

**LAKE FOREST SCHOOL DISTRICT RESPONSIBILITY CENTER EXPENDITURE REPORT**  
**FOR THE MONTH ENDED JANUARY 31, 2015**  
**58% OF FISCAL YEAR 2015**

RESPONSIBILITY CENTER	BUDGET FY 2014	EXPENDED/ ENCUMBERED	PERCENT USED	BUDGET FY 2015	EXPENDED/ ENCUMBERED	PERCENT USED	REMAINING BALANCE
EAST ELEMENTARY	52,470	25,239	48%	59,070	18,509	31%	\$40,561
NORTH ELEMENTARY	80,850	41,579	51%	80,685	35,084	43%	\$45,601
SOUTH ELEMENTARY	73,260	25,755	35%	77,055	36,873	48%	\$40,182
WT CHIPMAN	161,205	141,049	87%	157,245	123,559	79%	\$33,686
WT CHIPMAN ATHLETIC	48,850	35,042	72%	47,650	35,720	75%	\$11,930
HIGH SCHOOL	169,100	92,469	55%	177,460	117,226	66%	\$60,234
LFHS ATHLETIC	124,600	105,527	85%	130,760	97,848	75%	\$32,912
ATHLETIC FIELD MAINTENANCE	15,000	12,100	81%	15,000	10,035	67%	\$4,965
SPARTAN STRENGTH & COND	28,000	16,278	58%	28,000	12,480	45%	\$15,520
LFHS AQUATIC	50,000	36,965	74%	50,000	32,483	65%	\$17,517
LFHS CREDIT RECOVERY	20,000	9,658	48%	20,000	5,208	26%	\$14,792
CENTRAL ELEMENTARY	98,670	56,304	57%	94,710	27,241	29%	\$67,469
SCHOOL RESOURCE OFFICER	118,000	117,492	100%	125,000	118,461	95%	\$6,539
BOARD OF EDUCATION	25,000	17,855	71%	25,000	20,406	82%	\$4,594
SUPERINTENDENT	35,000	14,488	41%	35,000	17,119	49%	\$17,881
LEGAL SERVICES	50,000	29,609	59%	50,000	25,000	50%	\$25,000
PERSONNEL OFFICE	39,500	11,526	29%	37,000	13,641	37%	\$23,359
ADMIN PROFESSIONAL DEVELOPMENT	8,000	3,635	45%	8,000	11,352	142%	-\$3,352
ELEMENTARY CURRICULUM/PROGRAMS	125,000	36,899	30%	125,000	72,841	58%	\$52,159
SECONDARY CURRICULUM/PROGRAMS	160,000	72,763	45%	160,000	92,183	58%	\$67,817
INSTRUCTIONAL SUPPORT CADRES	18,000	3,375	19%	20,000	9,917	50%	\$10,083
LOCAL TESTING PROGRAMS/K-11 ASSESSMENT	20,000	2,840	14%	20,000	398	2%	\$19,602
SUMMER SCHOOL	175,000	122,558	70%	150,000	140,000	93%	\$10,000
SPECIAL EDUCATION	33,500	17,173	51%	33,500	10,632	32%	\$22,868
ACCELERATION	15,000	2,835	19%	15,000	8,983	60%	\$6,017
504 EMERGENCY FUND	5,000	0	0%	5,000	0	0%	\$5,000
ESL	3,500	613	18%	3,500	917	26%	\$2,583
INCLUSION/PBS	6,000	0	0%	6,000	29	0%	\$5,971
VISITING TEACHER	2,000	836	42%	2,000	1,213	61%	\$787
HOMEBOUND INSTRUCTION	20,000	8,991	45%	20,000	10,936	55%	\$9,064
SUPPORT SERVICES	10,000	4,016	40%	10,000	2,261	23%	\$7,739
IRC	2,000	2,000	100%	2,000	2,000	100%	\$0
TECHNOLOGY	100,000	6,188	6%	100,000	10,885	11%	\$89,115
TECHNOLOGY - REPLACEMENT	100,000	35,468	35%	100,000	3,285	3%	\$96,715
TECHNOLOGY - 1:1 INITIATIVE	150,000	15,628		150,000	139,729	93%	\$10,271
BUILDING & GROUNDS	190,000	53,520	28%	190,000	88,979	47%	\$101,021
LOCAL ENERGY/UTILITIES	100,000	21,869	22%	75,000	6,320	8%	\$68,680
WATER/SEWER	80,000	30,965	39%	75,000	32,851	44%	\$42,149
TRANSPORTATION	13,000	6,477	50%	15,000	10,634	71%	\$4,366
TRANSPORTATION - MATCH	260,000	23,120	9%	265,000	117,571	44%	\$147,429
ADMINISTRATIVE & FINANCIAL SERVICES	490,000	438,184	89%	495,000	412,994	83%	\$82,006
TUITION REIMBURSEMENTS	50,000	32,476	65%	50,000	39,556	79%	\$10,444
USE OF FACILITIES/COMMUNITY SERVICES	5,000	598	12%	5,000	2,285	46%	\$2,715
LOCAL SALARIES/OEC'S (staff, substitutes)	8,550,000	4,974,856	58%	9,000,000	5,229,088	58%	\$3,770,912
STRATEGIC PLAN INITIATIVES	100,000	18,016	18%	50,000	24,468	49%	\$25,533
INTENSE/COMPLEX	2,000	745		2,000	0	0%	\$2,000
<b>GRAND TOTAL</b>	<b>\$11,982,505</b>	<b>\$6,725,577</b>	<b>56%</b>	<b>\$12,361,635</b>	<b>\$7,229,198</b>	<b>58%</b>	<b>\$5,132,437</b>

