

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
October 31 , 2020**

<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	289,625.00	81,421.42	(208,203.58)	-71.89%
3200 FEDERAL THROUGH STATE	2,867,302.00	1,742,061.29	(1,125,240.71)	-39.24%
3300 STATE SOURCES	235,144,343.43	77,262,642.87	(157,881,700.56)	-67.14%
3400 LOCAL SOURCES	140,217,447.67	623,375.79	(139,594,071.88)	-99.56%
3600 TRANSFERS	16,333,376.86	496,447.78	(15,836,929.08)	-96.96%
3700 LONG TERM DEBT & SALE	21,606.18	21,606.18	-	0.00%
Total Revenue	394,873,701.14	80,227,555.33	(314,646,145.81)	-79.68%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	262,354,787.62	171,414,231.45	60,252,151.89	30,688,404.28	11.70%
6000 INSTRUCTION SUPPORT SERVICES	33,067,459.92	22,400,191.82	8,281,230.42	2,386,037.68	7.22%
7000 GENERAL SUPPORT SERVICES	83,536,332.82	47,120,681.31	24,716,323.36	11,699,328.15	14.01%
8000 MAINTENANCE OF PLANT	16,917,208.52	7,620,976.69	5,405,253.64	3,890,978.19	23.00%
9000 COMMUNITY SVCS/TRANSFERS	117,034.80	71,868.80	40,928.72	4,237.28	3.62%
Total Expenditures	395,992,823.68	248,627,950.07	98,695,888.03	48,668,985.58	12.29%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	182,643,457.13	133,365,822.80	43,499,798.77	5,777,835.56	3.16%
2000 EMPLOYEE BENEFITS	70,304,056.07	52,519,184.78	17,005,107.08	779,764.21	1.11%
3000 PURCHASED SERVICES	94,542,976.41	55,032,704.06	28,507,304.84	11,002,967.51	11.64%
4000 ENERGY SERVICES	9,968,383.96	4,979,131.96	2,720,863.91	2,268,388.09	22.76%
5000 MATERIALS & SUPPLIES	18,828,060.23	953,817.33	3,210,855.37	14,663,387.53	77.88%
6000 CAPITAL OUTLAY	7,952,987.64	1,189,779.45	2,603,907.08	4,159,301.11	52.30%
7000 OTHER EXPENSES	11,752,902.24	587,509.69	1,148,050.98	10,017,341.57	85.23%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	395,992,823.68	248,627,950.07	98,695,888.03	48,668,985.58	12.29%

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
October 31, 2020**

<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	3,694,560.00	705,912.11	(2,988,647.89)	-80.89%
3400 LOCAL SOURCES	74,103,582.00	14,072,391.61	(60,031,190.39)	-81.01%
3600 TRANSFERS	37,368,181.53	35,218,181.53	(2,150,000.00)	-5.75%
3700 LONG TERM DEBT & SALE	-	-	-	
Total Revenue	115,166,323.53	49,996,485.25	(65,169,838.28)	-56.59%

<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	128,332,245.76	30,208,463.13	9,914,232.89	88,209,549.74	68.74%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	72,618,193.65	36,110,881.57	36,504,812.08	2,500.00	0.00%
Total Expenditures	200,950,439.41	66,319,344.70	46,419,044.97	88,212,049.74	43.90%

<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	128,332,245.76	66,298,540.36	9,914,232.89	52,119,472.51	40.61%
7000 OTHER EXPENSES	27,650.00	20,804.34	6,845.66	-	0.00%
9000 TRANSFERS	72,590,543.65	-	36,497,966.42	36,092,577.23	49.72%
Total Expenditures	200,950,439.41	66,319,344.70	46,419,044.97	88,212,049.74	43.90%

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
October 31, 2020**

<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	289,625.00	109,467.89	(180,157.11)	-62.20%
3200 FEDERAL THROUGH STATE	74,450,554.39	13,934,635.39	(60,515,919.00)	-81.28%
3300 STATE SOURCES	239,325,081.43	77,968,554.98	(161,356,526.45)	-67.42%
3400 LOCAL SOURCES	215,879,012.28	14,879,705.81	(200,999,306.47)	-93.11%
3600 TRANSFERS	72,590,543.65	36,497,966.42	(36,092,577.23)	-49.72%
3700 LONG TERM DEBT & SALE	21,606.18	21,606.18	-	0.00%
Total Revenue	602,556,422.93	143,411,936.67	(459,144,486.26)	-76.20%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	283,867,572.80	178,400,786.91	62,841,748.70	42,625,037.19	15.02%
6000 INSTRUCTION SUPPORT SERVICES	52,689,724.44	32,745,489.83	11,963,041.32	7,981,193.29	15.15%
7000 GENERAL SUPPORT SERVICES	244,569,374.68	86,555,186.08	40,412,293.38	117,601,895.22	48.09%
8000 MAINTENANCE OF PLANT	16,917,208.52	7,620,976.69	5,405,253.64	3,890,978.19	23.00%
9000 COMMUNITY SVCS/TRANSFERS	91,629,983.71	54,288,398.52	37,333,327.91	8,257.28	0.01%
Total Expenditures	689,673,864.15	359,610,838.03	157,955,664.95	172,107,361.17	24.95%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	210,018,294.24	148,386,788.81	48,654,966.80	12,976,538.63	6.18%
2000 EMPLOYEE BENEFITS	82,922,339.16	59,470,963.07	19,307,189.22	4,144,186.87	5.00%
3000 PURCHASED SERVICES	102,552,713.46	56,944,793.52	29,194,293.42	16,413,626.52	16.01%
4000 ENERGY SERVICES	10,254,223.96	4,993,057.94	2,906,234.35	2,354,931.67	22.97%
5000 MATERIALS & SUPPLIES	34,120,415.73	1,589,310.72	5,475,911.99	27,055,193.02	79.29%
6000 CAPITAL OUTLAY	141,583,599.18	33,407,936.26	13,606,667.34	94,568,995.58	66.79%
7000 OTHER EXPENSES	35,631,734.77	18,727,910.48	2,312,435.41	14,591,388.88	40.95%
9000 TRANSFERS	72,590,543.65	36,090,077.23	36,497,966.42	2,500.00	0.00%
Total Expenditures	689,673,864.15	359,610,838.03	157,955,664.95	172,107,361.17	24.95%

