

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

| <u>Revenue</u>             | <u>Revised<br/>Budget</u> | <u>Year-to-Date<br/>Actual<br/>Revenue</u> | <u>Over<br/>(Under)<br/>Collected</u> | <u>Percentage<br/>Remaining</u> |
|----------------------------|---------------------------|--|---------------------------------------|---------------------------------|
| 3100 FEDERAL DIRECT        | 349,500.00                | 96,410.63                                  | (253,089.37)                          | -72.41%                         |
| 3200 FEDERAL THROUGH STATE | 41,410,023.41             | 12,946,319.07                              | (28,463,704.34)                       | -68.74%                         |
| 3300 STATE SOURCES         | 189,362,762.80            | 92,152,136.01                              | (97,210,626.79)                       | -51.34%                         |
| 3400 LOCAL SOURCES         | 145,931,302.67            | 105,996,568.40                             | (39,934,734.27)                       | -27.37%                         |
| 3600 TRANSFERS             | 36,994,228.64             | 16,223,393.58                              | (20,770,835.06)                       | -56.15%                         |
| 3700 LONG TERM DEBT & SALE | 123,339.33                | 127,419.40                                 | 4,080.07                              |                                 |
| <b>Total Revenue</b>       | <b>414,171,156.85</b>     | <b>227,542,247.09</b>                      | <b>(186,628,909.76)</b>               | <b>-45.06%</b>                  |

| <u>Expenditure by Function</u>    | <u>Budget</u>         | <u>Committed<br/>Encumbered</u> | <u>Expended</u>       | <u>Available</u>     | <u>%<br/>Remaining</u> |
|-----------------------------------|-----------------------|---------------------------------|-----------------------|----------------------|------------------------|
| 5000 INSTRUCTION                  | 198,730,782.27        | 107,606,231.55                  | 77,930,246.62         | 13,194,304.10        | 6.64%                  |
| 6000 INSTRUCTION SUPPORT SERVICES | 42,741,263.86         | 20,965,968.07                   | 15,183,703.48         | 6,591,592.31         | 15.42%                 |
| 7000 GENERAL SUPPORT SERVICES     | 127,260,104.86        | 40,888,310.93                   | 49,940,701.63         | 36,431,092.30        | 28.63%                 |
| 8000 MAINTENANCE OF PLANT         | 12,435,964.89         | 4,967,290.28                    | 5,199,352.37          | 2,269,322.24         | 18.25%                 |
| 9000 COMMUNITY SVCS/TRANSFERS     | 74,766,714.66         | 31,860.66                       | 33,951,430.07         | 40,783,423.93        | 54.55%                 |
| <b>Total Expenditures</b>         | <b>455,934,830.54</b> | <b>174,459,661.49</b>           | <b>182,205,434.17</b> | <b>99,269,734.88</b> | <b>21.77%</b>          |

| <u>Expenditure by Object</u> | <u>Budget</u>         | <u>Committed<br/>Encumbered</u> | <u>Expended</u>       | <u>Available</u>     | <u>%<br/>Remaining</u> |
|------------------------------|-----------------------|---------------------------------|-----------------------|----------------------|------------------------|
| 1000 SALARIES                | 185,661,217.74        | 103,593,310.15                  | 73,424,713.65         | 8,643,193.94         | 4.66%                  |
| 2000 EMPLOYEE BENEFITS       | 56,529,961.22         | 32,160,114.69                   | 21,613,964.05         | 2,755,882.48         | 4.88%                  |
| 3000 PURCHASED SERVICES      | 61,061,651.77         | 26,383,988.96                   | 28,462,360.23         | 6,215,302.58         | 10.18%                 |
| 4000 ENERGY SERVICES         | 11,241,238.07         | 974,762.38                      | 5,144,933.90          | 5,121,541.79         | 45.56%                 |
| 5000 MATERIALS & SUPPLIES    | 20,007,691.82         | 891,506.91                      | 6,962,469.39          | 12,153,715.52        | 60.75%                 |
| 6000 CAPITAL OUTLAY          | 40,433,901.56         | 10,431,498.84                   | 10,625,741.46         | 19,376,661.26        | 47.92%                 |
| 7000 OTHER EXPENSES          | 46,291,038.97         | 24,479.56                       | 20,204,136.07         | 26,062,423.34        | 56.30%                 |
| 9000 TRANSFERS               | 34,708,129.39         | -                               | 15,767,115.42         | 18,941,013.97        | 54.57%                 |
| <b>Total Expenditures</b>    | <b>455,934,830.54</b> | <b>174,459,661.49</b>           | <b>182,205,434.17</b> | <b>99,269,734.88</b> | <b>21.77%</b>          |

