

**LAKE FOREST SCHOOL DISTRICT RESPONSIBILITY CENTER EXPENDITURE REPORT**  
**FOR THE MONTH ENDED OCTOBER 31, 2014**  
**33% OF FISCAL YEAR 2015**

RESPONSIBILITY CENTER	BUDGET FY 2014	EXPENDED/ ENCUMBERED	PERCENT USED	BUDGET FY 2015	EXPENDED/ ENCUMBERED	PERCENT USED	REMAINING BALANCE
EAST ELEMENTARY	51,884	14,439	28%	49,846	12,363	25%	\$37,483
NORTH ELEMENTARY	79,316	26,305	33%	76,807	29,139	38%	\$47,668
SOUTH ELEMENTARY	73,516	18,731	25%	69,597	21,110	30%	\$48,487
WT CHIPMAN	153,302	116,036	76%	153,145	92,234	60%	\$60,911
WT CHIPMAN ATHLETIC	41,810	30,450	73%	46,408	27,815	60%	\$18,593
HIGH SCHOOL	161,728	67,690	42%	160,645	80,269	50%	\$80,376
LFHS ATHLETIC	119,168	94,629	79%	118,370	93,222	79%	\$25,148
ATHLETIC FIELD MAINTENANCE	15,000	12,100	81%	15,000	10,035	67%	\$4,965
SPARTAN STRENGTH & COND	12,200	8,521	70%	28,000	6,957	25%	\$21,043
LFHS AQUATIC	48,000	32,584	68%	50,000	29,324	59%	\$20,676
LFHS CREDIT RECOVERY	20,000	5,669	28%	20,000	1,934	10%	\$18,066
CENTRAL ELEMENTARY	99,223	43,602	44%	93,737	17,535	19%	\$76,202
SCHOOL RESOURCE OFFICER	123,525	117,492	95%	125,000	118,450	95%	\$6,550
BOARD OF EDUCATION	25,000	8,824	35%	25,000	15,500	62%	\$9,500
SUPERINTENDENT	35,000	14,084	40%	35,000	15,162	43%	\$19,838
LEGAL SERVICES	50,000	29,609	59%	50,000	25,000	50%	\$25,000
PERSONNEL OFFICE	39,500	7,713	20%	37,000	17,046	46%	\$19,954
ADMIN PROFESSIONAL DEVELOPMENT	8,000	3,635	45%	8,000	2,323	29%	\$5,677
ELEMENTARY CURRICULUM/PROGRAMS	125,000	29,222	23%	125,000	60,667	49%	\$64,333
SECONDARY CURRICULUM/PROGRAMS	160,000	68,815	43%	160,000	72,829	46%	\$87,171
INSTRUCTIONAL SUPPORT CADRES	18,000	2,193	12%	12,000	2,872	24%	\$9,128
LOCAL TESTING PROGRAMS/K-11 ASSESSMENT	20,000	2,580	13%	20,000	398	2%	\$19,602
SUMMER SCHOOL	175,000	122,558	70%	150,000	140,000	93%	\$10,000
SPECIAL EDUCATION	33,500	13,658	41%	33,500	8,818	26%	\$24,682
ACCELERATION	15,000	435	3%	15,000	3,285	22%	\$11,715
504 EMERGENCY FUND	5,000	0	0%	5,000	0	0%	\$5,000
ESL	3,500	225	6%	3,500	714	20%	\$2,786
INCLUSION/PBS	6,000	0	0%	6,000	29	0%	\$5,971
VISITING TEACHER	2,000	443	22%	2,000	379	19%	\$1,621
HOMEBOUND INSTRUCTION	20,000	1,387	7%	20,000	6,372	32%	\$13,628
SUPPORT SERVICES	10,000	1,720	17%	10,000	0	0%	\$10,000
IRC	2,000	67	3%	2,000	503	25%	\$1,497
TECHNOLOGY	100,000	5,458	5%	100,000	3,483	3%	\$96,517
TECHNOLOGY - REPLACEMENT	100,000	34,878	35%	100,000	3,274	3%	\$96,726
TECHNOLOGY - 1:1 INITIATIVE	150,000	0	0%	150,000	139,729	93%	\$10,271
BUILDING & GROUNDS	190,000	40,238	21%	190,000	50,090	26%	\$139,910
LOCAL ENERGY/UTILITIES	100,000	33,802	34%	75,000	4,890	7%	\$70,110
WATER/SEWER	80,000	218	0%	75,000	10,932	15%	\$64,068
TRANSPORTATION	13,000	5,869	45%	13,000	9,239	71%	\$3,761
TRANSPORTATION - MATCH	260,000	23,120	9%	265,000	45,374	17%	\$219,626
ADMINISTRATIVE & FINANCIAL SERVICES	490,000	413,717	84%	495,000	372,267	75%	\$122,733
TUITION REIMBURSEMENTS	50,000	16,666	33%	50,000	19,658	39%	\$30,342
USE OF FACILITIES/COMMUNITY SERVICES	5,000	474	9%	5,000	1,244	25%	\$3,756
LOCAL SALARIES/OEC'S (staff, substitutes)	8,550,000	2,621,399	31%	9,000,000	3,066,395	34%	\$5,933,605
STRATEGIC PLAN INITIATIVES	100,000	7,367	7%	50,000	15,000	30%	\$35,000
INTENSE/COMPLEX	2,000	745	37%	2,000	0	0%	\$2,000
<b>GRAND TOTAL</b>	<b>\$11,941,172</b>	<b>\$4,099,365</b>	<b>34%</b>	<b>\$12,295,555</b>	<b>\$4,653,859</b>	<b>38%</b>	<b>\$7,641,696</b>

