

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
December 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	2,332,606.12	607,922.47	(1,724,683.65)	-73.94%
3400 LOCAL SOURCES	69,188,110.99	44,674,962.25	(24,513,148.74)	-35.43%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	
Total Revenue	71,520,717.11	45,282,884.72	(26,237,832.39)	-36.69%

<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	108,104,717.97	10,266,064.80	4,235,476.37	93,603,176.80	86.59%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	32,750,091.60	28,254,909.98	4,360,827.39	134,354.23	0.41%
Total Expenditures	140,854,809.57	38,520,974.78	8,596,303.76	93,737,531.03	66.55%

<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	108,104,717.97	10,266,064.80	4,235,476.37	93,603,176.80	86.59%
7000 OTHER EXPENSES	28,972.20	-	11,292.97	17,679.23	61.02%
9000 TRANSFERS	32,721,119.40	28,254,909.98	4,349,534.42	116,675.00	0.36%
Total Expenditures	140,854,809.57	38,520,974.78	8,596,303.76	93,737,531.03	66.55%

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
December 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	108,776.25	(177,338.75)	-61.98%
3200 FEDERAL THROUGH STATE	56,385,827.32	22,471,080.88	(33,914,746.44)	-60.15%
3300 STATE SOURCES	227,754,402.34	114,050,703.81	(113,703,698.53)	-49.92%
3400 LOCAL SOURCES	204,674,398.06	156,718,991.22	(47,955,406.84)	-23.43%
3600 TRANSFERS	32,526,236.28	4,349,534.42	(28,176,701.86)	-86.63%
3700 LONG TERM DEBT & SALE	20,373.60	12,104.60	(8,269.00)	-40.59%
Total Revenue	521,647,352.60	297,711,191.18	(223,936,161.42)	-42.93%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	257,881,921.64	127,878,778.21	106,346,658.90	23,656,484.53	9.17%
6000 INSTRUCTION SUPPORT SERVICES	51,670,922.28	24,933,971.04	20,010,754.45	6,726,196.79	13.02%
7000 GENERAL SUPPORT SERVICES	219,510,531.62	53,334,552.39	52,575,099.90	113,600,879.33	51.75%
8000 MAINTENANCE OF PLANT	16,030,408.36	5,756,759.02	7,713,803.54	2,559,845.80	15.97%
9000 COMMUNITY SVCS/TRANSFERS	52,811,381.56	43,631,468.82	9,014,110.56	165,802.18	0.31%
Total Expenditures	597,905,165.46	255,535,529.48	195,660,427.35	146,709,208.63	24.54%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	210,642,288.19	115,226,698.24	83,091,335.32	12,324,254.63	5.85%
2000 EMPLOYEE BENEFITS	79,489,250.28	43,741,033.05	33,142,630.13	2,605,587.10	3.28%
3000 PURCHASED SERVICES	84,710,136.09	35,851,350.69	39,848,832.75	9,009,952.65	10.64%
4000 ENERGY SERVICES	10,958,485.82	4,013,772.42	4,845,669.64	2,099,043.76	19.15%
5000 MATERIALS & SUPPLIES	28,342,041.29	774,964.45	10,053,574.23	17,513,502.61	61.79%
6000 CAPITAL OUTLAY	118,307,677.59	12,116,699.72	9,068,943.70	97,122,034.17	82.09%
7000 OTHER EXPENSES	32,734,166.80	15,556,100.93	11,259,907.16	5,918,158.71	18.08%
9000 TRANSFERS	32,721,119.40	28,254,909.98	4,349,534.42	116,675.00	0.36%
Total Expenditures	597,905,165.46	255,535,529.48	195,660,427.35	146,709,208.63	24.54%

**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	375,041,063.13	55,298,972.99	19,786,599.37	71,520,717.11
Budgeted Expenditures	(378,116,582.44)	(59,146,699.75)	(19,787,073.71)	(140,854,809.57)
Ending Fund Balance (Budgeted 6/30/20)	13,833,388.90	9,506,188.30	116,208.41	34,405,453.84
Unreserved Fund Balance % of Revenue	3.25%			

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
December 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	4,179.45	(4,326.01)	-50.86%
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	3,694,922.62	(16,091,676.75)	-81.33%

<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	4,472,554.62	11,395.95	0.07%
Total Expenditures	19,787,073.71	15,303,123.14	4,472,554.62	11,395.95	0.06%

<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	4,472,554.62	11,395.95	0.07%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	19,787,073.71	15,303,123.14	4,472,554.62	11,395.95	0.06%

**Lake County School Board
Food Service Fund
Budget to Actual Comparison
For the Period Ending
December 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	10,959,021.37	(11,017,879.63)	-50.13%
3300 STATE SOURCES	209,276.00	-	(209,276.00)	-100.00%
3400 LOCAL SOURCES	1,699,970.56	723,038.65	(976,931.91)	-57.47%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	23,886,147.56	11,682,060.02	(12,204,087.54)	-51.09%

<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	6,960,448.73	11,334,853.97	9,420,121.61	33.99%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	18,450.00	-	18,449.76	0.24	0.00%
Total Expenditure	27,733,874.31	6,960,448.73	11,353,303.73	9,420,121.85	33.97%