**Budget Fund Balance Summary by Fund Type  
All Budgetary Funds - As Amended**

| <u>Description</u>                     | <u>General<br/>Fund</u> | <u>Special Revenue<br/>Funds</u> | <u>Debt Service<br/>Funds</u> | <u>Capital Outlay<br/>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                      | 296,371,010.94          | 45,596,237.52                    | 32,200,255.04                 | 40,003,653.35                   |
| Budgeted Expenditures                  | (300,322,392.07)        | (46,444,731.82)                  | (39,955,843.71)               | (69,211,862.94)                 |
| Ending Fund Balance (Budgeted 6/30/15) | 11,619,924.87           | 10,829,929.70                    | 3,710,405.33                  | 29,324,018.41                   |
| Unreserved Fund Balance % of Revenue   | 4.00%                   |                                  |                               |                                 |

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

| <u>Revenue</u>             | <u>Revised<br/>Budget</u> | <u>Year-to-Date<br/>Actual<br/>Revenue</u> | <u>Over<br/>(Under)<br/>Collected</u> | <u>Percentage<br/>Remaining</u> |
|----------------------------|---------------------------|--|---------------------------------------|---------------------------------|
| 3100 FEDERAL DIRECT        | 330,000.00                | 96,410.63                                  | (233,589.37)                          | -70.78%                         |
| 3200 FEDERAL THROUGH STATE | 1,535,000.00              | (197,977.22)                               | (1,732,977.22)                        | -112.90%                        |
| 3300 STATE SOURCES         | 185,859,732.07            | 91,685,397.05                              | (94,174,335.02)                       | -50.67%                         |
| 3400 LOCAL SOURCES         | 102,420,000.71            | 78,794,673.45                              | (23,625,327.26)                       | -23.07%                         |
| 3600 TRANSFERS             | 6,226,278.16              | 466,278.16                                 | (5,760,000.00)                        | -92.51%                         |
| 3700 LONG TERM DEBT & SALE | -                         | 4,080.07                                   | 4,080.07                              |                                 |
| <b>Total Revenue</b>       | <b>296,371,010.94</b>     | <b>170,848,862.14</b>                      | <b>(125,522,148.80)</b>               | <b>-42.35%</b>                  |

| <u>Expenditure by Function</u>    | <u>Budget</u>         | <u>Encumbered</u>     | <u>Expended</u>       | <u>Available</u>     | <u>%<br/>Remaining</u> |
|-----------------------------------|-----------------------|-----------------------|-----------------------|----------------------|------------------------|
| 5000 INSTRUCTION                  | 187,589,174.61        | 101,143,155.50        | 74,248,262.70         | 12,197,756.41        | 6.50%                  |
| 6000 INSTRUCTION SUPPORT SERVICES | 29,847,455.74         | 14,626,241.16         | 10,547,722.28         | 4,673,492.30         | 15.66%                 |
| 7000 GENERAL SUPPORT SERVICES     | 69,632,081.84         | 26,500,597.06         | 32,462,253.76         | 10,669,231.02        | 15.32%                 |
| 8000 MAINTENANCE OF PLANT         | 12,390,464.89         | 4,875,037.05          | 5,244,695.95          | 2,270,731.89         | 18.33%                 |
| 9000 COMMUNITY SVCS/TRANSFERS     | 863,214.99            | 31,860.66             | 823,425.50            | 7,928.83             | 0.92%                  |
| <b>Total Expenditures</b>         | <b>300,322,392.07</b> | <b>147,176,891.43</b> | <b>123,326,360.19</b> | <b>29,819,140.45</b> | <b>9.93%</b>           |

