

**Lake County School Board
General Fund
Budget to Actual Comparison
For the Period Ending
November 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	289,625.00	98,615.75	(191,009.25)	-65.95%
3200 FEDERAL THROUGH STATE	2,915,584.00	1,781,573.05	(1,134,010.95)	-38.89%
3300 STATE SOURCES	235,348,569.66	96,633,527.87	(138,715,041.79)	-58.94%
3400 LOCAL SOURCES	140,218,642.93	39,751,947.12	(100,466,695.81)	-71.65%
3600 TRANSFERS	16,333,376.86	610,845.84	(15,722,531.02)	-96.26%
3700 LONG TERM DEBT & SALE	21,606.18	21,606.18	-	0.00%
Total Revenue	395,127,404.63	138,898,115.81	(256,229,288.82)	-64.85%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	261,908,947.96	152,768,958.74	81,109,589.48	28,030,399.74	10.70%
6000 INSTRUCTION SUPPORT SERVICES	33,274,377.93	20,145,554.73	11,152,882.09	1,975,941.11	5.94%
7000 GENERAL SUPPORT SERVICES	83,999,103.63	41,973,732.97	31,287,603.74	10,737,766.92	12.78%
8000 MAINTENANCE OF PLANT	16,972,344.86	6,788,901.52	6,624,056.91	3,559,386.43	20.97%
9000 COMMUNITY SVCS/TRANSFERS	131,952.43	65,160.87	54,911.40	11,880.16	9.00%
Total Expenditures	396,286,726.81	221,742,308.83	130,229,043.62	44,315,374.36	11.18%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	182,773,902.58	119,588,510.62	59,371,538.38	3,813,853.58	2.09%
2000 EMPLOYEE BENEFITS	70,289,564.19	46,272,785.40	23,584,595.76	432,183.03	0.61%
3000 PURCHASED SERVICES	94,788,556.74	49,412,413.16	35,240,446.75	10,135,696.83	10.69%
4000 ENERGY SERVICES	9,968,445.08	4,386,047.80	3,477,330.25	2,105,067.03	21.12%
5000 MATERIALS & SUPPLIES	18,533,213.68	630,122.77	3,873,872.01	14,029,218.90	75.70%
6000 CAPITAL OUTLAY	8,039,091.31	1,281,993.61	2,799,018.38	3,958,079.32	49.24%
7000 OTHER EXPENSES	11,893,953.23	170,435.47	1,882,242.09	9,841,275.67	82.74%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	396,286,726.81	221,742,308.83	130,229,043.62	44,315,374.36	11.18%

**Lake County School Board
Capital Funds
Budget to Actual Comparison
For the Period Ending
November 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	3,735,544.00	809,324.11	(2,926,219.89)	-78.33%
3400 LOCAL SOURCES	74,713,668.79	27,244,132.46	(47,469,536.33)	-63.54%
3600 TRANSFERS	37,368,181.53	35,218,181.53	(2,150,000.00)	-5.75%
3700 LONG TERM DEBT & SALE	-	-	-	
Total Revenue	115,817,394.32	63,271,638.10	(52,545,756.22)	-45.37%

<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	128,332,245.76	39,262,873.55	13,917,067.96	75,152,304.25	58.56%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	72,618,193.65	32,520,134.58	40,098,059.07	0.00	0.00%
Total Expenditures	200,950,439.41	71,783,008.13	54,015,127.03	75,152,304.25	37.40%

<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	128,332,245.76	71,766,746.27	13,917,067.96	42,648,431.53	33.23%
7000 OTHER EXPENSES	27,650.00	16,261.86	-	11,388.14	41.19%
9000 TRANSFERS	72,590,543.65	-	40,098,059.07	32,492,484.58	44.76%
Total Expenditures	200,950,439.41	71,783,008.13	54,015,127.03	75,152,304.25	37.40%

