

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
May 31, 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	279,613.94	(73,800.04)	-20.88%
3200 FEDERAL THROUGH STATE	3,815,882.48	3,815,882.48	-	0.00%
3300 STATE SOURCES	227,949,061.32	209,302,761.64	(18,646,299.68)	-8.18%
3400 LOCAL SOURCES	139,230,898.89	139,073,781.93	(157,116.96)	-0.11%
3600 TRANSFERS	16,333,376.86	1,733,127.91	(14,600,248.95)	-89.39%
3700 LONG TERM DEBT & SALE	4,700,231.68	4,691,603.29	(8,628.39)	0.00%
Total Revenue	392,382,865.21	358,896,771.19	(33,486,094.02)	-8.53%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	252,312,911.18	30,307,230.26	203,335,822.73	18,669,858.19	7.40%
6000 INSTRUCTION SUPPORT SERVICES	34,809,077.91	4,567,965.90	27,867,015.63	2,374,096.38	6.82%
7000 GENERAL SUPPORT SERVICES	91,953,893.83	7,978,490.96	70,490,259.87	13,485,143.00	14.67%
8000 MAINTENANCE OF PLANT	17,119,059.84	1,310,878.14	13,962,304.51	1,845,877.19	10.78%
9000 COMMUNITY SVCS/TRANSFERS	155,306.38	15,326.20	119,050.42	20,929.76	13.48%
Total Expenditures	396,350,249.14	44,179,891.46	315,774,453.16	36,395,904.52	9.18%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	184,434,527.97	30,139,399.66	152,880,227.22	1,414,901.09	0.77%
2000 EMPLOYEE BENEFITS	71,379,255.15	7,536,015.03	63,083,692.60	759,547.52	1.06%
3000 PURCHASED SERVICES	93,741,594.42	3,203,881.57	77,017,652.83	13,520,060.02	14.42%
4000 ENERGY SERVICES	9,934,889.63	1,070,681.33	7,553,970.83	1,310,237.47	13.19%
5000 MATERIALS & SUPPLIES	17,065,413.60	581,654.72	5,887,611.14	10,596,147.74	62.09%
6000 CAPITAL OUTLAY	13,503,200.09	1,536,660.21	4,879,761.70	7,086,778.18	52.48%
7000 OTHER EXPENSES	6,291,368.28	111,598.94	4,471,536.84	1,708,232.50	27.15%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	396,350,249.14	44,179,891.46	315,774,453.16	36,395,904.52	9.18%

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
May 31, 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	3,971,422.00	2,580,040.43	(1,391,381.57)	-35.03%
3400 LOCAL SOURCES	82,303,838.76	80,095,169.99	(2,208,668.77)	-2.68%
3600 TRANSFERS	35,218,181.53	35,218,181.53	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	
Total Revenue	121,493,442.29	117,893,391.95	(3,600,050.34)	-2.96%

<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	19,866,440.99	41,224,056.02	70,959,919.72	53.74%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	70,999,876.15	15,225,461.74	55,764,932.41	9,482.00	0.01%
Total Expenditures	203,050,292.88	35,091,902.73	96,988,988.43	70,969,401.72	34.95%

<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	19,866,440.99	41,224,056.02	70,959,919.72	53.74%
7000 OTHER EXPENSES	39,502.50	2,684.71	27,335.79	9,482.00	24.00%
9000 TRANSFERS	70,960,373.65	15,222,777.03	55,737,596.62	0.00	0.00%
Total Expenditures	203,050,292.88	35,091,902.73	96,988,988.43	70,969,401.72	34.95%

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
May 31, 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	417,202.96	343,402.92	(73,800.04)	-17.69%
3200 FEDERAL THROUGH STATE	78,348,308.68	51,425,925.59	(26,922,383.09)	-34.36%
3300 STATE SOURCES	232,406,661.32	212,026,179.07	(20,380,482.25)	-8.77%
3400 LOCAL SOURCES	223,092,787.26	219,916,147.68	(3,176,639.58)	-1.42%
3600 TRANSFERS	70,492,626.11	55,801,390.41	(14,691,235.70)	-20.84%
3700 LONG TERM DEBT & SALE	4,700,231.68	4,691,603.29	(8,628.39)	-0.18%
Total Revenue	609,457,818.01	544,204,648.96	(65,253,169.05)	-10.71%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	278,174,097.98	38,703,464.74	218,947,280.30	20,523,352.94	7.38%
6000 INSTRUCTION SUPPORT SERVICES	55,002,128.42	7,182,119.89	40,645,695.56	7,174,312.97	13.04%
7000 GENERAL SUPPORT SERVICES	255,640,232.35	30,272,267.21	131,224,938.49	94,143,026.65	36.83%
8000 MAINTENANCE OF PLANT	17,406,463.25	1,415,264.72	14,247,815.31	1,743,383.22	10.02%
9000 COMMUNITY SVCS/TRANSFERS	90,472,854.03	15,988,529.50	74,442,665.67	41,658.86	0.05%
Total Expenditures	696,695,776.03	93,561,646.06	479,508,395.33	123,625,734.64	17.74%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	212,352,255.00	33,660,000.17	171,648,670.35	7,043,584.48	3.32%
2000 EMPLOYEE BENEFITS	83,851,687.67	8,510,748.02	71,827,849.05	3,513,090.60	4.19%
3000 PURCHASED SERVICES	102,679,065.54	10,003,823.50	81,528,108.15	11,147,133.89	10.86%
4000 ENERGY SERVICES	10,514,222.27	1,070,681.33	8,012,093.71	1,431,447.23	13.61%
5000 MATERIALS & SUPPLIES	32,814,775.04	1,299,443.92	14,191,986.95	17,323,344.17	52.79%
6000 CAPITAL OUTLAY	155,364,952.14	22,925,984.38	52,093,564.50	80,345,403.26	51.71%
7000 OTHER EXPENSES	28,094,655.74	868,187.71	24,404,737.02	2,821,731.01	10.04%
9000 TRANSFERS	71,024,162.63	15,222,777.03	55,801,385.60	(0.00)	0.00%
Total Expenditures	696,695,776.03	93,561,646.06	479,508,395.33	123,625,734.64	17.74%

