

**Lake County School Board  
All Funds  
Budget to Actual Comparison  
For the Period Ending  
October 31, 2017**

<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	33,859.22	(276,140.78)	-89.08%
3200 FEDERAL THROUGH STATE	37,961,892.54	8,355,497.70	(29,606,394.84)	-77.99%
3300 STATE SOURCES	204,262,276.35	69,246,142.79	(135,016,133.56)	-66.10%
3400 LOCAL SOURCES	169,269,649.32	5,427,517.59	(163,842,131.73)	-96.79%
3600 TRANSFERS	46,290,260.91	4,837,101.07	(41,453,159.84)	-89.55%
3700 LONG TERM DEBT & SALE	25,000.10	746.31	(24,253.79)	-97.01%
<b>Total Revenue</b>	<b>458,119,079.22</b>	<b>87,900,864.68</b>	<b>(370,218,214.54)</b>	<b>-80.81%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	212,403,029.52	144,507,623.71	50,123,455.89	17,771,949.92	8.37%
6000 INSTRUCTION SUPPORT SERVICES	43,145,094.93	27,995,320.55	9,437,509.55	5,712,264.83	13.24%
7000 GENERAL SUPPORT SERVICES	117,015,241.75	52,041,151.66	30,681,121.86	34,292,968.23	29.31%
8000 MAINTENANCE OF PLANT	14,297,084.01	6,326,745.46	4,341,457.99	3,628,880.56	25.38%
9000 COMMUNITY SVCS/TRANSFERS	78,479,914.74	68,446,045.98	9,960,978.43	72,890.33	0.09%
<b>Total Expenditures</b>	<b>465,340,364.95</b>	<b>299,316,887.36</b>	<b>104,544,523.72</b>	<b>61,478,953.87</b>	<b>13.21%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	196,908,980.76	142,656,436.50	45,587,452.24	8,665,092.02	4.40%
2000 EMPLOYEE BENEFITS	63,271,062.70	47,355,138.89	15,206,096.06	709,827.75	1.12%
3000 PURCHASED SERVICES	64,445,890.13	32,122,209.73	20,414,313.74	11,909,366.66	18.48%
4000 ENERGY SERVICES	9,914,698.20	5,150,293.15	2,909,512.30	1,854,892.75	18.71%
5000 MATERIALS & SUPPLIES	20,836,980.13	532,693.21	5,485,411.55	14,818,875.37	71.12%
6000 CAPITAL OUTLAY	25,112,043.66	3,064,282.49	4,361,475.43	17,686,285.74	70.43%
7000 OTHER EXPENSES	39,160,448.46	27,582,673.39	5,743,161.49	5,834,613.58	14.90%
9000 TRANSFERS	45,690,260.91	40,853,160.00	4,837,100.91	(0.00)	0.00%
<b>Total Expenditures</b>	<b>465,340,364.95</b>	<b>299,316,887.36</b>	<b>104,544,523.72</b>	<b>61,478,953.87</b>	<b>13.21%</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 7/1/2017	11,100,292.00	12,754,573.00	2,268,201.00	49,941,000.00
Budgeted Revenues	324,310,346.37	41,494,280.64	32,446,719.95	60,663,836.56
Budgeted Expenditures	(323,773,264.00)	(43,342,780.64)	(32,449,714.91)	(66,570,709.70)
Ending Fund Balance (Budgeted 6/30/18)	11,637,374.37	10,906,073.00	2,265,206.04	44,034,126.86
Unreserved Fund Balance % of Revenue	3.22%			

**Lake County School Board  
Food Service Fund  
Budget to Actual Comparison  
For the Period Ending  
October 31, 2017**