**LAKE FOREST SCHOOL DISTRICT DISCRETIONARY REVENUE REPORT**  
**FOR THE MONTH ENDED JANUARY 31, 2015**  
**58% OF FISCAL YEAR 2015 COMPLETE**

	BUDGET 2014	RECEIVED TO DATE	PERCENT RECEIVED	BUDGET 2015	RECEIVED TO DATE	PERCENT RECEIVED
<b>LOCAL</b>						
REAL ESTATE TAX COLLECTION	3,702,576	3,549,986	96%	4,287,784	3,761,589	88%
CAPITATION TAX COLLECTION	110,260	104,054	94%	113,960	104,601	92%
CHILDREN'S SERVICES COST RECOVERY PROJ	50,000	920	2%	50,000	8,502	17%
SCHOOL CHOICE/CHARTER	20,000	20,899	104%	20,000	15,140	76%
MISC RECEIPTS	25,000	2,060	8%	25,000	16,466	66%
INDIRECT COSTS	253,000	45,517	18%	260,000	56,981	22%
POOL RECEIPTS	17,000	8,514	50%	15,000	9,610	64%
ATHLETIC RECEIPTS	20,000	7,777	39%	15,000	11,693	78%
SPARTAN STRENGTH & CONDITIONING CENTER	5,000	4,309	86%	9,000	3,595	40%
INTEREST ON DEPOSITS	50,000	17,596	35%	25,000	20,617	82%
USE OF FACILITIES	5,000	2,107	42%	5,000	1,326	27%
SUMMER SCHOOL	5,000	1,075	22%	5,000	855	17%
DONATIONS I LOVE LF DAY	2,000	1,035	52%	1,500	1,115	74%
<b>DISCRETIONARY STATE FUNDS</b>						
DIVISION II	770,000	759,598	99%	762,300	759,807	100%
DIVISION III	5,700,000	5,555,526	97%	5,643,000	5,616,760	100%
EDUCATION SUSTAINMENT FUND	805,864	731,313	91%	724,000	728,490	101%
CASH OPTION	28,613	7,350	26%	0	5,513	#DIV/0!
TECHNOLOGY BLOCK GRANT	63,668	59,998	94%	59,998	60,370	101%
<b>NON-DISCRETIONARY STATE FUNDS</b>						
DIVISION I SALARY/OEC	22,540,585	16,892,790	75%	23,292,364	17,376,404	75%
DIVISION II ENERGY	656,403	656,403	100%	656,403	676,467	103%
DIVISION II 509 VOC ED	79,947	79,947	100%	79,947	85,011	106%
TRANSPORTATION	2,092,932	2,152,337	103%	2,092,932	1,708,378	82%
PROFESSIONAL DEVELOPMENT GRANT	45,516	45,516	100%	41,254	41,254	100%
RELATED SERVICES	36,346	36,346	100%	32,496	120,388	370%
MINOR CAPITAL IMPROVEMENTS	291,606	0	0%	279,748	0	0%
OTHER STATE FUNDS	100,000	94,687	95%	144,090	141,262	98%
<b>NON-DISCRETIONARY LOCAL FUNDS</b>						
TUITION TAX	1,196,505	1,112,870	93%	1,518,409	1,349,972	89%
DEBT SERVICE	710,017	680,886	96%	697,206	615,922	88%
DEBT SERVICE INTEREST	1,500	579	39%	1,500	926	62%
KENT COUNTY SDCIF/MITIGATION PAYMENTS	0	663	#DIV/0!	1,472,813	1,472,813	100%
MATCH TAX - MINOR CAP	89,393	83,655	94%	0	0	#DIV/0!
MATCH TAX - TECHNOLOGY	181,123	169,259	93%	90,509	80,548	89%
MATCH TAX - READING/MATH SPECIALIST	134,016	124,811	93%	81,123	72,664	90%
MATCH TAX - EXTRA TIME	20,000	0	0%	134,016	120,581	90%
ERATE				10,000	6,391	64%
<b>MAJOR CAPITAL IMPROVEMENTS</b>				2,064,600	209,600	10%
<b>DISCRETIONARY FEDERAL FUNDS</b>						
CONSOLIDATED GRANT	2,819,498	2,307,651	82%	2,394,396	2,374,016	100%
HOMELESS	6,000	6,000	100%	6,000	6,000	100%
<b>GRAND TOTAL</b>	<b>\$42,634,368</b>	<b>\$35,324,032</b>	<b>83%</b>	<b>\$47,111,348</b>	<b>\$37,641,626</b>	<b>80%</b>

BALANCE CARRIED FORWARD TO NEXT FISCAL YEAR  
FOR THE MONTH ENDED JANUARY 31, 2015  
58% 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	EXPENDED
CARRYOVER	1,409,612	1,409,612	357,461		1,007,784	1,007,784	400,331	607,453	40%
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	4,409,612	357,461		4,307,784	4,307,784	454,186	3,853,598	11%

Expensed through Contingency:

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