**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	392,382,865.21	76,640,375.74	19,238,155.42	121,493,442.29
Budgeted Expenditures	(396,350,249.14)	(78,050,328.61)	(19,244,905.12)	203,050,292.88
Ending Fund Balance (Budgeted 6/30/20)	25,523,952.78	10,216,490.00	85,804.43	461,005,079.95
Unreserved Fund Balance % of Revenue	4.42%			

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
May 31, 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	-	-	-	0.00%
3400 LOCAL SOURCES	67.05	10.23	(56.82)	-84.74%
3600 TRANSFERS	19,238,155.42	18,485,420.56	(752,734.86)	-3.91%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	19,238,222.47	18,485,430.79	(752,791.68)	-3.91%

<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	19,244,905.42	747,741.56	18,487,415.76	9,748.10	1.30%
Total Expenditures	19,244,905.42	747,741.56	18,487,415.76	9,748.10	0.05%

<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	19,244,905.42	747,741.56	18,487,415.76	9,748.10	1.30%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	19,244,905.42	747,741.56	18,487,415.76	9,748.10	0.05%

**Lake County School Board
Food Service Fund
Budget to Actual Comparison
For the Period Ending
May 31, 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	15,983,983.01	(7,482,637.99)	-31.89%
3300 STATE SOURCES	486,178.00	143,377.00	(342,801.00)	-70.51%
3400 LOCAL SOURCES	1,557,982.56	747,185.53	(810,797.03)	-52.04%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	25,510,781.56	16,874,545.54	(8,636,236.02)	-33.85%

<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	26,920,734.41	1,841,940.35	16,744,216.67	8,334,577.39	30.96%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
Total Expenditure	26,920,734.41	1,841,940.35	16,744,216.67	8,334,577.39	30.96%

<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	853,361.32	5,513,998.92	774,684.46	10.85%
2000 EMPLOYEE BENEFITS	4,330,312.47	301,561.34	3,263,843.78	764,907.35	17.66%
3000 PURCHASED SERVICES	1,293,352.81	216,066.38	488,806.90	588,479.53	45.50%
4000 ENERGY SERVICES	576,282.64	-	457,240.73	119,041.91	20.66%
5000 MATERIALS & SUPPLIES	11,029,166.97	65,400.69	5,713,271.49	5,250,494.79	47.61%
6000 CAPITAL OUTLAY	2,005,044.82	405,550.62	924,442.63	675,051.57	33.67%
7000 OTHER EXPENSES	544,530.00	-	382,612.22	161,917.78	29.74%
9000 TRANSFERS	-	-	-	-	
Total Expenditure	26,920,734.41	1,841,940.35	16,744,216.67	8,334,577.39	30.96%

**Lake County School Board
Special Revenue Funds (42XX)
Budget to Actual Comparison
For the Period Ending
May 31, 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	63,788.98	63,788.98	-	0.00%
3200 FEDERAL THROUGH STATE	51,065,805.20	31,626,060.10	(19,439,745.10)	-38.07%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	-	-	-	0.00%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	51,129,594.18	31,689,849.08	(19,439,745.10)	-38.02%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	25,861,186.80	3,192,690.32	15,611,457.57	7,057,038.91	27.29%
6000 INSTRUCTION SUPPORT SERVICES	20,193,050.51	2,614,068.31	12,778,679.93	4,800,302.27	23.77%
7000 GENERAL SUPPORT SERVICES	4,715,187.38	500,045.40	2,766,405.93	1,448,736.05	30.72%
8000 MAINTENANCE OF PLANT	287,403.41	192.61	285,510.80	1,700.00	0.00%
9000 COMMUNITY SVCS/TRANSFERS	72,766.08	-	71,267.08	1,499.00	2.06%
Total Expenditure	51,129,594.18	6,306,996.64	31,513,321.31	13,309,276.23	26.03%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	20,775,682.33	2,667,119.19	13,254,444.21	4,854,118.93	23.36%
2000 EMPLOYEE BENEFITS	8,142,120.05	673,161.74	5,480,312.67	1,988,645.64	24.42%
3000 PURCHASED SERVICES	7,644,118.31	1,221,695.30	4,021,648.42	2,400,774.59	31.41%
4000 ENERGY SERVICES	3,050.00	-	882.15	2,167.85	0.00%
5000 MATERIALS & SUPPLIES	4,720,194.47	652,087.03	2,591,104.32	1,477,003.12	31.29%
6000 CAPITAL OUTLAY	7,806,290.50	1,086,695.88	5,065,304.15	1,654,290.47	21.19%
7000 OTHER EXPENSES	1,974,349.54	6,237.50	1,035,836.41	932,275.63	47.22%
9000 TRANSFERS	63,788.98	-	63,788.98	-	
Total Expenditure	51,129,594.18	6,306,996.64	31,513,321.31	13,309,276.23	26.03%