

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 DISTRICT SUMMARY BUDGET
 Fiscal Year 2007-08

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser
 Nonexempt Assessed Valuation:

22,528,909,539

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort Tax	4.9960		4.9960
2. Current Operating Discretionary Tax	0.7020		0.7020
3. Additional Millage			
4. Capital Improvement Tax	2.0000		2.0000
5. Interest and Sinking Tax			
TOTAL MILLS	7.6980		7.6980

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2008

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	200,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	200,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	200,000.00
National Forest Funds	3255	120,000.00
Federal Through Local	3280	200,000.00
Miscellaneous Federal through State	3299	25,000.00
Total Federal Through State And Local	3200	545,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	104,258,009.00
Workforce Development	3315	5,067,726.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	35,555.00
CO & DS Withheld for Administrative Expense	3323	21,000.00
Florida Teacher's Lead Program	3334	750,876.00
Diagnostic and Learning Resources Centers	3335	
Instructional Materials	3336	4,726,686.00
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	360,000.00
District Discretionary Lottery Funds	3344	1,589,746.00
Transportation	3354	8,503,258.00
Class Size Reduction Operating Funds	3355	41,102,840.00
School Recognition Funds	3361	1,910,350.00
Excellent Teaching Program	3363	1,200,000.00
Voluntary Prekindergarten Program	3371	1,000,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
Other Miscellaneous State Revenue	3399	
Total State	3300	170,526,046.00
LOCAL:		
District School Tax	3411	121,951,240.00
Tax Redemptions	3421	250,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition (Non-Resident)	3424	
Rent	3425	
Interest, Including Profit On Investment	3430	1,500,000.00
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	300,000.00
School Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,250,000.00
Total Local	3400	125,251,240.00
TOTAL ESTIMATED REVENUES		296,522,286.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	11,250,000.00
From Special Revenue Funds	3640	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	11,250,000.00
TOTAL OTHER FINANCING SOURCES		11,250,000.00
FUND BALANCE, JULY 1, 2007	2800	21,387,268.83
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		329,159,554.83

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DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2008

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	208,084,661.98	122,916,525.72	32,528,079.91	39,681,121.49	14,500.00	10,934,825.38	346,176.51	1,643,432.77
Pupil Personnel Services	6100	13,043,169.18	9,613,958.03	2,921,746.82	355,289.71		98,733.07	47,641.55	5,800.00
Instructional Media Services	6200	3,290,204.48	2,291,360.29	632,247.89	67,382.32	1,000.00	47,830.97	212,133.01	18,250.00
Instruction and Curriculum Development Services	6300	3,132,230.86	2,210,049.96	602,133.03	252,784.00	2,400.00	31,678.37	28,135.50	8,070.00
Instructional Staff Training Services	6400	4,847,898.31	3,198,670.87	854,648.99	370,536.96		91,854.52	141,031.97	191,155.00
Instruction Related Technology	6500	6,263,562.29	1,433,683.31	408,233.06	3,432,064.60		100,181.39	873,437.93	15,960.00
Board	7100	587,072.26	183,627.40	66,214.86	305,000.00		1,830.00		30,300.00
General Administration	7200	1,010,555.55	632,668.04	168,102.78	142,161.05	2,500.00	16,815.00	22,543.68	25,765.00
School Administration	7300	16,435,425.55	12,691,638.93	3,674,253.41	30,263.39		8,269.82	1,000.00	30,000.00
Facilities Acquisition and Construction	7400	934,501.54	724,463.14	198,340.80				11,697.60	
Fiscal Services	7500	2,486,029.75	1,431,983.24	416,134.41	537,235.10	3,328.00	26,375.00	54,515.00	16,240.00
Central Services	7700	6,111,655.84	2,822,718.03	795,639.96	1,745,352.59	34,180.00	308,827.56	237,082.70	167,853.00
Pupil Transportation Services	7800	16,949,986.39	7,063,719.39	3,302,085.03	2,119,648.36	3,233,740.00	843,542.57	58,365.44	328,885.60
Operation of Plant	7900	23,404,856.13	5,940,237.64	2,638,135.50	8,288,538.17	8,455,167.29	55,461.35	27,096.00	200.00
Maintenance of Plant	8100	6,763,468.33	3,911,459.60	1,417,852.00	538,338.04	183,387.02	277,076.37	360,315.30	55,040.00
Administrative Technology Services	8200	609,347.16	273,463.87	77,758.69	73,919.00		20,415.31	160,730.09	3,040.00
Community Services	9100	44,141.15	14,186.92	2,637.33	17,600.00		10,000.00		
Debt Service	9200								
TOTAL APPROPRIATIONS		316,004,039.77	177,356,413.38	50,734,234.37	57,977,234.78	11,930,403.31	12,893,817.28	2,581,922.28	2,359,993.37
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
FUND BALANCE, JUNE 30, 2008	2700	13,155,515.06							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		329,159,554.83							

