

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
October 31, 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	67,900.97	(218,214.03)	-76.27%
3200 FEDERAL THROUGH STATE	56,252,073.32	10,074,173.38	(46,177,899.94)	-82.09%
3300 STATE SOURCES	226,566,726.22	77,859,565.98	(148,707,160.24)	-65.64%
3400 LOCAL SOURCES	204,174,862.21	6,052,598.12	(198,122,264.09)	-97.04%
3600 TRANSFERS	32,526,236.28	4,038,933.57	(28,487,302.71)	-87.58%
3700 LONG TERM DEBT & SALE	20,373.60	6,772.55	(13,601.05)	-66.76%
Total Revenue	519,826,386.63	98,099,944.57	(421,726,442.06)	-81.13%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	257,597,089.77	170,462,830.12	58,554,242.63	28,580,017.02	11.09%
6000 INSTRUCTION SUPPORT SERVICES	52,148,675.62	32,013,580.31	11,681,559.74	8,453,535.57	16.21%
7000 GENERAL SUPPORT SERVICES	217,225,893.89	66,716,759.19	33,919,914.28	116,589,220.42	53.67%
8000 MAINTENANCE OF PLANT	15,737,560.87	7,222,130.28	4,768,839.08	3,746,591.51	23.81%
9000 COMMUNITY SVCS/TRANSFERS	52,525,766.44	47,478,902.98	4,988,176.93	58,686.53	0.11%
Total Expenditures	595,234,986.59	323,894,202.88	113,912,732.66	157,428,051.05	26.45%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	208,135,164.79	147,500,736.25	48,558,808.61	12,075,619.93	5.80%
2000 EMPLOYEE BENEFITS	79,472,697.75	57,481,546.25	18,389,559.08	3,601,592.42	4.53%
3000 PURCHASED SERVICES	86,021,835.46	50,152,366.71	25,527,670.49	10,341,798.26	12.02%
4000 ENERGY SERVICES	10,505,981.45	5,002,916.72	3,382,234.63	2,120,830.10	20.19%
5000 MATERIALS & SUPPLIES	28,547,029.26	1,866,215.59	6,241,887.87	20,438,925.80	71.60%
6000 CAPITAL OUTLAY	117,540,100.89	14,383,478.14	5,007,931.58	98,148,691.17	83.50%
7000 OTHER EXPENSES	32,576,672.71	19,110,372.51	2,765,706.83	10,700,593.37	32.85%
9000 TRANSFERS	32,435,504.28	28,396,570.71	4,038,933.57	0.00	0.00%
Total Expenditures	595,234,986.59	323,894,202.88	113,912,732.66	157,428,051.05	26.45%

**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	374,187,328.28	55,165,218.99	19,786,599.37	70,687,239.99
Budgeted Expenditures	(377,256,763.69)	(57,587,496.74)	(19,787,073.71)	(140,603,652.45)
Ending Fund Balance (Budgeted 6/30/20)	13,839,472.80	10,931,637.31	116,208.41	33,823,133.84
Unreserved Fund Balance % of Revenue	3.25%			

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
October 31 , 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	67,900.97	(218,214.03)	-76.27%
3200 FEDERAL THROUGH STATE	2,996,100.89	625,634.00	(2,370,466.89)	-79.12%
3300 STATE SOURCES	223,528,358.72	77,514,633.98	(146,013,724.74)	-65.32%
3400 LOCAL SOURCES	133,727,595.20	1,067,676.57	(132,659,918.63)	-99.20%
3600 TRANSFERS	13,628,784.87	350,690.40	(13,278,094.47)	-97.43%
3700 LONG TERM DEBT & SALE	20,373.60	6,772.55	(13,601.05)	0.00%
Total Revenue	374,187,328.28	79,633,308.47	(294,554,019.81)	-78.72%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	245,719,137.07	165,113,561.64	56,861,959.28	23,743,616.15	9.66%
6000 INSTRUCTION SUPPORT SERVICES	34,420,782.11	22,269,124.19	8,330,771.89	3,820,886.03	11.10%
7000 GENERAL SUPPORT SERVICES	81,127,457.39	46,694,988.82	24,259,308.04	10,173,160.53	12.54%
8000 MAINTENANCE OF PLANT	15,735,060.87	7,222,130.28	4,768,839.08	3,744,091.51	23.79%
9000 COMMUNITY SVCS/TRANSFERS	254,326.25	95,991.62	137,176.16	21,158.47	8.32%
Total Expenditures	377,256,763.69	241,395,796.55	94,358,054.45	41,502,912.69	11.00%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	185,035,562.62	133,053,075.70	43,898,428.83	8,084,058.09	4.37%
2000 EMPLOYEE BENEFITS	69,135,272.37	50,883,648.26	16,311,292.43	1,940,331.68	2.81%
3000 PURCHASED SERVICES	80,511,789.13	48,707,742.40	24,902,829.34	6,901,217.39	8.57%
4000 ENERGY SERVICES	10,167,593.60	4,990,916.72	3,117,913.08	2,058,763.80	20.25%
5000 MATERIALS & SUPPLIES	15,916,475.85	1,587,615.06	3,734,149.36	10,594,711.43	66.56%
6000 CAPITAL OUTLAY	6,066,928.76	2,053,021.55	775,072.57	3,238,834.64	53.39%
7000 OTHER EXPENSES	10,423,141.36	119,776.86	1,618,368.84	8,684,995.66	83.32%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	377,256,763.69	241,395,796.55	94,358,054.45	41,502,912.69	11.00%