**Lake County School Board
All Funds
Budget to Actual Comparison
For the Period Ending
November 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	289,625.00	126,662.22	(162,962.78)	-56.27%
3200 FEDERAL THROUGH STATE	75,186,528.39	17,480,551.08	(57,705,977.31)	-76.75%
3300 STATE SOURCES	239,570,291.66	97,442,851.98	(142,127,439.68)	-59.33%
3400 LOCAL SOURCES	216,490,294.33	67,238,810.62	(149,251,483.71)	-68.94%
3600 TRANSFERS	72,590,543.65	40,097,656.99	(32,492,886.66)	-44.76%
3700 LONG TERM DEBT & SALE	21,606.18	21,606.18	-	0.00%
Total Revenue	604,148,889.21	222,408,139.07	(381,740,750.14)	-63.19%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	283,642,364.86	159,679,964.31	84,531,700.87	39,430,699.68	13.90%
6000 INSTRUCTION SUPPORT SERVICES	52,951,148.33	29,693,409.84	16,113,302.10	7,144,436.39	13.49%
7000 GENERAL SUPPORT SERVICES	245,444,699.89	104,036,636.07	53,068,136.99	88,339,926.83	35.99%
8000 MAINTENANCE OF PLANT	16,972,344.86	6,788,901.52	6,624,056.91	3,559,386.43	20.97%
9000 COMMUNITY SVCS/TRANSFERS	91,647,401.34	32,600,358.58	44,436,836.15	14,610,206.61	15.94%
Total Expenditures	690,657,959.28	332,799,270.32	204,774,033.02	153,084,655.94	22.17%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Committed Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	210,260,757.35	133,321,814.39	66,394,250.23	10,544,692.73	5.02%
2000 EMPLOYEE BENEFITS	82,925,698.73	52,479,747.43	26,782,105.78	3,663,845.52	4.42%
3000 PURCHASED SERVICES	102,800,638.42	51,603,996.99	36,156,904.19	15,039,737.24	14.63%
4000 ENERGY SERVICES	10,254,285.08	4,399,973.78	3,706,064.35	2,148,246.95	20.95%
5000 MATERIALS & SUPPLIES	34,174,679.54	1,049,346.15	7,069,531.81	26,055,801.58	76.24%
6000 CAPITAL OUTLAY	141,860,817.25	42,628,880.89	17,889,645.64	81,342,290.72	57.34%
7000 OTHER EXPENSES	35,790,539.26	14,811,637.97	6,677,874.03	14,301,027.26	39.96%
9000 TRANSFERS	72,590,543.65	32,503,872.72	40,097,656.99	(10,986.06)	-0.02%
Total Expenditures	690,657,959.28	332,799,270.32	204,774,033.02	153,084,655.94	22.17%

**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	395,127,404.63	74,315,104.95	18,888,985.31	115,817,394.32
Budgeted Expenditures	(396,286,726.81)	(74,525,057.80)	(18,895,735.26)	(200,950,439.41)
Ending Fund Balance (Budgeted 6/30/20)	28,332,014.53	11,416,490.02	85,804.18	51,328,299.69
Unreserved Fund Balance % of Revenue	5.14%			

**Lake County School Board
Debt Service Funds
Budget to Actual Comparison
For the Period Ending
November 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	0.05	0.05	-	0.00%
3600 TRANSFERS	18,888,985.26	4,268,629.62	(14,620,355.64)	-77.40%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	18,888,985.31	4,268,629.67	(14,620,355.64)	-77.40%

<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	18,895,735.26	14,622,855.64	4,272,879.62	0.00	0.00%
Total Expenditures	18,895,735.26	14,622,855.64	4,272,879.62	0.00	0.00%

<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	18,895,735.26	14,622,855.64	4,272,879.62	0.00	0.00%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 TRANSFERS	-	-	-	-	0.00%
Total Expenditures	18,895,735.26	14,622,855.64	4,272,879.62	0.00	0.00%

**Lake County School Board
Food Service Fund
Budget to Actual Comparison
For the Period Ending
November 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	23,466,621.00	5,292,573.32	(18,174,047.68)	-77.45%
3300 STATE SOURCES	486,178.00	-	(486,178.00)	-100.00%
3400 LOCAL SOURCES	1,557,982.56	242,730.99	(1,315,251.57)	-84.42%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	25,510,781.56	5,535,304.31	(19,975,477.25)	-78.30%