<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	14,740,948.20	4,674,803.27	(10,066,144.93)	-68.29%
3300 STATE SOURCES	227,530.00	-	(227,530.00)	-100.00%
3400 LOCAL SOURCES	4,113,753.80	922,800.04	(3,190,953.76)	-77.57%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
<b>Total Revenue</b>	<b>19,082,232.00</b>	<b>5,597,603.31</b>	<b>(13,484,628.69)</b>	<b>-70.67%</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	20,903,810.92	7,618,758.00	4,787,751.50	8,497,301.42	40.65%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	26,921.08	-	26,921.08	-	0.00%
<b>Total Expenditure</b>	<b>20,930,732.00</b>	<b>7,618,758.00</b>	<b>4,814,672.58</b>	<b>8,497,301.42</b>	<b>40.60%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	6,207,091.41	4,418,901.12	1,469,176.30	319,013.99	5.14%
2000 EMPLOYEE BENEFITS	2,907,140.46	1,998,565.58	660,444.10	248,130.78	8.54%
3000 PURCHASED SERVICES	829,410.50	399,455.87	180,022.72	249,931.91	30.13%
4000 ENERGY SERVICES	255,435.00	-	7,573.26	247,861.74	97.04%
5000 MATERIALS & SUPPLIES	8,925,178.53	77,951.64	2,072,945.95	6,774,280.94	75.90%
6000 CAPITAL OUTLAY	1,251,376.10	715,792.79	304,549.70	231,033.61	18.46%
7000 OTHER EXPENSES	555,100.00	8,091.00	119,960.55	427,048.45	76.93%
9000 TRANSFERS	-	-	-	-	
<b>Total Expenditure</b>	<b>20,930,732.00</b>	<b>7,618,758.00</b>	<b>4,814,672.58</b>	<b>8,497,301.42</b>	<b>40.60%</b>

**Lake County School Board  
Capital Funds  
Budget to Actual Comparison  
For the Period Ending  
October 31, 2017**

<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	3,049,854.40	1,566,971.28	(1,482,883.12)	-48.62%
3200 FEDERAL THROUGH STATE	57,613,982.16	3,745,163.08	(53,868,819.08)	-93.50%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	-	-	-	0.00%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	
<b>Total Revenue</b>	<b>60,663,836.56</b>	<b>5,312,134.36</b>	<b>(55,351,702.20)</b>	<b>-91.24%</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	20,860,348.79	2,126,134.99	3,456,427.99	15,277,785.81	73.24%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	45,710,360.91	40,853,160.00	4,839,003.23	18,197.68	0.04%
<b>Total Expenditures</b>	<b>66,570,709.70</b>	<b>42,979,294.99</b>	<b>8,295,431.22</b>	<b>15,295,983.49</b>	<b>22.98%</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	20,860,348.79	2,126,134.99	3,456,427.99	15,277,785.81	73.24%
7000 OTHER EXPENSES	20,100.00	-	1,902.32	18,197.68	90.54%
9000 TRANSFERS	45,690,260.91	40,853,160.00	4,837,100.91	(0.00)	0.00%
<b>Total Expenditures</b>	<b>66,570,709.70</b>	<b>42,979,294.99</b>	<b>8,295,431.22</b>	<b>15,295,983.49</b>	<b>22.98%</b>

**Lake County School Board  
Debt Service Funds  
Budget to Actual Comparison  
For the Period Ending  
October 31, 2017**

<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	1,152,159.00	-	(1,152,159.00)	-100.00%
3400 LOCAL SOURCES	4,299.94	8.08	(4,291.86)	-99.81%
3600 TRANSFERS	31,290,260.91	4,837,101.07	(26,453,159.84)	-84.54%
3700 LONG TERM DEBT & SALE	0.10	0.06	(0.04)	-40.00%
<b>Total Revenue</b>	<b>32,446,719.95</b>	<b>4,837,109.21</b>	<b>(27,609,610.74)</b>	<b>-85.09%</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	-	-	-	-	0.00%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	32,449,714.91	27,557,761.81	4,839,774.67	52,178.43	0.19%
<b>Total Expenditures</b>	<b>32,449,714.91</b>	<b>27,557,761.81</b>	<b>4,839,774.67</b>	<b>52,178.43</b>	<b>0.16%</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	32,449,714.91	27,557,761.81	4,839,774.67	52,178.43	0.19%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>32,449,714.91</b>	<b>27,557,761.81</b>	<b>4,839,774.67</b>	<b>52,178.43</b>	<b>0.16%</b>

