

**Lake County School Board  
All Funds  
Budget to Actual Comparison  
For the Period Ending  
November 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	334,566.42	117,453.13	(217,113.29)	-64.89%
3200 FEDERAL THROUGH STATE	42,631,415.34	11,093,807.34	(31,537,608.00)	-73.98%
3300 STATE SOURCES	202,367,364.48	81,907,911.93	(120,459,452.55)	-59.53%
3400 LOCAL SOURCES	164,678,544.16	44,731,358.88	(119,947,185.28)	-72.84%
3600 TRANSFERS	42,530,215.39	9,847,604.03	(32,682,611.36)	-76.85%
3700 LONG TERM DEBT & SALE	62,500.00	9,758.34	(52,741.66)	-84.39%
<b>Total Revenue</b>	<b>452,604,605.79</b>	<b>147,707,893.65</b>	<b>(304,896,712.14)</b>	<b>-67.36%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	208,303,859.49	127,833,728.58	69,141,584.70	11,328,546.21	5.44%
6000 INSTRUCTION SUPPORT SERVICES	50,003,447.92	26,932,733.45	14,382,895.28	8,687,819.19	17.37%
7000 GENERAL SUPPORT SERVICES	117,999,339.05	43,500,654.27	43,915,482.32	30,583,202.46	25.92%
8000 MAINTENANCE OF PLANT	12,867,217.65	5,558,453.22	4,894,865.60	2,413,898.83	18.76%
9000 COMMUNITY SVCS/TRANSFERS	65,158,344.28	86,160.97	19,888,184.34	45,183,998.97	69.34%
<b>Total Expenditures</b>	<b>454,332,208.39</b>	<b>203,911,730.49</b>	<b>152,223,012.24</b>	<b>98,197,465.66</b>	<b>21.61%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	201,508,896.61	127,526,061.07	63,221,789.73	10,761,045.81	5.34%
2000 EMPLOYEE BENEFITS	62,873,925.02	39,937,057.26	20,139,194.35	2,797,673.41	4.45%
3000 PURCHASED SERVICES	62,951,684.46	29,365,718.05	25,754,300.43	7,831,665.98	12.44%
4000 ENERGY SERVICES	9,834,612.10	4,338,860.32	3,743,399.50	1,752,352.28	17.82%
5000 MATERIALS & SUPPLIES	18,023,009.07	642,668.91	7,906,216.90	9,474,123.26	52.57%
6000 CAPITAL OUTLAY	25,263,468.89	2,064,825.38	9,939,945.57	13,258,697.94	52.48%
7000 OTHER EXPENSES	41,963,966.90	36,539.50	12,157,833.17	29,769,594.23	70.94%
9000 TRANSFERS	31,912,645.34	-	9,360,332.59	22,552,312.75	70.67%
<b>Total Expenditures</b>	<b>454,332,208.39</b>	<b>203,911,730.49</b>	<b>152,223,012.24</b>	<b>98,197,465.66</b>	<b>21.61%</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	318,446,634.60	46,289,199.52	32,063,152.78	55,805,618.89
Budgeted Expenditures	(321,708,331.52)	(136,458,731.72)	(32,940,355.08)	(51,454,155.93)
Ending Fund Balance (Budgeted 6/30/16)	12,257,219.08	(77,812,977.20)	254,247.70	52,324,937.96
Unreserved Fund Balance % of Revenue	4.00%			

