

**LAKE FOREST SCHOOL DISTRICT RESPONSIBILITY CENTER EXPENDITURE REPORT**  
**FOR THE MONTH ENDED DECEMBER 31, 2014**  
**50% 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	22,170	43%	49,846	15,174	30%	\$34,672
NORTH ELEMENTARY	79,316	32,935	42%	76,807	34,373	45%	\$42,434
SOUTH ELEMENTARY	73,516	23,587	32%	69,597	29,001	42%	\$40,596
WT CHIPMAN	153,302	123,445	81%	153,145	109,544	72%	\$43,602
WT CHIPMAN ATHLETIC	41,810	35,042	84%	46,408	28,660	62%	\$17,748
HIGH SCHOOL	161,728	91,594	57%	160,645	97,295	61%	\$63,350
LFHS ATHLETIC	119,168	105,364	88%	118,370	100,074	85%	\$18,296
ATHLETIC FIELD MAINTENANCE	15,000	12,100	81%	15,000	10,035	67%	\$4,965
SPARTAN STRENGTH & COND	12,200	14,559	119%	28,000	10,328	37%	\$17,672
LFHS AQUATIC	48,000	35,975	75%	50,000	31,605	63%	\$18,395
LFHS CREDIT RECOVERY	20,000	8,600	43%	20,000	4,508	23%	\$15,492
CENTRAL ELEMENTARY	99,223	50,514	51%	93,737	21,754	23%	\$71,983
SCHOOL RESOURCE OFFICER	123,525	117,492	95%	125,000	118,461	95%	\$6,539
BOARD OF EDUCATION	25,000	14,065	56%	25,000	20,239	81%	\$4,761
SUPERINTENDENT	35,000	14,367	41%	35,000	15,784	45%	\$19,216
LEGAL SERVICES	50,000	29,609	59%	50,000	25,000	50%	\$25,000
PERSONNEL OFFICE	39,500	10,520	27%	37,000	22,562	61%	\$14,438
ADMIN PROFESSIONAL DEVELOPMENT	8,000	3,635	45%	8,000	10,992	137%	-\$2,992
ELEMENTARY CURRICULUM/PROGRAMS	125,000	33,964	27%	125,000	69,107	55%	\$55,893
SECONDARY CURRICULUM/PROGRAMS	160,000	71,780	45%	160,000	89,830	56%	\$70,170
INSTRUCTIONAL SUPPORT CADRES	18,000	3,018	17%	12,000	9,862	82%	\$2,138
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	15,203	45%	33,500	10,162	30%	\$23,338
ACCELERATION	15,000	435	3%	15,000	5,711	38%	\$9,289
504 EMERGENCY FUND	5,000	0	0%	5,000	0	0%	\$5,000
ESL	3,500	554	16%	3,500	854	24%	\$2,646
INCLUSION/PBS	6,000	0	0%	6,000	29	0%	\$5,971
VISITING TEACHER	2,000	747	37%	2,000	1,213	61%	\$787
HOMEBOUND INSTRUCTION	20,000	8,611	43%	20,000	9,611	48%	\$10,389
SUPPORT SERVICES	10,000	1,720	17%	10,000	0	0%	\$10,000
IRC	2,000	4,296	215%	2,000	1,233	62%	\$767
TECHNOLOGY	100,000	6,035	6%	100,000	8,890	9%	\$91,110
TECHNOLOGY - REPLACEMENT	100,000	35,468	35%	100,000	3,274	3%	\$96,726
TECHNOLOGY - 1:1 INITIATIVE	150,000	15,628	10%	150,000	139,729	93%	\$10,271
BUILDING & GROUNDS	190,000	50,837	27%	190,000	72,766	38%	\$117,234
LOCAL ENERGY/UTILITIES	100,000	22,001	22%	75,000	9,609	13%	\$65,391
WATER/SEWER	80,000	218	0%	75,000	12,828	17%	\$62,172
TRANSPORTATION	13,000	6,477	50%	13,000	9,853	76%	\$3,147
TRANSPORTATION - MATCH	260,000	23,120	9%	265,000	92,809	35%	\$172,191
ADMINISTRATIVE & FINANCIAL SERVICES	490,000	431,746	88%	495,000	409,534	83%	\$85,466
TUITION REIMBURSEMENTS	50,000	16,666	33%	50,000	19,658	39%	\$30,342
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	4,359,871	51%	9,000,000	4,497,737	50%	\$4,502,264
STRATEGIC PLAN INITIATIVES	100,000	15,980	16%	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>5,996,690</b>	<b>50%</b>	<b>12,295,555</b>	<b>6,337,370</b>	<b>52%</b>	<b>\$5,958,185</b>

