

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
April 30, 2021**

<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	353,413.98	300,275.44	(53,138.54)	-15.04%
3200 FEDERAL THROUGH STATE	3,414,865.54	3,334,465.72	(80,399.82)	-2.35%
3300 STATE SOURCES	227,949,061.32	191,048,311.65	(36,900,749.67)	-16.19%
3400 LOCAL SOURCES	139,631,915.83	136,466,725.37	(3,165,190.46)	-2.27%
3600 TRANSFERS	16,333,376.86	1,434,384.78	(14,898,992.08)	-91.22%
3700 LONG TERM DEBT & SALE	31,606.18	22,977.79	(8,628.39)	0.00%
Total Revenue	387,714,239.71	332,607,140.75	(55,107,098.96)	-14.21%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	251,506,379.05	55,118,771.65	182,665,122.75	13,722,484.65	5.46%
6000 INSTRUCTION SUPPORT SERVICES	34,653,273.04	7,181,640.59	25,080,318.31	2,391,314.14	6.90%
7000 GENERAL SUPPORT SERVICES	87,661,910.21	13,869,115.15	63,861,266.35	9,931,528.71	11.33%
8000 MAINTENANCE OF PLANT	17,035,717.40	2,239,957.78	13,020,755.71	1,775,003.91	10.42%
9000 COMMUNITY SVCS/TRANSFERS	155,690.48	22,676.96	107,815.11	25,198.41	16.18%
Total Expenditures	391,012,970.18	78,432,162.13	284,735,278.23	27,845,529.82	7.12%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	183,846,347.33	45,164,863.42	137,308,875.38	1,372,608.53	0.75%
2000 EMPLOYEE BENEFITS	71,951,845.07	14,033,336.34	56,501,406.90	1,417,101.83	1.97%
3000 PURCHASED SERVICES	93,753,658.18	15,146,857.27	69,960,514.36	8,646,286.55	9.22%
4000 ENERGY SERVICES	9,932,060.49	1,796,665.53	6,719,086.73	1,416,308.23	14.26%
5000 MATERIALS & SUPPLIES	16,726,693.99	621,940.25	5,426,071.32	10,678,682.42	63.84%
6000 CAPITAL OUTLAY	8,555,568.07	1,555,094.36	4,599,714.81	2,400,758.90	28.06%
7000 OTHER EXPENSES	6,246,797.05	113,404.96	4,219,608.73	1,913,783.36	30.64%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	391,012,970.18	78,432,162.13	284,735,278.23	27,845,529.82	7.12%

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
April 30, 2021**

<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	4,071,790.00	2,420,476.43	(1,651,313.57)	-40.55%
3400 LOCAL SOURCES	79,848,229.91	76,859,512.05	(2,988,717.86)	-3.74%
3600 TRANSFERS	35,218,181.53	35,218,181.53	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	
Total Revenue	119,138,201.44	114,498,170.01	(4,640,031.43)	-3.89%

<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	132,050,416.73	23,412,337.96	35,828,535.42	72,809,543.35	55.14%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	70,938,544.15	29,976,200.73	40,952,861.42	9,482.00	0.01%
Total Expenditures	202,988,960.88	53,388,538.69	76,781,396.84	72,819,025.35	35.87%

<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	132,050,416.73	23,412,337.96	35,828,535.42	72,809,543.35	55.14%
7000 OTHER EXPENSES	39,502.50	9,626.26	20,394.24	9,482.00	24.00%
9000 TRANSFERS	70,899,041.65	29,966,574.47	40,932,467.18	0.00	0.00%
Total Expenditures	202,988,960.88	53,388,538.69	76,781,396.84	72,819,025.35	35.87%

Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
April 30, 2021

<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	353,413.98	300,275.44	(53,138.54)	-15.04%
3200 FEDERAL THROUGH STATE	77,754,641.70	45,232,381.39	(32,522,260.31)	-41.83%
3300 STATE SOURCES	232,507,029.32	193,612,165.08	(38,894,864.24)	-16.73%
3400 LOCAL SOURCES	221,038,195.35	213,987,524.27	(7,050,671.08)	-3.19%
3600 TRANSFERS	70,442,793.65	40,932,471.99	(29,510,321.66)	-41.89%
3700 LONG TERM DEBT & SALE	31,606.18	22,977.79	(8,628.39)	-27.30%
Total Revenue	602,127,680.18	494,087,795.96	(108,039,884.22)	-17.94%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	277,139,900.55	58,849,639.04	196,526,964.16	21,763,297.35	7.85%
6000 INSTRUCTION SUPPORT SERVICES	54,888,530.49	11,151,348.11	36,495,589.08	7,241,593.30	13.19%
7000 GENERAL SUPPORT SERVICES	250,739,632.21	55,262,774.62	116,911,293.82	78,565,563.77	31.33%
8000 MAINTENANCE OF PLANT	17,321,420.81	2,239,957.78	13,084,986.51	1,996,476.52	11.53%
9000 COMMUNITY SVCS/TRANSFERS	90,001,196.99	30,007,605.57	45,350,055.50	14,643,535.92	16.27%
Total Expenditures	690,090,681.05	157,511,325.12	408,368,889.07	124,210,466.86	18.00%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	211,826,546.24	50,508,970.47	154,119,335.83	7,198,239.94	3.40%
2000 EMPLOYEE BENEFITS	84,294,315.44	15,933,319.73	64,312,301.51	4,048,694.20	4.80%
3000 PURCHASED SERVICES	102,722,253.25	16,889,823.07	73,946,073.60	11,886,356.58	11.57%
4000 ENERGY SERVICES	10,511,393.13	1,810,591.51	7,130,939.39	1,569,862.23	14.93%
5000 MATERIALS & SUPPLIES	32,251,250.03	1,353,579.55	12,249,618.21	18,648,052.27	57.82%
6000 CAPITAL OUTLAY	149,881,492.97	26,259,128.25	45,893,369.74	77,728,994.98	51.86%
7000 OTHER EXPENSES	27,704,388.34	14,789,338.07	9,784,783.61	3,130,266.66	11.30%
9000 TRANSFERS	70,899,041.65	29,966,574.47	40,932,467.18	0.00	0.00%
Total Expenditures	690,090,681.05	157,511,325.12	408,368,889.07	124,210,466.86	18.00%

