

**Lake County School Board  
All Funds  
Budget to Actual Comparison  
For the Period Ending  
January 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	334,566.42	179,682.43	(154,883.99)	-46.29%
3200 FEDERAL THROUGH STATE	43,062,613.34	17,822,475.34	(25,240,138.00)	-58.61%
3300 STATE SOURCES	197,244,499.37	115,118,000.95	(82,126,498.42)	-41.64%
3400 LOCAL SOURCES	164,740,493.31	125,426,182.36	(39,314,310.95)	-23.86%
3600 TRANSFERS	42,424,446.89	9,860,171.82	(32,564,275.07)	-76.76%
3700 LONG TERM DEBT & SALE	62,500.00	9,891.34	(52,608.66)	-84.17%
<b>Total Revenue</b>	<b>447,869,119.33</b>	<b>268,416,404.24</b>	<b>(179,452,715.09)</b>	<b>-40.07%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	206,753,049.33	98,434,391.90	104,732,429.87	3,586,227.56	1.73%
6000 INSTRUCTION SUPPORT SERVICES	50,270,704.43	20,492,646.25	22,016,374.22	7,761,683.96	15.44%
7000 GENERAL SUPPORT SERVICES	114,432,734.11	32,380,826.17	59,566,478.28	22,485,429.66	19.65%
8000 MAINTENANCE OF PLANT	13,551,216.97	4,474,587.00	6,792,056.62	2,284,573.35	16.86%
9000 COMMUNITY SVCS/TRANSFERS	73,078,302.61	53,084,956.44	19,968,269.97	25,076.20	0.03%
<b>Total Expenditures</b>	<b>458,086,007.45</b>	<b>208,867,407.76</b>	<b>213,075,608.96</b>	<b>36,142,990.73</b>	<b>7.89%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	198,539,555.03	96,851,187.83	97,292,751.00	4,395,616.20	2.21%
2000 EMPLOYEE BENEFITS	62,705,019.27	29,064,925.08	31,471,914.41	2,168,179.78	3.46%
3000 PURCHASED SERVICES	62,659,907.40	21,863,052.64	34,778,586.60	6,018,268.16	9.60%
4000 ENERGY SERVICES	8,757,530.43	3,280.74	5,083,298.36	3,670,951.33	41.92%
5000 MATERIALS & SUPPLIES	18,812,528.09	544,695.07	10,202,960.55	8,064,872.47	42.87%
6000 CAPITAL OUTLAY	26,544,820.09	7,363,448.59	11,584,194.34	7,597,177.16	28.62%
7000 OTHER EXPENSES	40,229,996.54	22,713,067.59	13,289,003.32	4,227,925.63	10.51%
9000 TRANSFERS	39,836,650.60	30,463,750.22	9,372,900.38	0.00	0.00%
<b>Total Expenditures</b>	<b>458,086,007.45</b>	<b>208,867,407.76</b>	<b>213,075,608.96</b>	<b>36,142,990.73</b>	<b>7.89%</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	313,379,313.37	46,364,102.52	31,957,384.28	55,812,024.16
Budgeted Expenditures	(316,841,010.29)	(48,660,563.86)	(32,940,355.08)	(59,644,078.22)
Ending Fund Balance (Budgeted 6/30/17)	12,057,219.08	10,060,093.66	148,479.20	44,141,420.94
Unreserved Fund Balance % of Revenue	4.00%			