**Lake County School Board  
General Fund  
Budget to Actual Comparison  
For the Period Ending  
November 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	310,000.00	97,087.52	(212,912.48)	-68.68%
3200 FEDERAL THROUGH STATE	1,354,142.38	674,152.25	(679,990.13)	-50.22%
3300 STATE SOURCES	199,123,695.48	81,441,983.55	(117,681,711.93)	-59.10%
3400 LOCAL SOURCES	106,001,525.30	27,195,043.05	(78,806,482.25)	-74.34%
3600 TRANSFERS	11,597,271.44	497,271.44	(11,100,000.00)	-95.71%
3700 LONG TERM DEBT & SALE	60,000.00	7,258.34	(52,741.66)	0.00%
<b>Total Revenue</b>	<b>318,446,634.60</b>	<b>109,912,796.15</b>	<b>(208,533,838.45)</b>	<b>-65.48%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	200,141,719.39	125,017,796.49	67,384,317.20	7,739,605.70	3.87%
6000 INSTRUCTION SUPPORT SERVICES	32,918,778.32	18,171,962.22	10,078,282.66	4,668,533.44	14.18%
7000 GENERAL SUPPORT SERVICES	74,714,505.00	36,553,333.76	29,106,856.42	9,054,314.82	12.12%
8000 MAINTENANCE OF PLANT	12,867,217.65	5,558,453.22	4,894,865.60	2,413,898.83	18.76%
9000 COMMUNITY SVCS/TRANSFERS	1,066,111.16	86,160.97	963,224.42	16,725.77	1.57%
<b>Total Expenditures</b>	<b>321,708,331.52</b>	<b>185,387,706.66</b>	<b>112,427,546.30</b>	<b>23,893,078.56</b>	<b>7.43%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	179,350,236.91	115,496,187.12	57,348,678.49	6,505,371.30	3.63%
2000 EMPLOYEE BENEFITS	54,645,404.63	35,710,256.48	18,015,497.97	919,650.18	1.68%
3000 PURCHASED SERVICES	59,531,782.76	28,545,851.82	25,111,209.06	5,874,721.88	9.87%
4000 ENERGY SERVICES	9,554,940.00	4,338,120.09	3,733,911.91	1,482,908.00	15.52%
5000 MATERIALS & SUPPLIES	7,955,012.22	466,656.96	5,064,043.71	2,424,311.55	30.48%
6000 CAPITAL OUTLAY	3,222,886.43	792,865.84	1,076,581.31	1,353,439.28	41.99%
7000 OTHER EXPENSES	6,671,102.18	37,768.35	1,300,657.46	5,332,676.37	79.94%
9000 TRANSFERS	776,966.39	-	776,966.39	-	0.00%
<b>Total Expenditures</b>	<b>321,708,331.52</b>	<b>185,387,706.66</b>	<b>112,427,546.30</b>	<b>23,893,078.56</b>	<b>7.43%</b>

**Lake County School Board  
Debt Service Funds  
Budget to Actual Comparison  
For the Period Ending  
November 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	1,130,180.00	-	(1,130,180.00)	-100.00%
3400 LOCAL SOURCES	28.83	28.83	-	0.00%
3600 TRANSFERS	30,932,943.95	9,350,332.59	(21,582,611.36)	-69.77%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
<b>Total Revenue</b>	<b>32,063,152.78</b>	<b>9,350,361.42</b>	<b>(22,712,791.36)</b>	<b>-70.84%</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	-	10,338,870.03	22,601,485.05	0.00%
<b>Total Expenditures</b>	<b>32,940,355.08</b>	<b>-</b>	<b>10,338,870.03</b>	<b>22,601,485.05</b>	<b>68.61%</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	-	10,338,870.03	22,601,485.05	0.00%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>32,940,355.08</b>	<b>-</b>	<b>10,338,870.03</b>	<b>22,601,485.05</b>	<b>68.61%</b>

**Lake County School Board  
Capital Funds  
Budget to Actual Comparison  
For the Period Ending  
November 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	1,864,410.00	352,163.38	(1,512,246.62)	-81.11%
3400 LOCAL SOURCES	53,938,708.89	15,811,118.85	(38,127,590.04)	-70.69%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	2,500.00	2,500.00	-	
<b>Total Revenue</b>	<b>55,805,618.89</b>	<b>16,165,782.23</b>	<b>(39,639,836.66)</b>	<b>-71.03%</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	20,306,801.18	1,076,837.40	8,168,207.60	11,061,756.18	54.47%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	31,147,354.75	-	8,585,049.60	22,562,305.15	72.44%
<b>Total Expenditures</b>	<b>51,454,155.93</b>	<b>1,076,837.40</b>	<b>16,753,257.20</b>	<b>33,624,061.33</b>	<b>65.35%</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	20,306,724.77	1,076,837.40	8,168,131.19	11,061,756.18	54.47%
7000 OTHER EXPENSES	11,752.21	-	1,759.81	9,992.40	85.03%
9000 TRANSFERS	31,135,678.95	-	8,583,366.20	22,552,312.75	72.43%
<b>Total Expenditures</b>	<b>51,454,155.93</b>	<b>1,076,837.40</b>	<b>16,753,257.20</b>	<b>33,624,061.33</b>	<b>65.35%</b>