| <u>Expenditure by Object</u> | <u>Budget</u>         | <u>Encumbered</u>     | <u>Expended</u>       | <u>Available</u>     | <u>%<br/>Remaining</u> |
|------------------------------|-----------------------|-----------------------|-----------------------|----------------------|------------------------|
| 1000 SALARIES                | 164,481,219.81        | 92,445,351.10         | 65,226,649.40         | 6,809,219.31         | 4.14%                  |
| 2000 EMPLOYEE BENEFITS       | 49,604,941.48         | 28,191,383.60         | 18,926,791.92         | 2,486,765.96         | 5.01%                  |
| 3000 PURCHASED SERVICES      | 58,478,340.26         | 24,225,712.95         | 27,859,370.63         | 6,393,256.68         | 10.93%                 |
| 4000 ENERGY SERVICES         | 10,969,589.79         | 880,020.85            | 5,022,073.65          | 5,067,495.29         | 46.20%                 |
| 5000 MATERIALS & SUPPLIES    | 8,291,065.52          | 572,461.14            | 3,298,830.16          | 4,419,774.22         | 53.31%                 |
| 6000 CAPITAL OUTLAY          | 3,401,551.67          | 841,851.57            | 739,994.05            | 1,819,706.05         | 53.50%                 |
| 7000 OTHER EXPENSES          | 4,318,717.15          | 20,110.22             | 1,475,683.99          | 2,822,922.94         | 65.36%                 |
| 9000 TRANSFERS               | 776,966.39            | -                     | 776,966.39            | -                    | 0.00%                  |
| <b>Total Expenditures</b>    | <b>300,322,392.07</b> | <b>147,176,891.43</b> | <b>123,326,360.19</b> | <b>29,819,140.45</b> | <b>9.93%</b>           |

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

| <u>Revenue</u>             | <u>Revised<br/>Budget</u> | <u>Year-to-Date<br/>Actual<br/>Revenue</u> | <u>Over<br/>(Under)<br/>Collected</u> | <u>Percentage<br/>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                     | 108.75                                     | 12.00                                 | 12.40%                          |
| 3600 TRANSFERS             | 30,767,950.48             | 15,757,115.42                              | (15,010,835.06)                       | -48.79%                         |
| 3700 LONG TERM DEBT & SALE | 123,339.33                | 123,339.33                                 | -                                     | 0.00%                           |
| <b>Total Revenue</b>       | <b>32,200,255.04</b>      | <b>15,880,563.50</b>                       | <b>(16,319,691.54)</b>                | <b>-50.68%</b>                  |

| <u>Expenditure by Function</u>    | <u>Budget</u>        | <u>Encumbered</u> | <u>Expended</u>      | <u>Available</u>     | <u>%<br/>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        | -                 | 18,131,308.39        | 21,824,535.32        | 54.62%                 |
| <b>Total Expenditures</b>         | <b>39,955,843.71</b> | <b>-</b>          | <b>18,131,308.39</b> | <b>21,824,535.32</b> | <b>54.62%</b>          |

| <u>Expenditure by Object</u> | <u>Budget</u>        | <u>Encumbered</u> | <u>Expended</u>      | <u>Available</u>     | <u>%<br/>Remaining</u> |
|------------------------------|----------------------|-------------------|----------------------|----------------------|------------------------|
| 1000 SALARIES                | -                    | -                 | -                    | -                    | 0.00%                  |
| 2000 EMPLOYEE BENEFITS       | -                    | -                 | -                    | -                    | 0.00%                  |
| 7000 OTHER EXPENSES          | 39,955,843.71        | -                 | 18,131,308.39        | 21,824,535.32        | 54.62%                 |
| 8000 MAINTENANCE OF PLANT    | -                    | -                 | -                    | -                    | 0.00%                  |
| 9000 TRANSFERS               | -                    | -                 | -                    | -                    | 0.00%                  |
| <b>Total Expenditures</b>    | <b>39,955,843.71</b> | <b>-</b>          | <b>18,131,308.39</b> | <b>21,824,535.32</b> | <b>54.62%</b>          |

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

| <u>Revenue</u>             | <u>Revised<br/>Budget</u> | <u>Year-to-Date<br/>Actual<br/>Revenue</u> | <u>Over<br/>(Under)<br/>Collected</u> | <u>Percentage<br/>Remaining</u> |
|----------------------------|---------------------------|--|---------------------------------------|---------------------------------|
| 3100 FEDERAL DIRECT        | -                         | -  | -                                     | 0.00%                           |
| 3200 FEDERAL THROUGH STATE | -                         | -  | -                                     | 0.00%                           |
| 3300 STATE SOURCES         | 1,929,839.45              | 342,199.96                                 | (1,587,639.49)                        | -82.27%                         |
| 3400 LOCAL SOURCES         | 38,073,813.90             | 25,053,965.92                              | (13,019,847.98)                       | -34.20%                         |
| 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>36,394,358.88</b>                       | <b>(3,609,294.47)</b>                 | <b>-9.02%</b>                   |