**Lake County School Board  
General Fund  
Budget to Actual Comparison  
For the Period Ending  
January 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	159,316.82	(150,683.18)	-48.61%
3200 FEDERAL THROUGH STATE	1,354,142.38	778,193.25	(575,949.13)	-42.53%
3300 STATE SOURCES	194,000,830.37	114,387,573.35	(79,613,257.02)	-41.04%
3400 LOCAL SOURCES	106,057,069.18	88,082,537.82	(17,974,531.36)	-16.95%
3600 TRANSFERS	11,597,271.44	497,271.44	(11,100,000.00)	-95.71%
3700 LONG TERM DEBT & SALE	60,000.00	7,391.34	(52,608.66)	0.00%
<b>Total Revenue</b>	<b>313,379,313.37</b>	<b>203,912,284.02</b>	<b>(109,467,029.35)</b>	<b>-34.93%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	198,310,507.41	96,158,427.52	101,950,819.30	201,260.59	0.10%
6000 INSTRUCTION SUPPORT SERVICES	33,058,293.15	13,885,162.27	15,406,326.46	3,766,804.42	11.39%
7000 GENERAL SUPPORT SERVICES	70,907,251.03	26,436,149.40	40,367,883.99	4,103,217.64	5.79%
8000 MAINTENANCE OF PLANT	13,506,130.97	4,432,099.00	6,792,056.62	2,281,975.35	16.90%
9000 COMMUNITY SVCS/TRANSFERS	1,058,827.73	43,502.33	996,970.34	18,355.06	1.73%
<b>Total Expenditures</b>	<b>316,841,010.29</b>	<b>140,955,340.52</b>	<b>165,514,056.71</b>	<b>10,371,613.06</b>	<b>3.27%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	176,120,128.48	87,833,480.03	88,099,535.16	187,113.29	0.11%
2000 EMPLOYEE BENEFITS	54,430,099.67	25,999,816.85	28,124,771.45	305,511.37	0.56%
3000 PURCHASED SERVICES	59,176,588.10	21,929,116.86	33,832,641.39	3,414,829.85	5.77%
4000 ENERGY SERVICES	8,477,858.33	2,606,342.06	4,977,534.44	893,981.83	10.54%
5000 MATERIALS & SUPPLIES	8,778,595.23	439,781.21	5,877,401.70	2,461,412.32	28.04%
6000 CAPITAL OUTLAY	4,180,068.31	2,008,104.41	1,718,785.38	453,178.52	10.84%
7000 OTHER EXPENSES	4,900,705.78	138,699.10	2,106,420.80	2,655,585.88	54.19%
9000 TRANSFERS	776,966.39	-	776,966.39	-	0.00%
<b>Total Expenditures</b>	<b>316,841,010.29</b>	<b>140,955,340.52</b>	<b>165,514,056.71</b>	<b>10,371,613.06</b>	<b>3.27%</b>

**Lake County School Board  
Debt Service Funds  
Budget to Actual Comparison  
For the Period Ending  
January 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	1,130,180.00	-	(1,130,180.00)	-100.00%
3400 LOCAL SOURCES	28.83	28.83	-	0.00%
3600 TRANSFERS	30,827,175.45	9,362,900.38	(21,464,275.07)	-69.63%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
<b>Total Revenue</b>	<b>31,957,384.28</b>	<b>9,362,929.21</b>	<b>(22,594,455.07)</b>	<b>-70.70%</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	22,573,269.49	10,367,085.59	-	0.00%
<b>Total Expenditures</b>	<b>32,940,355.08</b>	<b>22,573,269.49</b>	<b>10,367,085.59</b>	<b>-</b>	<b>0.00%</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	22,573,269.49	10,367,085.59	-	0.00%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>32,940,355.08</b>	<b>22,573,269.49</b>	<b>10,367,085.59</b>	<b>-</b>	<b>0.00%</b>

**Lake County School Board  
Capital Funds  
Budget to Actual Comparison  
For the Period Ending  
January 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	1,864,410.00	616,662.60	(1,247,747.40)	-66.92%
3400 LOCAL SOURCES	53,945,114.16	34,851,543.34	(19,093,570.82)	-35.39%
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>35,470,705.94</b>	<b>(20,341,318.22)</b>	<b>-36.45%</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	20,527,632.21	4,962,950.27	9,044,739.22	6,519,942.72	31.76%
8000 MAINTENANCE OF PLANT	45,086.00	42,488.00	-	2,598.00	5.76%
9000 COMMUNITY SVCS/TRANSFERS	39,071,360.01	30,463,750.22	8,603,173.75	4,436.04	0.01%
<b>Total Expenditures</b>	<b>59,644,078.22</b>	<b>35,469,188.49</b>	<b>17,647,912.97</b>	<b>6,526,976.76</b>	<b>10.94%</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	20,572,641.80	5,005,438.27	9,044,662.81	6,522,540.72	31.70%
7000 OTHER EXPENSES	11,752.21	-	7,316.17	4,436.04	37.75%
9000 TRANSFERS	39,059,684.21	30,463,750.22	8,595,933.99	0.00	0.00%
<b>Total Expenditures</b>	<b>59,644,078.22</b>	<b>35,469,188.49</b>	<b>17,647,912.97</b>	<b>6,526,976.76</b>	<b>10.94%</b>