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

**50% 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	3,493,914	94%	4,287,784	3,702,941	86%
CAPITATION TAX COLLECTION	110,260	102,003	93%	113,960	102,543	90%
CHILDREN'S SERVICES COST RECOVERY PROJ	50,000		0%	50,000	8,502	17%
SCHOOL CHOICE/CHARTER	0	96,154	#DIV/0!	20,000	125,196	626%
MISC RECEIPTS	25,000	2,060	8%	25,000	16,295	65%
INDIRECT COSTS	253,000	44,165	17%	260,000	44,811	17%
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	3,047	61%	9,000	3,595	40%
INTEREST ON DEPOSITS	50,000	14,033	28%	25,000	16,305	65%
USE OF FACILITIES	5,000	2,087	42%	5,000	726	15%
SUMMER SCHOOL	5,000	1,075	22%	5,000	855	17%
DONATIONS I LOVE LF DAY	2,000	1,035		1,500	100	7%
<b>DISCRETIONARY STATE FUNDS</b>						
DIVISION II	770,000	747,770	97%	762,300	759,807	100%
DIVISION III	5,700,000	5,472,450	96%	5,643,000	5,616,760	100%
EDUCATION SUSTAINMENT FUND	805,864	731,313	91%	724,000	728,490	101%
CASH OPTION	28,613	28,403	99%	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	17,276,581	74%
DIVISION II ENERGY	656,403	510,820	78%	656,403	676,467	103%
DIVISION II 509 VOC ED	79,947	64,044	80%	79,947	85,011	106%
TRANSPORTATION	2,092,932	1,959,530	94%	2,092,932	1,708,378	82%
PROFESSIONAL DEVELOPMENT GRANT	45,516	45,516	100%	41,254	41,254	100%
RELATED SERVICES	89,435	89,435	100%	32,496	24,372	75%
MINOR CAPITAL IMPROVEMENTS	291,606	0	0%	279,748	0	0%
OTHER STATE FUNDS	145,841	145,841	100%	144,090	139,526	97%
<b>NON-DISCRETIONARY LOCAL FUNDS</b>						
TUITION TAX	1,196,505	1,081,503	90%	1,518,409	1,328,912	88%
DEBT SERVICE	710,017	661,436	93%	697,206	606,112	87%
DEBT SERVICE INTEREST	1,500	242	16%	1,500	680	45%
KENT COUNTY SDCIF/MITIGATION PAYMENTS				1,472,813	1,472,813	100%
MATCH TAX - MINOR CAP	0	17,907	#DIV/0!	0	0	#DIV/0!
MATCH TAX - TECHNOLOGY	89,393	81,311	91%	90,509	79,292	88%
MATCH TAX - READING/MATH SPECIALIST	181,123	164,511	91%	81,123	71,539	88%
MATCH TAX - EXTRA TIME	134,016	121,302	91%	134,016	118,721	89%
ERATE	20,000	0	0%	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	99%
HOMELESS	6,000	6,000	100%	6,000	6,000	100%
OTHER			#DIV/0!			#DIV/0!
<b>GRAND TOTAL</b>	<b>\$42,713,298</b>	<b>\$34,965,636</b>	<b>82%</b>	<b>\$47,111,348</b>	<b>\$37,439,779</b>	<b>79%</b>

BALANCE CARRIED FORWARD TO NEXT FISCAL YEAR  
FOR THE MONTH ENDED DECEMBER 31, 2014  
50% 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	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	4,409,612	357,461	4,307,784	4,307,784	327,088	3,980,696	8%

Expensed through Contingency:

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