<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	25,720,734.41	7,295,056.15	6,400,585.56	12,025,092.70	0.00%
7000 GENERAL SUPPORT SERVICES	-	-	-	-	#DIV/0!
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	-	-	-	-	0.00%
Total Expenditure	25,720,734.41	7,295,056.15	6,400,585.56	12,025,092.70	46.75%

<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	4,197,712.70	2,168,872.67	775,459.33	10.86%
2000 EMPLOYEE BENEFITS	4,330,312.47	2,361,506.98	1,247,007.45	721,798.04	16.67%
3000 PURCHASED SERVICES	1,201,045.45	276,513.19	146,021.77	778,510.49	64.82%
4000 ENERGY SERVICES	282,790.00	13,925.98	228,734.10	40,129.92	14.19%
5000 MATERIALS & SUPPLIES	10,890,316.97	100,513.90	1,837,401.17	8,952,401.90	82.21%
6000 CAPITAL OUTLAY	1,330,194.82	344,023.40	618,737.24	367,434.18	27.62%
7000 OTHER EXPENSES	544,030.00	860.00	153,811.16	389,358.84	71.57%
9000 TRANSFERS	-	-	-	-	
Total Expenditure	25,720,734.41	7,295,056.15	6,400,585.56	12,025,092.70	46.75%

**Lake County School Board
Special Revenue Funds (42XX-44XX)
Budget to Actual Comparison
For the Period Ending
November 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	28,046.47	28,046.47	-	0.00%
3200 FEDERAL THROUGH STATE	48,776,276.92	10,406,404.71	(38,369,872.21)	-78.67%
3300 STATE SOURCES	-	-	-	0.00%
3400 LOCAL SOURCES	-	-	-	0.00%
3600 TRANSFERS	-	-	-	0.00%
3700 LONG TERM DEBT & SALE	-	-	-	0.00%
Total Revenue	48,804,323.39	10,434,451.18	(38,369,872.21)	-78.62%

<u>Expenditure by Function</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
5000 INSTRUCTION	21,733,416.90	6,911,005.57	3,422,111.39	11,400,299.94	52.46%
6000 INSTRUCTION SUPPORT SERVICES	19,676,770.40	9,547,855.11	4,960,420.01	5,168,495.28	26.27%
7000 GENERAL SUPPORT SERVICES	7,392,616.09	786,209.87	1,462,879.73	5,143,526.49	69.58%
8000 MAINTENANCE OF PLANT	-	-	-	-	0.00%
9000 COMMUNITY SVCS/TRANSFERS	1,520.00	-	10,986.06	(9,466.06)	-622.77%
Total Expenditure	48,804,323.39	17,245,070.55	9,856,397.19	21,702,855.65	44.47%

<u>Expenditure by Object</u>	<u>Budget</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>	<u>% Remaining</u>
1000 SALARIES	20,344,810.07	9,535,591.07	4,853,839.18	5,955,379.82	29.27%
2000 EMPLOYEE BENEFITS	8,305,822.07	3,845,455.05	1,950,502.57	2,509,864.45	30.22%
3000 PURCHASED SERVICES	6,811,036.23	1,915,070.64	770,435.67	4,125,529.92	60.57%
4000 ENERGY SERVICES	3,050.00	-	-	3,050.00	0.00%
5000 MATERIALS & SUPPLIES	4,751,148.89	318,709.48	1,358,258.63	3,074,180.78	64.70%
6000 CAPITAL OUTLAY	4,159,285.36	1,629,019.31	554,822.06	1,975,443.99	47.49%
7000 OTHER EXPENSES	4,429,170.77	1,225.00	357,553.02	4,070,392.75	91.90%
9000 TRANSFERS	-	-	10,986.06	(10,986.06)	
Total Expenditure	48,804,323.39	17,245,070.55	9,856,397.19	21,702,855.65	44.47%