| <u>Expenditure by Function</u>    | <u>Budget</u>        | <u>Encumbered</u>   | <u>Expended</u>      | <u>Available</u>     | <u>%<br/>Remaining</u> |
|-----------------------------------|----------------------|---------------------|----------------------|----------------------|------------------------|
| 5000 INSTRUCTION                  | -                    | -                   | -                    | -                    | 0.00%                  |
| 6000 INSTRUCTION SUPPORT SERVICES | -                    | -                   | -                    | -                    | 0.00%                  |
| 7000 GENERAL SUPPORT SERVICES     | 35,268,742.54        | 9,061,283.61        | 9,433,530.25         | 16,773,928.68        | 47.56%                 |
| 8000 MAINTENANCE OF PLANT         | -                    | -                   | -                    | -                    | 0.00%                  |
| 9000 COMMUNITY SVCS/TRANSFERS     | 33,943,120.40        | -                   | 14,995,110.21        | 18,948,010.19        | 55.82%                 |
| <b>Total Expenditures</b>         | <b>69,211,862.94</b> | <b>9,061,283.61</b> | <b>24,428,640.46</b> | <b>35,721,938.87</b> | <b>51.61%</b>          |

| <u>Expenditure by Object</u> | <u>Budget</u>        | <u>Encumbered</u>   | <u>Expended</u>      | <u>Available</u>     | <u>%<br/>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          | 35,268,742.54        | 9,061,283.61        | 9,433,530.25         | 16,773,928.68        | 47.56%                 |
| 7000 OTHER EXPENSES          | 11,957.40            | -                   | 4,961.18             | 6,996.22             | 58.51%                 |
| 9000 TRANSFERS               | 33,931,163.00        | -                   | 14,990,149.03        | 18,941,013.97        | 55.82%                 |
| <b>Total Expenditures</b>    | <b>69,211,862.94</b> | <b>9,061,283.61</b> | <b>24,428,640.46</b> | <b>35,721,938.87</b> | <b>51.61%</b>          |

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

| <u>Revenue</u>             | <u>Revised<br/>Budget</u> | <u>Year-to-Date<br/>Actual<br/>Revenue</u> | <u>Over<br/>(Under)<br/>Collected</u> | <u>Percentage<br/>Remaining</u> |
|----------------------------|---------------------------|--|---------------------------------------|---------------------------------|
| 3100 FEDERAL DIRECT        | -                         | -  | -                                     | 0.00%                           |
| 3200 FEDERAL THROUGH STATE | 14,513,169.11             | 6,580,475.29                               | (7,932,693.82)                        | -54.66%                         |
| 3300 STATE SOURCES         | 264,322.80                | 124,539.00                                 | (139,783.80)                          | -52.88%                         |
| 3400 LOCAL SOURCES         | 5,437,391.31              | 2,147,820.28                               | (3,289,571.03)                        | -60.50%                         |
| 3600 TRANSFERS             | -                         | -  | -                                     |                                 |
| 3700 LONG TERM DEBT & SALE | -                         | -  | -                                     |                                 |
| <b>Total Revenue</b>       | <b>20,214,883.22</b>      | <b>8,852,834.57</b>                        | <b>(11,362,048.65)</b>                | <b>-56.21%</b>                  |

| <u>Expenditure by Function</u>    | <u>Budget</u>        | <u>Encumbered</u>   | <u>Expended</u>     | <u>Available</u>    | <u>%<br/>Remaining</u> |
|-----------------------------------|----------------------|---------------------|---------------------|---------------------|------------------------|
| 5000 INSTRUCTION                  | -                    | -                   | -                   | -                   | 0.00%                  |
| 6000 INSTRUCTION SUPPORT SERVICES | -                    | -                   | -                   | -                   | 0.00%                  |
| 7000 GENERAL SUPPORT SERVICES     | 21,063,377.52        | 4,802,896.50        | 8,019,279.21        | 8,241,201.81        | 39.13%                 |
| 8000 MAINTENANCE OF PLANT         | -                    | -                   | -                   | -                   | 0.00%                  |
| 9000 COMMUNITY SVCS/TRANSFERS     | -                    | -                   | -                   | -                   | 0.00%                  |
| <b>Total Expenditure</b>          | <b>21,063,377.52</b> | <b>4,802,896.50</b> | <b>8,019,279.21</b> | <b>8,241,201.81</b> | <b>39.13%</b>          |

