.71</b>	<b>47.53%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	395,692.53	113,864.42	231,607.36	50,220.75	12.69%
2000 EMPLOYEE BENEFITS	98,829.80	22,634.30	36,473.22	39,722.28	40.19%
3000 PURCHASED SERVICES	231,367.69	8,906.25	21,734.00	200,727.44	86.76%
4000 ENERGY SERVICES	-	-	-	-	0.00%
5000 MATERIALS & SUPPLIES	19,585.04	-	3,917.34	15,667.70	80.00%
6000 CAPITAL OUTLAY	116,873.86	45,500.00	-	71,373.86	61.07%
7000 OTHER EXPENSES	79,398.29	-	9,490.61	69,907.68	88.05%
9000 TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditure</b>	<b>941,747.21</b>	<b>190,904.97</b>	<b>303,222.53</b>	<b>447,619.71</b>	<b>47.53%</b>

**Lake County School Board  
Special Revenue Funds (42XX)  
Budget to Actual Comparison  
For the Period Ending  
October 31, 2014**

<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	24,420,107.09	2,505,146.46	(21,914,960.63)	-89.74%
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>24,420,107.09</b>	<b>2,505,146.46</b>	<b>(21,914,960.63)</b>	<b>-89.74%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	11,156,013.84	5,755,713.58	1,907,729.40	3,492,570.86	31.31%
6000 INSTRUCTION SUPPORT SERVICES	12,288,777.99	7,925,387.69	2,495,204.35	1,868,185.95	15.20%
7000 GENERAL SUPPORT SERVICES	970,779.70	40.00	164,178.93	806,560.77	83.08%
8000 MAINTENANCE OF PLANT	-	-	-	-	
9000 COMMUNITY SVCS/TRANSFERS	4,535.56	1,586.00	-	2,949.56	0.00%
<b>Total Expenditure</b>	<b>24,420,107.09</b>	<b>13,682,727.27</b>	<b>4,567,112.68</b>	<b>6,170,267.14</b>	<b>25.27%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	15,111,250.25	10,017,784.53	3,035,636.90	2,057,828.82	13.62%
2000 EMPLOYEE BENEFITS	4,406,492.37	3,141,701.88	859,699.92	405,090.57	9.19%
3000 PURCHASED SERVICES	1,735,783.15	264,439.16	258,571.52	1,212,772.47	69.87%
4000 ENERGY SERVICES	2,362.36	-	370.57	1,991.79	84.31%
5000 MATERIALS & SUPPLIES	1,094,102.09	172,585.33	114,425.65	807,091.11	73.77%
6000 CAPITAL OUTLAY	769,921.30	84,306.37	98,499.33	587,115.60	76.26%
7000 OTHER EXPENSES	1,300,195.57	1,910.00	199,908.79	1,098,376.78	84.48%
9000 TRANSFERS	-	-	-	-	
<b>Total Expenditure</b>	<b>24,420,107.09</b>	<b>13,682,727.27</b>	<b>4,567,112.68</b>	<b>6,170,267.14</b>	<b>25.27%</b>