**Lake County School Board  
Food Service Fund  
Budget to Actual Comparison  
For the Period Ending  
November 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	14,682,000.00	6,082,343.45	(8,599,656.55)	-58.57%
3300 STATE SOURCES	249,079.00	113,765.00	(135,314.00)	-54.33%
3400 LOCAL SOURCES	4,738,281.14	1,725,168.15	(3,013,112.99)	-63.59%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
<b>Total Revenue</b>	<b>19,669,360.14</b>	<b>7,921,276.60</b>	<b>(11,748,083.54)</b>	<b>-59.73%</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	21,609,526.48	5,870,483.11	6,339,569.88	9,399,473.49	43.50%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditure</b>	<b>21,609,526.48</b>	<b>5,870,483.11</b>	<b>6,339,569.88</b>	<b>9,399,473.49</b>	<b>43.50%</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	3,754,882.89	1,928,920.78	618,582.51	9.82%
2000 EMPLOYEE BENEFITS	2,765,317.50	1,630,916.80	850,130.40	284,270.30	10.28%
3000 PURCHASED SERVICES	984,329.74	167,691.47	174,236.74	642,401.53	65.26%
4000 ENERGY SERVICES	277,358.22	-	9,308.18	268,050.04	96.64%
5000 MATERIALS & SUPPLIES	9,316,111.74	6,540.13	2,657,938.95	6,651,632.66	71.40%
6000 CAPITAL OUTLAY	1,291,795.91	309,701.82	542,802.74	439,291.35	34.01%
7000 OTHER EXPENSES	672,227.19	750.00	176,232.09	495,245.10	73.67%
9000 TRANSFERS	-	-	-	-	
<b>Total Expenditure</b>	<b>21,609,526.48</b>	<b>5,870,483.11</b>	<b>6,339,569.88</b>	<b>9,399,473.49</b>	<b>43.50%</b>

**Lake County School Board  
Special Revenue Funds (42XX)  
Budget to Actual Comparison  
For the Period Ending  
November 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	24,566.42	20,365.61	(4,200.81)	-17.10%
3200 FEDERAL THROUGH STATE	26,595,272.96	4,337,311.64	(22,257,961.32)	-83.69%
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>26,619,839.38</b>	<b>4,357,677.25</b>	<b>(22,262,162.13)</b>	<b>-83.63%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	8,162,140.10	2,815,932.09	1,757,267.50	3,588,940.51	43.97%
6000 INSTRUCTION SUPPORT SERVICES	17,084,669.60	8,760,771.23	4,304,612.62	4,019,285.75	23.53%
7000 GENERAL SUPPORT SERVICES	1,368,506.39	-	300,848.42	1,067,657.97	78.02%
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>26,619,839.38</b>	<b>11,576,703.32</b>	<b>6,363,768.83</b>	<b>8,679,367.23</b>	<b>32.60%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	15,856,273.52	8,274,991.06	3,944,190.46	3,637,092.00	22.94%
2000 EMPLOYEE BENEFITS	5,463,202.89	2,595,883.98	1,273,565.98	1,593,752.93	29.17%
3000 PURCHASED SERVICES	2,435,571.96	652,174.76	468,854.63	1,314,542.57	53.97%
4000 ENERGY SERVICES	2,313.88	-	179.41	2,134.47	92.25%
5000 MATERIALS & SUPPLIES	751,885.11	37,798.59	184,234.24	529,852.28	70.47%
6000 CAPITAL OUTLAY	442,061.78	13,979.93	152,430.33	275,651.52	62.36%
7000 OTHER EXPENSES	1,668,530.24	1,875.00	340,313.78	1,326,341.46	79.49%
9000 TRANSFERS	-	-	-	-	-
<b>Total Expenditure</b>	<b>26,619,839.38</b>	<b>11,576,703.32</b>	<b>6,363,768.83</b>	<b>8,679,367.23</b>	<b>32.60%</b>