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	29,491,336.71	11,626,442.87	92,554.13	136,461,344.78
Budgeted Revenues	387,714,239.71	76,383,936.72	18,891,302.31	119,138,201.44
Budgeted Expenditures	(391,012,970.18)	(77,193,889.57)	(18,897,985.26)	(202,988,960.88)
Ending Fund Balance (Budgeted 6/30/20)	26,192,606.24	10,816,490.02	85,871.18	52,610,585.34
Unreserved Fund Balance % of Revenue	4.67%			

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
April 30, 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	67.05	10.22	(56.83)	-84.76%
3600 TRANSFERS	18,891,235.26	4,279,905.68	(14,611,329.58)	-77.34%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	18,891,302.31	4,279,915.90	(14,611,386.41)	-77.34%

<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	18,897,985.26	14,663,666.85	4,232,068.41	2,250.00	0.02%
Total Expenditures	18,897,985.26	14,663,666.85	4,232,068.41	2,250.00	0.01%

<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	18,897,985.26	14,663,666.85	4,232,068.41	2,250.00	0.02%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	18,897,985.26	14,663,666.85	4,232,068.41	2,250.00	0.01%

**Lake County School Board
Food Service Fund
Budget to Actual Comparison
For the Period Ending
April 30, 2021**

<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	13,941,339.53	(9,525,281.47)	-40.59%
3300 STATE SOURCES	486,178.00	143,377.00	(342,801.00)	-70.51%
3400 LOCAL SOURCES	1,557,982.56	661,276.63	(896,705.93)	-57.56%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	25,510,781.56	14,745,993.16	(10,764,788.40)	-42.20%

<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	26,320,734.41	2,671,331.13	14,607,155.31	9,042,247.97	34.35%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
Total Expenditure	26,320,734.41	2,671,331.13	14,607,155.31	9,042,247.97	34.35%

<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	1,393,289.19	4,968,227.59	780,527.92	10.93%
2000 EMPLOYEE BENEFITS	4,330,312.47	637,445.68	2,931,795.61	761,071.18	17.58%
3000 PURCHASED SERVICES	1,194,352.81	210,583.65	459,316.80	524,452.36	43.91%
4000 ENERGY SERVICES	576,282.64	13,925.98	411,852.66	150,504.00	26.12%
5000 MATERIALS & SUPPLIES	11,011,866.97	119,091.43	4,641,986.30	6,250,789.24	56.76%
6000 CAPITAL OUTLAY	1,521,344.82	296,135.20	846,418.79	378,790.83	24.90%
7000 OTHER EXPENSES	544,530.00	860.00	347,557.56	196,112.44	36.01%
9000 TRANSFERS	-	-	-	-	
Total Expenditure	26,320,734.41	2,671,331.13	14,607,155.31	9,042,247.97	34.35%

**Lake County School Board
Special Revenue Funds (42XX)
Budget to Actual Comparison
For the Period Ending
April 30, 2021**

<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	50,873,155.16	27,956,576.14	(22,916,579.02)	-45.05%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	-	-	-	0.00%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	50,873,155.16	27,956,576.14	(22,916,579.02)	-45.05%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	25,633,521.50	3,730,867.39	13,861,841.41	8,040,812.70	31.37%
6000 INSTRUCTION SUPPORT SERVICES	20,235,257.45	3,969,707.52	11,415,270.77	4,850,279.16	23.97%
7000 GENERAL SUPPORT SERVICES	4,709,695.70	554,144.78	2,614,336.74	1,541,214.18	32.72%
8000 MAINTENANCE OF PLANT	285,703.41	-	64,230.80	221,472.61	0.00%
9000 COMMUNITY SVCS/TRANSFERS	8,977.10	186.00	7,478.10	1,313.00	14.63%
Total Expenditure	50,873,155.16	8,254,905.69	27,963,157.82	14,655,091.65	28.81%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	20,838,154.21	3,950,817.86	11,842,232.86	5,045,103.49	24.21%
2000 EMPLOYEE BENEFITS	8,012,157.90	1,262,537.71	4,879,099.00	1,870,521.19	23.35%
3000 PURCHASED SERVICES	7,774,242.26	1,532,382.15	3,526,242.44	2,715,617.67	34.93%
4000 ENERGY SERVICES	3,050.00	-	-	3,050.00	0.00%
5000 MATERIALS & SUPPLIES	4,515,813.91	612,547.87	2,181,560.59	1,721,705.45	38.13%
6000 CAPITAL OUTLAY	7,754,163.35	894,840.10	4,618,700.72	2,240,622.53	28.90%
7000 OTHER EXPENSES	1,975,573.53	1,780.00	915,322.21	1,058,471.32	53.58%
9000 TRANSFERS	-	-	-	-	
Total Expenditure	50,873,155.16	8,254,905.69	27,963,157.82	14,655,091.65	28.81%