**LAKE FOREST SCHOOL DISTRICT DISCRETIONARY REVENUE REPORT  
FOR THE MONTH ENDED OCTOBER 31, 2014**

**33% OF FISCAL YEAR 2015 COMPLETE**

	<b>BUDGET 2014</b>	<b>RECEIVED TO DATE</b>	<b>PERCENT RECEIVED</b>	<b>BUDGET 2015</b>	<b>RECEIVED TO DATE</b>	<b>PERCENT RECEIVED</b>
<b>LOCAL</b>						
REAL ESTATE TAX COLLECTION	3,702,576	3,195,669	86%	4,287,784	3,514,787	82%
CAPITATION TAX COLLECTION	110,260	98,021	89%	113,960	98,410	86%
CHILDREN'S SERVICES COST RECOVERY PROJ	50,000	0	0%	50,000	0	0%
SCHOOL CHOICE/CHARTER	0	-21,373	#DIV/0!	20,000	-35,448	-177%
MISC RECEIPTS	25,000	458	2%	25,000	16,155	65%
INDIRECT COSTS	253,000	18,733	7%	260,000	34,134	13%
POOL RECEIPTS	17,000	2,643	16%	15,000	60	0%
ATHLETIC RECEIPTS	20,000	0	0%	15,000	0	0%
SPARTAN STRENGTH & CONDITIONING CENTER	5,000	2,229	45%	9,000	1,413	16%
INTEREST ON DEPOSITS	50,000	9,013	18%	25,000	9,968	40%
USE OF FACILITIES	5,000	331	7%	5,000	726	15%
SUMMER SCHOOL	5,000	1,075	22%	5,000	855	17%
DONATIONS I LOVE LF DAY	2,000	1,035	52%	1,500	0	0%
<b>DISCRETIONARY STATE FUNDS</b>						
DIVISION II	770,000	587,001	76%	762,300	569,698	75%
DIVISION III	5,700,000	4,234,379	74%	5,643,000	4,122,801	73%
EDUCATION SUSTAINMENT FUND	805,864	580,343	72%	724,000	539,538	75%
TAX RELIEF FUNDS				0	0	
CASH OPTION	28,613	28,403	99%	7,280	5,513	76%
TECHNOLOGY BLOCK GRANT	63,668	47,751	75%	59,998	44,711	75%
<b>NON-DISCRETIONARY STATE FUNDS</b>						
DIVISION I SALARY/OEC	22,540,585	16,586,691	74%	23,292,364	17,276,581	74%
DIVISION II ENERGY	656,403	510,820	78%	656,403	492,302	75%
DIVISION II 509 VOC ED	79,947	64,044	80%	79,947	59,960	75%
TRANSPORTATION	2,092,932	980,740	47%	2,092,932	1,708,378	82%
PROFESSIONAL DEVELOPMENT GRANT	45,516	22,758	50%	41,254	41,254	100%
RELATED SERVICES	36,346	89,435	246%	32,496	24,372	75%
MINOR CAPITAL IMPROVEMENTS	291,606	0	0%	279,748	0	0%
OTHER STATE FUNDS	94,255	38,203	41%	144,090	104,847	73%
<b>NON-DISCRETIONARY LOCAL FUNDS</b>						
TUITION TAX	1,196,505	999,844	84%	1,518,409	1,261,346	83%
DEBT SERVICE	710,017	610,544	86%	697,206	575,876	83%
DEBT SERVICE INTEREST	1,500	207	14%	1,500	384	26%
MATCH TAX - MINOR CAP	0	663	#DIV/0!	0		#DIV/0!
MATCH TAX - TECHNOLOGY	89,393	74,743	84%	90,509	75,265	83%
MATCH TAX - READING/MATH SPECIALIST	181,123	151,205	83%	81,123	67,929	84%
MATCH TAX - EXTRA TIME	134,016	111,468	83%	134,016	112,690	84%
ERATE	20,000	0	0%	10,000	0	0%
<b>MAJOR CAPITAL IMPROVEMENTS</b>				2,064,600	209,600	10%
<b>NON-DISCRETIONARY FEDERAL FUNDS</b>						
CONSOLIDATED GRANT	2,819,498	0	0%	2,394,396	1,289,225	54%
HOMELESS	6,000	0	0%	6,000	0	0%
OTHER			#DIV/0!			
<b>GRAND TOTAL</b>	<b>\$42,608,623</b>	<b>\$29,027,077</b>	<b>68%</b>	<b>\$45,645,815</b>	<b>\$32,223,331</b>	<b>71%</b>

BALANCE CARRIED FORWARD TO NEXT FISCAL YEAR  
FOR THE MONTH ENDED OCTOBER 31, 2014  
33% OF FISCAL YEAR 2015 COMPLETE

This account is unique to the Lake Forest School District. The following accounts will be carried into the next Fiscal year to provide stability.

	BUDGET	RECEIVED	EXPENDED	BUDGET	RECEIVED	EXPENDED	REMAINING	PERCENT
	2014	TO DATE	TO DATE	2015	TO DATE	TO DATE	BALANCE	EXPENSED
CARRYOVER	1,409,612	1,409,612	357,461	1,007,784	1,007,784	273,233	734,551	27%
CONTINGENCY	2,300,000	2,300,000	0	2,300,000	2,300,000	53,855	2,246,145	2%
RESERVE	700,000	700,000	0	1,000,000	1,000,000	0	1,000,000	0%
TOTAL CARRYOVER	\$4,409,612.00	\$4,409,612.00	\$357,461.00	\$4,307,784.00	\$4,307,784.00	\$327,087.56	\$3,980,696.44	32%

Expensed through Contingency:

Authorized Agreement	22,333
Athletics	17,041
Environmental Study	8,710
Aquatics	1,975
Band/Music	3,795
Total	53,855