**Lake County School Board  
General Fund  
Budget to Actual Comparison  
For the Period Ending  
October 31, 2017**

<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	33,859.22	(276,140.78)	-89.08%
3200 FEDERAL THROUGH STATE	1,605,000.00	1,030,711.47	(574,288.53)	-35.78%
3300 STATE SOURCES	199,832,732.95	67,679,171.51	(132,153,561.44)	-66.13%
3400 LOCAL SOURCES	107,537,613.42	759,546.38	(106,778,067.04)	-99.29%
3600 TRANSFERS	15,000,000.00	-	(15,000,000.00)	-100.00%
3700 LONG TERM DEBT & SALE	25,000.00	746.25	(24,253.75)	0.00%
<b>Total Revenue</b>	<b>324,310,346.37</b>	<b>69,504,034.83</b>	<b>(254,806,311.54)</b>	<b>-78.57%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	205,836,942.18	138,918,896.45	48,790,852.75	18,127,192.98	8.81%
6000 INSTRUCTION SUPPORT SERVICES	29,181,038.93	18,891,974.99	6,589,245.58	3,699,818.36	12.68%
7000 GENERAL SUPPORT SERVICES	74,177,633.04	42,270,707.25	22,275,323.06	9,631,602.73	12.98%
8000 MAINTENANCE OF PLANT	14,287,010.01	6,326,745.46	4,341,457.99	3,618,806.56	25.33%
9000 COMMUNITY SVCS/TRANSFERS	290,639.84	35,124.17	255,199.45	316.22	0.11%
<b>Total Expenditures</b>	<b>323,773,264.00</b>	<b>206,443,448.32</b>	<b>82,252,078.83</b>	<b>35,077,736.85</b>	<b>10.83%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	177,394,085.35	129,135,497.50	41,350,095.32	6,908,492.53	3.89%
2000 EMPLOYEE BENEFITS	56,291,755.24	42,219,288.46	13,574,213.94	498,252.84	0.89%
3000 PURCHASED SERVICES	61,747,660.29	29,343,243.40	20,054,669.79	12,349,747.10	20.00%
4000 ENERGY SERVICES	9,659,263.20	5,150,293.15	2,891,370.75	1,617,599.30	16.75%
5000 MATERIALS & SUPPLIES	11,112,990.60	357,597.19	3,290,378.26	7,465,015.15	67.17%
6000 CAPITAL OUTLAY	2,595,443.77	221,831.04	466,190.29	1,907,422.44	73.49%
7000 OTHER EXPENSES	4,972,065.55	15,697.58	625,160.48	4,331,207.49	87.11%
9000 TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>323,773,264.00</b>	<b>206,443,448.32</b>	<b>82,252,078.83</b>	<b>35,077,736.85</b>	<b>10.83%</b>

**Lake County School Board  
Special Revenue Funds (42XX)  
Budget to Actual Comparison  
For the Period Ending  
October 31, 2017**

<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	22,412,048.64	2,649,982.96	(19,762,065.68)	-88.18%
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>22,412,048.64</b>	<b>2,649,982.96</b>	<b>(19,762,065.68)</b>	<b>-88.18%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	7,362,191.64	4,039,339.43	1,332,603.14	1,990,249.07	27.03%
6000 INSTRUCTION SUPPORT SERVICES	13,964,056.00	9,103,345.56	2,848,263.97	2,012,446.47	14.41%
7000 GENERAL SUPPORT SERVICES	1,073,449.00	1,579.00	161,619.31	910,250.69	84.80%
8000 MAINTENANCE OF PLANT	10,074.00	-	-	10,074.00	0.00%
9000 COMMUNITY SVCS/TRANSFERS	2,278.00	-	80.00	2,198.00	96.49%
<b>Total Expenditure</b>	<b>22,412,048.64</b>	<b>13,144,263.99</b>	<b>4,342,566.42</b>	<b>4,925,218.23</b>	<b>21.98%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	13,307,804.00	9,102,037.88	2,768,180.62	1,437,585.50	10.80%
2000 EMPLOYEE BENEFITS	4,868,271.30	3,137,284.85	971,438.02	759,548.43	15.60%
3000 PURCHASED SERVICES	1,868,819.34	806,673.88	190,189.52	871,955.94	46.66%
4000 ENERGY SERVICES	-	-	-	-	0.00%
5000 MATERIALS & SUPPLIES	798,811.00	97,144.38	122,087.34	579,579.28	72.56%
6000 CAPITAL OUTLAY	404,875.00	-	134,307.45	270,567.55	66.83%
7000 OTHER EXPENSES	1,163,468.00	1,123.00	156,363.47	1,005,981.53	86.46%
9000 TRANSFERS	-	-	-	-	
<b>Total Expenditure</b>	<b>22,412,048.64</b>	<b>13,144,263.99</b>	<b>4,342,566.42</b>	<b>4,925,218.23</b>	<b>21.98%</b>