**Lake County School Board
Food Service Fund
Budget to Actual Comparison
For the Period Ending
October 31, 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	4,206,717.89	(17,770,183.11)	-80.86%
3300 STATE SOURCES	209,276.00	-	(209,276.00)	-100.00%
3400 LOCAL SOURCES	1,699,970.56	493,636.05	(1,206,334.51)	-70.96%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	23,886,147.56	4,700,353.94	(19,185,793.62)	-80.32%

<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	26,289,975.31	9,309,019.21	6,210,657.02	10,770,299.08	40.97%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	18,450.00	-	18,449.76	0.24	0.00%
Total Expenditure	26,308,425.31	9,309,019.21	6,229,106.78	10,770,299.32	40.94%

<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	4,990,717.92	1,610,159.39	622,522.82	8.62%
2000 EMPLOYEE BENEFITS	3,792,326.97	2,712,253.26	861,830.86	218,242.85	5.75%
3000 PURCHASED SERVICES	1,050,794.68	150,528.43	191,366.00	708,900.25	67.46%
4000 ENERGY SERVICES	284,390.00	12,000.00	260,385.41	12,004.59	4.22%
5000 MATERIALS & SUPPLIES	10,927,471.47	89,145.38	2,309,552.90	8,528,773.19	78.05%
6000 CAPITAL OUTLAY	2,487,102.06	1,353,381.72	872,606.70	261,113.64	10.50%
7000 OTHER EXPENSES	542,940.00	992.50	123,205.52	418,741.98	77.12%
9000 TRANSFERS	-	-	-	-	
Total Expenditure	26,308,425.31	9,309,019.21	6,229,106.78	10,770,299.32	40.94%

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
October 31, 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	1,948,449.00	344,932.00	(1,603,517.00)	-82.30%
3400 LOCAL SOURCES	68,738,790.99	4,489,600.92	(64,249,190.07)	-93.47%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	
Total Revenue	70,687,239.99	4,834,532.92	(65,852,707.07)	-93.16%

<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	10,544,110.31	3,240,353.48	94,354,712.18	87.25%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	32,464,476.48	28,396,570.71	4,045,713.90	22,191.87	0.07%
Total Expenditures	140,603,652.45	38,940,681.02	7,286,067.38	94,376,904.05	67.12%

<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	10,544,110.31	3,240,353.48	94,354,712.18	87.25%
7000 OTHER EXPENSES	28,972.20	-	6,780.33	22,191.87	76.60%
9000 TRANSFERS	32,435,504.28	28,396,570.71	4,038,933.57	0.00	0.00%
Total Expenditures	140,603,652.45	38,940,681.02	7,286,067.38	94,376,904.05	67.12%

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
October 31, 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	1,684.58	(6,820.88)	-80.19%
3600 TRANSFERS	18,897,451.41	3,688,243.17	(15,209,208.24)	-80.48%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	19,786,599.37	3,689,927.75	(16,096,671.62)	-81.35%

<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	18,986,340.65	786,837.11	13,895.95	0.07%
Total Expenditures	19,787,073.71	18,986,340.65	786,837.11	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	18,986,340.65	786,837.11	13,895.95	0.07%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	19,787,073.71	18,986,340.65	786,837.11	13,895.95	0.07%

**Lake County School Board
Special Revenue Funds (42XX)
Budget to Actual Comparison
For the Period Ending
October 31, 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	31,279,071.43	5,241,821.49	(26,037,249.94)	-83.24%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	-	-	-	0.00%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	31,279,071.43	5,241,821.49	(26,037,249.94)	-83.24%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	11,877,952.70	5,349,268.48	1,692,283.35	4,836,400.87	40.72%
6000 INSTRUCTION SUPPORT SERVICES	17,727,893.51	9,744,456.12	3,350,787.85	4,632,649.54	26.13%
7000 GENERAL SUPPORT SERVICES	1,669,285.22	150.00	209,595.74	1,459,539.48	87.43%
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	31,279,071.43	15,093,874.60	5,252,666.94	10,932,529.89	34.95%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	15,876,202.04	9,456,942.63	3,050,220.39	3,369,039.02	21.22%
2000 EMPLOYEE BENEFITS	6,545,098.41	3,885,644.73	1,216,435.79	1,443,017.89	22.05%
3000 PURCHASED SERVICES	4,459,251.65	1,294,095.88	433,475.15	2,731,680.62	61.26%
4000 ENERGY SERVICES	53,997.85	-	3,936.14	50,061.71	0.00%
5000 MATERIALS & SUPPLIES	1,703,081.94	189,455.15	198,185.61	1,315,441.18	77.24%
6000 CAPITAL OUTLAY	846,894.10	264,473.71	119,898.83	462,521.56	54.61%
7000 OTHER EXPENSES	1,794,545.44	3,262.50	230,515.03	1,560,767.91	86.97%
9000 TRANSFERS	-	-	-	-	-
Total Expenditure	31,279,071.43	15,093,874.60	5,252,666.94	10,932,529.89	34.95%