| <u>Expenditure by Object</u> | <u>Budget</u>        | <u>Encumbered</u>   | <u>Expended</u>     | <u>Available</u>    | <u>%<br/>Remaining</u> |
|------------------------------|----------------------|---------------------|---------------------|---------------------|------------------------|
| 1000 SALARIES                | 5,471,913.95         | 3,105,744.97        | 2,435,013.59        | (68,844.61)         | -1.26%                 |
| 2000 EMPLOYEE BENEFITS       | 2,398,023.27         | 1,402,221.61        | 989,113.79          | 6,687.87            | 0.28%                  |
| 3000 PURCHASED SERVICES      | 744,792.36           | 22,912.42           | 199,970.45          | 521,909.49          | 70.07%                 |
| 4000 ENERGY SERVICES         | 269,450.46           | -                   | 123,539.67          | 145,910.79          | 54.15%                 |
| 5000 MATERIALS & SUPPLIES    | 10,585,495.13        | 4,029.12            | 3,561,666.02        | 7,019,799.99        | 66.32%                 |
| 6000 CAPITAL OUTLAY          | 961,671.13           | 267,988.38          | 513,834.22          | 179,848.53          | 18.70%                 |
| 7000 OTHER EXPENSES          | 632,031.22           | -                   | 196,141.47          | 435,889.75          | 68.97%                 |
| 9000 TRANSFERS               | -                    | -                   | -                   | -                   | 0.00%                  |
| <b>Total Expenditure</b>     | <b>21,063,377.52</b> | <b>4,802,896.50</b> | <b>8,019,279.21</b> | <b>8,241,201.81</b> | <b>39.13%</b>          |

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

| <u>Revenue</u>             | <u>Revised<br/>Budget</u> | <u>Year-to-Date<br/>Actual<br/>Revenue</u> | <u>Over<br/>(Under)<br/>Collected</u> | <u>Percentage<br/>Remaining</u> |
|----------------------------|---------------------------|--|---------------------------------------|---------------------------------|
| 3100 FEDERAL DIRECT        | 19,500.00                 | -  | (19,500.00)                           | 0.00%                           |
| 3200 FEDERAL THROUGH STATE | 24,420,107.09             | 6,282,042.71                               | (18,138,064.38)                       | -74.28%                         |
| 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>24,439,607.09</b>      | <b>6,282,042.71</b>                        | <b>(18,157,564.38)</b>                | <b>-74.30%</b>                  |

| <u>Expenditure by Function</u>    | <u>Budget</u>        | <u>Encumbered</u>    | <u>Expended</u>     | <u>Available</u>    | <u>%<br/>Remaining</u> |
|-----------------------------------|----------------------|----------------------|---------------------|---------------------|------------------------|
| 5000 INSTRUCTION                  | 11,141,607.66        | 4,668,176.74         | 3,866,525.73        | 2,606,905.19        | 23.40%                 |
| 6000 INSTRUCTION SUPPORT SERVICES | 12,322,684.17        | 6,277,161.05         | 4,442,144.39        | 1,603,378.73        | 13.01%                 |
| 7000 GENERAL SUPPORT SERVICES     | 970,779.70           | 50.00                | 317,682.99          | 653,046.71          | 67.27%                 |
| 8000 MAINTENANCE OF PLANT         | -                    | -                    | -                   | -                   |                        |
| 9000 COMMUNITY SVCS/TRANSFERS     | 4,535.56             | -                    | 1,585.97            | 2,949.59            | 0.00%                  |
| <b>Total Expenditure</b>          | <b>24,439,607.09</b> | <b>10,945,387.79</b> | <b>8,627,939.08</b> | <b>4,866,280.22</b> | <b>19.91%</b>          |

