

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
November 30, 2019**

<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	286,115.00	91,499.15	(194,615.85)	-68.02%
3200 FEDERAL THROUGH STATE	56,252,077.32	17,794,736.30	(38,457,341.02)	-68.37%
3300 STATE SOURCES	227,163,873.34	96,035,219.47	(131,128,653.87)	-57.72%
3400 LOCAL SOURCES	204,579,668.21	52,382,634.98	(152,197,033.23)	-74.39%
3600 TRANSFERS	32,526,236.28	4,209,493.52	(28,316,742.76)	-87.06%
3700 LONG TERM DEBT & SALE	20,373.60	7,976.60	(12,397.00)	-60.85%
Total Revenue	520,828,343.75	170,521,560.02	(350,306,783.73)	-67.26%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	257,314,016.72	149,500,147.66	81,391,387.62	26,422,481.44	10.27%
6000 INSTRUCTION SUPPORT SERVICES	51,722,980.28	28,352,287.09	15,682,307.87	7,688,385.32	14.86%
7000 GENERAL SUPPORT SERVICES	219,581,278.06	59,461,749.31	43,786,574.93	116,332,953.82	52.98%
8000 MAINTENANCE OF PLANT	15,660,924.52	6,747,729.29	5,856,704.31	3,056,490.92	19.52%
9000 COMMUNITY SVCS/TRANSFERS	52,776,923.56	43,863,962.70	8,856,475.62	56,485.24	0.11%
Total Expenditures	597,056,123.14	287,925,876.05	155,573,450.35	153,556,796.74	25.72%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	207,999,759.64	131,415,949.36	65,732,422.28	10,851,388.00	5.22%
2000 EMPLOYEE BENEFITS	79,456,528.99	50,758,262.73	25,600,568.57	3,097,697.69	3.90%
3000 PURCHASED SERVICES	86,437,576.51	44,384,338.10	32,218,840.38	9,834,398.03	11.38%
4000 ENERGY SERVICES	10,954,120.63	4,209,736.68	4,106,085.39	2,638,298.56	24.08%
5000 MATERIALS & SUPPLIES	28,354,446.98	810,688.57	9,005,230.12	18,538,528.29	65.38%
6000 CAPITAL OUTLAY	118,259,797.69	12,398,443.13	7,694,198.40	98,167,156.16	83.01%
7000 OTHER EXPENSES	32,907,231.30	15,471,289.60	7,006,611.69	10,429,330.01	31.69%
9000 TRANSFERS	32,686,661.40	28,477,167.88	4,209,493.52	-	0.00%
Total Expenditures	597,056,123.14	287,925,876.05	155,573,450.35	153,556,796.74	25.72%

**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 7/1/2019	16,908,908.21	13,353,915.06	116,682.75	103,739,546.30
Budgeted Revenues	374,415,124.28	55,165,222.99	19,786,599.37	71,461,397.11
Budgeted Expenditures	(377,401,290.12)	(59,012,949.74)	(19,787,073.71)	(140,854,809.57)
Ending Fund Balance (Budgeted 6/30/20)	13,922,742.37	9,506,188.31	116,208.41	34,346,133.84
Unreserved Fund Balance % of Revenue	3.28%			

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
November 30, 2019**

<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	286,115.00	91,499.15	(194,615.85)	-68.02%
3200 FEDERAL THROUGH STATE	2,996,100.89	1,016,086.18	(1,980,014.71)	-66.09%
3300 STATE SOURCES	223,741,348.72	95,545,384.00	(128,195,964.72)	-57.30%
3400 LOCAL SOURCES	133,742,401.20	22,596,890.47	(111,145,510.73)	-83.10%
3600 TRANSFERS	13,628,784.87	518,750.35	(13,110,034.52)	-96.19%
3700 LONG TERM DEBT & SALE	20,373.60	7,976.60	(12,397.00)	0.00%
Total Revenue	374,415,124.28	119,776,586.75	(254,638,537.53)	-68.01%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	245,368,380.31	144,725,780.90	78,537,795.54	22,104,803.87	9.01%
6000 INSTRUCTION SUPPORT SERVICES	34,043,657.81	19,579,818.18	11,026,378.10	3,437,461.53	10.10%
7000 GENERAL SUPPORT SERVICES	82,076,501.23	41,120,757.05	30,551,979.80	10,403,764.38	12.68%
8000 MAINTENANCE OF PLANT	15,658,424.52	6,747,729.29	5,856,704.31	3,053,990.92	19.50%
9000 COMMUNITY SVCS/TRANSFERS	254,326.25	83,671.68	149,479.66	21,174.91	8.33%
Total Expenditures	377,401,290.12	212,257,757.10	126,122,337.41	39,021,195.61	10.34%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	184,582,185.46	118,283,614.31	59,219,189.91	7,079,381.24	3.84%
2000 EMPLOYEE BENEFITS	69,052,184.30	44,842,517.84	22,644,002.86	1,565,663.60	2.27%
3000 PURCHASED SERVICES	81,165,056.48	43,168,482.65	31,160,590.66	6,835,983.17	8.42%
4000 ENERGY SERVICES	10,167,835.78	4,202,880.86	3,796,400.93	2,168,553.99	21.33%
5000 MATERIALS & SUPPLIES	15,767,464.16	622,439.58	4,990,465.37	10,154,559.21	64.40%
6000 CAPITAL OUTLAY	5,915,074.56	973,422.54	2,324,891.59	2,616,760.43	44.24%
7000 OTHER EXPENSES	10,751,489.38	164,399.32	1,986,796.09	8,600,293.97	79.99%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	377,401,290.12	212,257,757.10	126,122,337.41	39,021,195.61	10.34%