<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	3,809,334.99	2,867,677.54	546,387.60	7.56%
2000 EMPLOYEE BENEFITS	3,792,326.97	2,039,014.62	1,568,362.74	184,949.61	4.88%
3000 PURCHASED SERVICES	1,137,546.68	188,177.17	249,686.72	699,682.79	61.51%
4000 ENERGY SERVICES	732,287.00	5,920.79	340,752.49	385,613.72	52.66%
5000 MATERIALS & SUPPLIES	10,920,471.47	84,770.01	4,432,903.72	6,402,797.74	58.63%
6000 CAPITAL OUTLAY	3,384,902.06	832,421.15	1,682,333.94	870,146.97	25.71%
7000 OTHER EXPENSES	542,940.00	810.00	211,586.58	330,543.42	60.88%
9000 TRANSFERS	-	-	-	-	
Total Expenditure	27,733,874.31	6,960,448.73	11,353,303.73	9,420,121.85	33.97%

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
December 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	108,776.25	(177,338.75)	-61.98%
3200 FEDERAL THROUGH STATE	2,996,100.89	1,556,473.75	(1,439,627.14)	-48.05%
3300 STATE SOURCES	224,331,877.72	113,442,781.34	(110,889,096.38)	-49.43%
3400 LOCAL SOURCES	133,777,811.05	111,316,810.87	(22,461,000.18)	-16.79%
3600 TRANSFERS	13,628,784.87	658,791.25	(12,969,993.62)	-95.17%
3700 LONG TERM DEBT & SALE	20,373.60	12,104.60	(8,269.00)	0.00%
Total Revenue	375,041,063.13	227,095,738.06	(147,945,325.07)	-39.45%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	245,779,069.08	123,792,949.19	102,562,479.68	19,423,640.21	7.90%
6000 INSTRUCTION SUPPORT SERVICES	34,027,801.17	17,218,833.06	14,178,821.71	2,630,146.40	7.73%
7000 GENERAL SUPPORT SERVICES	82,027,477.58	36,081,531.25	36,615,351.78	9,330,594.55	11.37%
8000 MAINTENANCE OF PLANT	16,027,908.36	5,756,759.02	7,713,803.54	2,557,345.80	15.96%
9000 COMMUNITY SVCS/TRANSFERS	254,326.25	73,435.70	162,199.16	18,691.39	7.35%
Total Expenditures	378,116,582.44	182,923,508.22	161,232,655.87	33,960,418.35	8.98%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	187,084,416.83	103,783,200.50	74,724,665.78	8,576,550.55	4.58%
2000 EMPLOYEE BENEFITS	69,080,956.40	38,683,397.88	29,324,874.89	1,072,683.63	1.55%
3000 PURCHASED SERVICES	79,426,791.26	34,706,254.40	38,577,736.61	6,142,800.25	7.73%
4000 ENERGY SERVICES	10,172,200.97	4,007,851.63	4,492,808.26	1,671,541.08	16.43%
5000 MATERIALS & SUPPLIES	15,754,792.92	605,731.51	5,218,914.84	9,930,146.57	63.03%
6000 CAPITAL OUTLAY	6,045,598.11	898,466.65	2,809,936.73	2,337,194.73	38.66%
7000 OTHER EXPENSES	10,551,825.95	238,605.65	6,083,718.76	4,229,501.54	40.08%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	378,116,582.44	182,923,508.22	161,232,655.87	33,960,418.35	8.98%

**Lake County School Board
Special Revenue Funds (42XX)
Budget to Actual Comparison
For the Period Ending
December 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	31,412,825.43	9,955,585.76	(21,457,239.67)	-68.31%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	-	-	-	0.00%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	31,412,825.43	9,955,585.76	(21,457,239.67)	-68.31%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	12,102,852.56	4,085,829.02	3,784,179.22	4,232,844.32	34.97%
6000 INSTRUCTION SUPPORT SERVICES	17,643,121.11	7,715,137.98	5,831,932.74	4,096,050.39	23.22%
7000 GENERAL SUPPORT SERVICES	1,662,911.76	1,378.00	389,417.78	1,272,115.98	76.50%
8000 MAINTENANCE OF PLANT	2,500.00	-	-	2,500.00	0.00%
9000 COMMUNITY SVCS/TRANSFERS	1,440.00	-	79.63	1,360.37	94.47%
Total Expenditure	31,412,825.43	11,802,345.00	10,005,609.37	9,604,871.06	30.58%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	16,334,471.23	7,634,162.75	5,498,992.00	3,201,316.48	19.60%
2000 EMPLOYEE BENEFITS	6,615,966.91	3,018,620.55	2,249,392.50	1,347,953.86	20.37%
3000 PURCHASED SERVICES	4,145,798.15	956,919.12	1,021,409.42	2,167,469.61	52.28%
4000 ENERGY SERVICES	53,997.85	-	12,108.89	41,888.96	0.00%
5000 MATERIALS & SUPPLIES	1,666,776.90	84,462.93	401,755.67	1,180,558.30	70.83%
6000 CAPITAL OUTLAY	772,459.45	94,617.51	341,196.66	336,645.28	43.58%
7000 OTHER EXPENSES	1,823,354.94	13,562.14	480,754.23	1,329,038.57	72.89%
9000 TRANSFERS	-	-	-	-	
Total Expenditure	31,412,825.43	11,802,345.00	10,005,609.37	9,604,871.06	30.58%