**Lake County School Board  
Food Service Fund  
Budget to Actual Comparison  
For the Period Ending  
January 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	14,682,000.00	8,868,526.00	(5,813,474.00)	-39.60%
3300 STATE SOURCES	249,079.00	113,765.00	(135,314.00)	-54.33%
3400 LOCAL SOURCES	4,738,281.14	2,492,072.37	(2,246,208.77)	-47.41%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
<b>Total Revenue</b>	<b>19,669,360.14</b>	<b>11,474,363.37</b>	<b>(8,194,996.77)</b>	<b>-41.66%</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	4,376,263.63	9,692,497.74	7,540,765.11	34.90%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
<b>Total Expenditure</b>	<b>21,609,526.48</b>	<b>4,376,263.63</b>	<b>9,692,497.74</b>	<b>7,540,765.11</b>	<b>34.90%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	6,308,406.92	2,752,044.37	3,028,379.59	527,982.96	8.37%
2000 EMPLOYEE BENEFITS	2,769,817.50	1,160,131.43	1,336,612.86	273,073.21	9.86%
3000 PURCHASED SERVICES	1,021,637.38	160,464.01	262,132.48	599,040.89	58.64%
4000 ENERGY SERVICES	277,358.22	-	105,464.45	171,893.77	61.98%
5000 MATERIALS & SUPPLIES	9,222,436.75	12,717.80	4,095,537.38	5,114,181.57	55.45%
6000 CAPITAL OUTLAY	1,317,671.48	290,007.02	584,553.32	443,111.14	33.63%
7000 OTHER EXPENSES	692,198.23	899.00	279,817.66	411,481.57	59.45%
9000 TRANSFERS	-	-	-	-	
<b>Total Expenditure</b>	<b>21,609,526.48</b>	<b>4,376,263.63</b>	<b>9,692,497.74</b>	<b>7,540,765.11</b>	<b>34.90%</b>

**Lake County School Board  
Special Revenue Funds (42XX)  
Budget to Actual Comparison  
For the Period Ending  
January 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	24,566.42	20,365.61	(4,200.81)	-17.10%
3200 FEDERAL THROUGH STATE	27,026,470.96	8,175,756.09	(18,850,714.87)	-69.75%
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>27,051,037.38</b>	<b>8,196,121.70</b>	<b>(18,854,915.68)</b>	<b>-69.70%</b>

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	8,442,541.92	2,275,964.38	2,781,610.57	3,384,966.97	40.09%
6000 INSTRUCTION SUPPORT SERVICES	17,212,411.28	6,607,483.98	6,610,047.76	3,994,879.54	23.21%
7000 GENERAL SUPPORT SERVICES	1,388,324.39	9,950.34	461,357.33	917,016.72	66.05%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	7,759.79	4,434.40	1,040.29	2,285.10	29.45%
<b>Total Expenditure</b>	<b>27,051,037.38</b>	<b>8,897,833.10</b>	<b>9,854,055.95</b>	<b>8,299,148.33</b>	<b>30.68%</b>

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	16,111,019.63	6,265,663.43	6,164,836.25	3,680,519.95	22.84%
2000 EMPLOYEE BENEFITS	5,505,102.10	1,904,976.80	2,010,530.10	1,589,595.20	28.87%
3000 PURCHASED SERVICES	2,461,681.92	575,321.85	683,812.73	1,202,547.34	48.85%
4000 ENERGY SERVICES	2,313.88	-	299.47	2,014.41	87.06%
5000 MATERIALS & SUPPLIES	811,496.11	92,196.06	230,021.47	489,278.58	60.29%
6000 CAPITAL OUTLAY	474,438.50	59,474.96	236,192.83	178,770.71	37.68%
7000 OTHER EXPENSES	1,684,985.24	200.00	528,363.10	1,156,422.14	68.63%
9000 TRANSFERS	-	-	-	-	
<b>Total Expenditure</b>	<b>27,051,037.38</b>	<b>8,897,833.10</b>	<b>9,854,055.95</b>	<b>8,299,148.33</b>	<b>30.68%</b>