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET

For Fiscal Year Ended June 30, 2008

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

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ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	7,807,279.03
U.S.D.A. Donated Foods	3265	271,826.84
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	8,079,105.87
STATE:		
School Breakfast Supplement	3337	62,674.47
School Lunch Supplement	3338	79,261.59
Other Miscellaneous Revenue	3399	4,537.15
Total State	3300	146,473.21
LOCAL:		
Interest, Including Profit on Investment	3430	50,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	7,674,129.59
Other Miscellaneous Local Sources	3495	73,370.03
Total Local	3400	7,797,499.62
TOTAL ESTIMATED REVENUES		16,023,078.70
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
FUND BALANCE, JULY 1, 2007	2800	3,670,688.78
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		19,693,767.48

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DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2008

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (CONTINUED)

APPROPRIATIONS	Account Number	
FOOD SERVICES: (Function 7600)		
Salaries	100	5,079,243.31
Employee Benefits	200	2,495,362.34
Purchased Services	300	295,677.55
Energy Services	400	277,977.39
Materials and Supplies	500	7,289,813.31
Capital Outlay	600	218,755.21
Other Expenses	700	467,717.17
TOTAL APPROPRIATIONS	7600	16,124,546.28
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Fund	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
FUND BALANCE, JUNE 30, 2008	2700	3,569,221.20
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		19,693,767.48

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2008

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	3,306,161.69
Total Federal Direct	3100	3,306,161.69
FEDERAL THROUGH STATE AND LOCAL:		
Vocational Education Acts	3201	11,809.54
Medicaid	3202	
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	412,991.54
Drug Free Schools	3227	34,013.79
Individuals with Disabilities Education Act (IDEA) (PL 94-142)	3230	14,033,480.94
Elementary and Secondary Education Act, Title I	3240	9,175,908.68
Adult General Education	3251	5,720.16
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	9,617.77
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,444,790.04
Total Federal Through State And Local	3200	25,128,332.46
STATE:		
Other Miscellaneous State Revenue	3399	104,416.37
Total State	3300	104,416.37
LOCAL:		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	8,042.30
Other Miscellaneous Local Sources	3495	44,204.38
Total Local	3400	52,246.68
TOTAL ESTIMATED REVENUES		28,591,157.20
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
FUND BALANCE, JULY 1, 2007	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		28,591,157.20

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DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2008

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 430 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	13,813,076.33	4,927,411.85	1,723,936.20	1,703,131.93	5,000.00	2,560,182.74	2,937,692.62	135,720.99
Pupil Personnel Services	6100	2,925,233.36	1,670,936.32	906,513.23	32,036.65	4,000.00	94,039.16	218,000.00	
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	5,957,941.75	3,920,904.38	1,029,950.50	354,091.12	7,500.00	241,668.68	371,137.67	32,689.20
Instructional Staff Training Services	6400	3,385,900.48	1,261,096.75	210,665.45	686,465.83		665,036.10	10,842.22	531,796.13
Instruction Related Technology	6500								
Board	7100								
General Administration	7200	902,161.50			979.40				901,182.10
School Administration	7300	90,117.07	15,153.29	1,397.67	8,228.03		54,378.72	10,839.36	
Facilities Acquisition and Construction	7400	230,441.15			15,342.36			235,093.79	
Fiscal Services	7500	12,163.12	10,376.02	1,787.10					
Food Services	7600								
Central Services	7700								
Pupil Transportation Services	7800	1,141,590.70		3,622.02	627,058.00	350.00	200.00		510,560.68
Operation of Plant	7900	10,032.46			10,032.46				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	102,207.28	30,093.77	6,719.41	16,961.78		7,724.95	567.23	40,140.14
Debt Service	9200								
TOTAL APPROPRIATIONS		28,591,157.20	11,835,972.38	3,984,589.58	3,454,427.56	16,850.00	3,423,230.35	3,804,197.89	2,171,889.24
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
FUND BALANCE, JUNE 30, 2008									
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		28,591,157.20							

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2008

SECTION V. SPECIAL REVENUE FUND - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
Federal Through Local	3280	
Interest, Including Profit on Investment	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Revenues	3000	
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
FUND BALANCE, JULY 1, 2007	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		
APPROPRIATIONS		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		
OTHER FINANCING USES:		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Project Funds	930	
Interfund	950	
To Permanent Fund	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
FUND BALANCE, JUNE 30, 2008	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2008