**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 7/1/2020	29,491,336.71	11,626,442.87	92,554.13	136,461,344.78
Budgeted Revenues	394,873,701.14	73,627,412.95	18,888,985.31	115,166,323.53
Budgeted Expenditures	(395,992,823.68)	(73,837,365.80)	(18,893,235.26)	(200,950,439.41)
Ending Fund Balance (Budgeted 6/30/20)	28,372,214.17	11,416,490.02	88,304.18	50,677,228.90
Unreserved Fund Balance % of Revenue	5.16%			

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
October 31, 2020**

<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	-	-	-	0.00%
3400 LOCAL SOURCES	0.05	0.04	(0.01)	-20.00%
3600 TRANSFERS	18,888,985.26	783,337.11	(18,105,648.15)	-95.85%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	18,888,985.31	783,337.15	(18,105,648.16)	-95.85%

<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	18,893,235.26	18,105,648.15	787,587.11	0.00	0.00%
Total Expenditures	18,893,235.26	18,105,648.15	787,587.11	0.00	0.00%

<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	18,893,235.26	18,105,648.15	787,587.11	0.00	0.00%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	18,893,235.26	18,105,648.15	787,587.11	0.00	0.00%

**Lake County School Board
Food Service Fund
Budget to Actual Comparison
For the Period Ending
October 31, 2020**

<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	23,466,621.00	4,032,864.30	(19,433,756.70)	-82.81%
3300 STATE SOURCES	486,178.00	-	(486,178.00)	-100.00%
3400 LOCAL SOURCES	1,557,982.56	183,938.37	(1,374,044.19)	-88.19%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	25,510,781.56	4,216,802.67	(21,293,978.89)	-83.47%

<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	25,720,734.41	8,176,232.86	4,617,398.98	12,927,102.57	50.26%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
Total Expenditure	25,720,734.41	8,176,232.86	4,617,398.98	12,927,102.57	50.26%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	7,142,044.70	4,698,599.24	1,567,062.83	876,382.63	12.27%
2000 EMPLOYEE BENEFITS	4,330,312.47	2,703,812.84	895,511.97	730,987.66	16.88%
3000 PURCHASED SERVICES	1,201,045.45	278,885.23	129,322.06	792,838.16	66.01%
4000 ENERGY SERVICES	282,790.00	13,925.98	185,370.44	83,493.58	29.52%
5000 MATERIALS & SUPPLIES	10,932,816.97	109,050.96	1,169,220.59	9,654,545.42	88.31%
6000 CAPITAL OUTLAY	1,287,694.82	371,098.61	557,782.85	358,813.36	27.86%
7000 OTHER EXPENSES	544,030.00	860.00	113,128.24	430,041.76	79.05%
9000 TRANSFERS	-	-	-	-	
Total Expenditure	25,720,734.41	8,176,232.86	4,617,398.98	12,927,102.57	50.26%

**Lake County School Board
Special Revenue Funds (42XX-44XX)
Budget to Actual Comparison
For the Period Ending
October 31, 2020**

<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	28,046.47	28,046.47	-	0.00%
3200 FEDERAL THROUGH STATE	48,088,584.92	8,159,709.80	(39,928,875.12)	-83.03%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	-	-	-	0.00%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	48,116,631.39	8,187,756.27	(39,928,875.12)	-82.98%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	21,512,785.18	6,986,555.46	2,589,596.81	11,936,632.91	55.49%
6000 INSTRUCTION SUPPORT SERVICES	19,622,264.52	10,345,298.01	3,681,810.90	5,595,155.61	28.51%
7000 GENERAL SUPPORT SERVICES	6,980,061.69	986,904.66	1,164,338.15	4,828,818.88	69.18%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	1,520.00	-	-	1,520.00	100.00%
Total Expenditure	48,116,631.39	18,318,758.13	7,435,745.86	22,362,127.40	46.47%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	20,232,792.41	10,322,366.77	3,588,105.20	6,322,320.44	31.25%
2000 EMPLOYEE BENEFITS	8,287,970.62	4,247,965.45	1,406,570.17	2,633,435.00	31.77%
3000 PURCHASED SERVICES	6,808,691.60	1,633,204.23	557,666.52	4,617,820.85	67.82%
4000 ENERGY SERVICES	3,050.00	-	-	3,050.00	0.00%
5000 MATERIALS & SUPPLIES	4,359,538.53	526,442.43	1,095,836.03	2,737,260.07	62.79%
6000 CAPITAL OUTLAY	4,010,670.96	1,575,690.95	530,744.52	1,904,235.49	47.48%
7000 OTHER EXPENSES	4,413,917.27	13,088.30	256,823.42	4,144,005.55	93.88%
9000 TRANSFERS	-	-	-	-	
Total Expenditure	48,116,631.39	18,318,758.13	7,435,745.86	22,362,127.40	46.47%