| <u>Expenditure by Object</u> | <u>Budget</u>        | <u>Encumbered</u>    | <u>Expended</u>     | <u>Available</u>    | <u>%<br/>Remaining</u> |
|------------------------------|----------------------|----------------------|---------------------|---------------------|------------------------|
| 1000 SALARIES                | 15,114,651.05        | 7,951,842.92         | 5,498,710.60        | 1,664,097.53        | 11.01%                 |
| 2000 EMPLOYEE BENEFITS       | 4,404,879.91         | 2,549,167.56         | 1,655,022.93        | 200,689.42          | 4.56%                  |
| 3000 PURCHASED SERVICES      | 1,740,983.04         | 205,890.85           | 665,163.72          | 869,928.47          | 49.97%                 |
| 4000 ENERGY SERVICES         | 2,197.82             | -                    | 426.05              | 1,771.77            | 80.61%                 |
| 5000 MATERIALS & SUPPLIES    | 1,113,204.46         | 134,125.55           | 277,171.58          | 701,907.33          | 63.05%                 |
| 6000 CAPITAL OUTLAY          | 753,134.22           | 103,152.91           | 143,543.59          | 506,437.72          | 67.24%                 |
| 7000 OTHER EXPENSES          | 1,310,556.59         | 1,208.00             | 387,900.55          | 921,448.04          | 70.31%                 |
| 9000 TRANSFERS               | -                    | -                    | -                   | -                   |                        |
| <b>Total Expenditure</b>     | <b>24,439,607.09</b> | <b>10,945,387.79</b> | <b>8,627,939.02</b> | <b>4,866,280.28</b> | <b>19.91%</b>          |

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

| <u>Revenue</u>             | <u>Revised<br/>Budget</u> | <u>Year-to-Date<br/>Actual<br/>Revenue</u> | <u>Over<br/>(Under)<br/>Collected</u> | <u>Percentage<br/>Remaining</u> |
|----------------------------|---------------------------|--|---------------------------------------|---------------------------------|
| 3100 FEDERAL DIRECT        | -                         | -  | -                                     | 0.00%                           |
| 3200 FEDERAL THROUGH STATE | 941,747.21                | 281,778.29                                 | (659,968.92)                          | -70.08%                         |
| 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>281,778.29</b>                          | <b>(659,968.92)</b>                   | <b>-70.08%</b>                  |

| <u>Expenditure by Function</u>    | <u>Budget</u>     | <u>Encumbered</u> | <u>Expended</u>   | <u>Available</u>  | <u>%<br/>Remaining</u> |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|------------------------|
| 5000 INSTRUCTION                  | -                 | -                 | -                 | -                 | 0.00%                  |
| 6000 INSTRUCTION SUPPORT SERVICES | 571,123.95        | 8,906.25          | 237,652.70        | 324,565.00        | 56.83%                 |
| 7000 GENERAL SUPPORT SERVICES     | 325,123.26        | 106,093.08        | 120,855.21        | 98,174.97         | 30.20%                 |
| 8000 MAINTENANCE OF PLANT         | 45,500.00         | 38,000.00         | 7,500.00          | -                 | 0.00%                  |
| 9000 COMMUNITY SVCS/TRANSFERS     | -                 | -                 | -                 | -                 | 0.00%                  |
| <b>Total Expenditure</b>          | <b>941,747.21</b> | <b>152,999.33</b> | <b>366,007.91</b> | <b>422,739.97</b> | <b>44.89%</b>          |

| <u>Expenditure by Object</u> | <u>Budget</u>     | <u>Encumbered</u> | <u>Expended</u>   | <u>Available</u>  | <u>%<br/>Remaining</u> |
|------------------------------|-------------------|-------------------|-------------------|-------------------|------------------------|
| 1000 SALARIES                | 593,432.93        | 88,751.16         | 265,960.00        | 238,721.77        | 40.23%                 |
| 2000 EMPLOYEE BENEFITS       | 122,116.56        | 17,341.92         | 43,035.41         | 61,739.23         | 50.56%                 |
| 3000 PURCHASED SERVICES      | 97,536.11         | 8,906.25          | 32,421.00         | 56,208.86         | 57.63%                 |
| 4000 ENERGY SERVICES         | -                 | -                 | -                 | -                 | 0.00%                  |
| 5000 MATERIALS & SUPPLIES    | 17,926.71         | -                 | 2,312.22          | 15,614.49         | 87.10%                 |
| 6000 CAPITAL OUTLAY          | 48,802.00         | 38,000.00         | 10,802.00         | -                 | 0.00%                  |
| 7000 OTHER EXPENSES          | 61,932.90         | -                 | 11,477.28         | 50,455.62         | 81.47%                 |
| 9000 TRANSFERS               | -                 | -                 | -                 | -                 | 0.00%                  |
| <b>Total Expenditure</b>     | <b>941,747.21</b> | <b>152,999.33</b> | <b>366,007.91</b> | <b>422,739.97</b> | <b>44.89%</b>          |