**Lake County School Board
Food Service Fund
Budget to Actual Comparison
For the Period Ending
November 30, 2019**

<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	21,976,901.00	8,990,157.40	(12,986,743.60)	-59.09%
3300 STATE SOURCES	209,276.00	-	(209,276.00)	-100.00%
3400 LOCAL SOURCES	1,699,970.56	624,568.77	(1,075,401.79)	-63.26%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	23,886,147.56	9,614,726.17	(14,271,421.39)	-59.75%

<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	27,715,424.31	7,998,025.30	8,962,505.28	10,754,893.73	38.80%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	18,450.00	-	-	18,450.00	0.00%
Total Expenditure	27,733,874.31	7,998,025.30	8,962,505.28	10,773,343.73	38.85%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	7,223,400.13	4,434,805.19	2,244,368.76	544,226.18	7.53%
2000 EMPLOYEE BENEFITS	3,792,326.97	2,402,160.98	1,217,985.94	172,180.05	4.54%
3000 PURCHASED SERVICES	1,128,346.68	134,907.77	219,616.81	773,822.10	68.58%
4000 ENERGY SERVICES	732,287.00	6,855.82	297,575.57	427,855.61	58.43%
5000 MATERIALS & SUPPLIES	10,927,471.47	84,988.53	3,672,942.24	7,169,540.70	65.61%
6000 CAPITAL OUTLAY	3,387,102.06	933,497.01	1,140,015.37	1,313,589.68	38.78%
7000 OTHER EXPENSES	542,940.00	810.00	170,000.59	372,129.41	68.54%
9000 TRANSFERS	-	-	-	-	
Total Expenditure	27,733,874.31	7,998,025.30	8,962,505.28	10,773,343.73	38.85%

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
November 30, 2019**

<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	2,332,606.12	489,835.47	(1,842,770.65)	-79.00%
3400 LOCAL SOURCES	69,128,790.99	29,159,467.48	(39,969,323.51)	-57.82%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	
Total Revenue	71,461,397.11	29,649,302.95	(41,812,094.16)	-58.51%

<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	108,139,175.97	10,321,613.16	3,977,577.62	93,839,985.19	86.78%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	32,715,633.60	28,477,167.88	4,218,491.58	19,974.14	0.06%
Total Expenditures	140,854,809.57	38,798,781.04	8,196,069.20	93,859,959.33	66.64%

<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	108,139,175.97	10,321,613.16	3,977,577.62	93,839,985.19	86.78%
7000 OTHER EXPENSES	28,972.20	-	8,998.06	19,974.14	68.94%
9000 TRANSFERS	32,686,661.40	28,477,167.88	4,209,493.52	-	0.00%
Total Expenditures	140,854,809.57	38,798,781.04	8,196,069.20	93,859,959.33	66.64%

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
November 30, 2019**

<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	880,642.50	-	(880,642.50)	-100.00%
3400 LOCAL SOURCES	8,505.46	1,708.26	(6,797.20)	-79.92%
3600 TRANSFERS	18,897,451.41	3,690,743.17	(15,206,708.24)	-80.47%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	19,786,599.37	3,692,451.43	(16,094,147.94)	-81.34%

<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	19,787,073.71	15,303,123.14	4,470,054.62	13,895.95	0.09%
Total Expenditures	19,787,073.71	15,303,123.14	4,470,054.62	13,895.95	0.07%

<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	19,787,073.71	15,303,123.14	4,470,054.62	13,895.95	0.09%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	19,787,073.71	15,303,123.14	4,470,054.62	13,895.95	0.07%

**Lake County School Board
Special Revenue Funds (42XX)
Budget to Actual Comparison
For the Period Ending
November 30, 2019**

<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	31,279,075.43	7,788,492.72	(23,490,582.71)	-75.10%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	-	-	-	0.00%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	31,279,075.43	7,788,492.72	(23,490,582.71)	-75.10%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	11,945,636.41	4,774,366.76	2,853,592.08	4,317,677.57	36.14%
6000 INSTRUCTION SUPPORT SERVICES	17,679,322.47	8,772,468.91	4,655,929.77	4,250,923.79	24.04%
7000 GENERAL SUPPORT SERVICES	1,650,176.55	-	312,961.99	1,337,214.56	81.03%
8000 MAINTENANCE OF PLANT	2,500.00	-	-	2,500.00	0.00%
9000 COMMUNITY SVCS/TRANSFERS	1,440.00	-	-	1,440.00	100.00%
Total Expenditure	31,279,075.43	13,546,835.67	7,822,483.84	9,909,755.92	31.68%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	16,194,174.05	8,697,529.86	4,268,863.61	3,227,780.58	19.93%
2000 EMPLOYEE BENEFITS	6,612,017.72	3,513,583.91	1,738,579.77	1,359,854.04	20.57%
3000 PURCHASED SERVICES	4,144,173.35	1,080,947.68	838,632.91	2,224,592.76	53.68%
4000 ENERGY SERVICES	53,997.85	-	12,108.89	41,888.96	0.00%
5000 MATERIALS & SUPPLIES	1,659,511.35	103,260.46	341,822.51	1,214,428.38	73.18%
6000 CAPITAL OUTLAY	818,445.10	148,556.62	251,713.82	418,174.66	51.09%
7000 OTHER EXPENSES	1,796,756.01	2,957.14	370,762.33	1,423,036.54	79.20%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	31,279,075.43	13,546,835.67	7,822,483.84	9,909,755.92	31.68%