SECTION VI. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Tracks)	230 Section 1011.14-15 F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service
STATE SOURCES:								
CO & DS Distributed	3321							
CO & DS Withheld for SBE/COBI Bonds	3322	1,034,000.00	1,034,000.00					
Cost of Issuing SBE/COBI Bonds	3324							
Interest on Undistributed CO & DS	3325							
SBE/COBI Bond Interest	3326							
Racing Commission Funds	3341	148,833.32		148,833.32				
Total State Sources	3300	1,182,833.32	1,034,000.00	148,833.32				
LOCAL SOURCES:								
District Interest and Sinking Taxes	3412							
Local Sales Tax	3418							
Tax Redemptions	3421							
Excess Fees	3423							
Rent	3425							
Interest, Including Profit on Investment	3430	500.00		500.00				
Gifts, Grants, and Bequests	3440							
Total Local Sources	3400	500.00		500.00				
TOTAL ESTIMATED REVENUES		1,183,333.32	1,034,000.00	149,333.32				
OTHER FINANCING SOURCES:								
Sale of Bonds	3710							
Loans	3720							
Proceeds of Certificates of Participation	3750							
Transfers In:								
From General Fund	3610							
From Capital Projects Funds	3630							
From Special Revenue Funds	3640	33,188,522.00						33,188,522.00
Interfund (Debt Service Only)	3650							
From Permanent Fund	3660							
From Internal Service Funds	3670							
From Enterprise Funds	3690							
Total Transfers In	3600	33,188,522.00						33,188,522.00
TOTAL OTHER FINANCING SOURCES		33,188,522.00						33,188,522.00
FUND BALANCES, JULY 1, 2007	2800	7,111,968.33	265,011.65	140,574.36				6,706,382.32
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		41,483,823.65	1,299,011.65	289,907.68				39,894,904.32

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DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2008

SECTION VI. DEBT SERVICE FUNDS (Continued)

ACCOUNT	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14-15 F. S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service
APPROPRIATIONS								
DEBT SERVICE: (Function 9700)								
Redemption of Principal	710	12,775,000.00	510,000.00					12,265,000.00
Interest	720	17,387,092.54	488,938.75					16,898,153.79
Dues and Fees	730	360,000.00	35,000.00					325,000.00
Miscellaneous Expenses	790	3,700,322.00						3,700,322.00
TOTAL APPROPRIATIONS	9200	34,222,414.54	1,033,938.75					33,188,475.79
OTHER FINANCING USES:								
Transfers Out: (Function 9700)								
To General Fund	910							
To Capital Projects Funds	930							
To Special Revenue Funds	940							
Interfund (Debt Service Only)	950							
To Permanent Fund	960							
To Internal Service Funds	970							
To Enterprise Funds	990							
Total Transfers Out	9700							
TOTAL OTHER FINANCING USES								
FUND BALANCES, JUNE 30, 2008	2700	7,261,409.11	265,072.90	289,907.68				6,706,428.53
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		41,483,823.65	1,299,011.65	289,907.68				39,894,904.32

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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SECTION VII. CAPITAL PROJECTS FUNDS

	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Raustrack)	330 Section 1011.14-15 F.S. Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 1011.7(2)	380 Voted Capital Improvements	390 Other Capital Projects
ESTIMATED REVENUES											
Other Federal Through State	3290										
CO & DS Distributed	3321	100,000.00						100,000.00			
Interest on Undersubscribed CO & DS	3325										
Reading Commission Funds	3341										
Public Education Capital Outlay (PECO)	3391	16,035,551.00			16,035,551.00						
Classrooms First Program	3392										
School Infrastructure Thirift Program	3393										
Effort Index Grants	3394										
Smart Schools Small County Assn. Program	3395										
Class Size Reduction/Capital Funds	3396	31,512,781.00									31,512,781.00
Charter School Capital Outlay Fundings	3397										
Other Miscellaneous State Revenue	3399										
District Local Capital Improvement Tax	3413	42,804,928.00							42,804,928.00		
Local Sales Tax	3418	12,198,000.00					12,198,000.00				
Tax Reimbursements	3421										
Interest, Including Profit on Investment	3430	1,500,000.00			300,000.00		200,000.00		500,000.00		500,000.00
Gifts, Grants, and Bequests	3440										
Miscellaneous Local Sources	3490										
Impact Fees	3496	12,000,000.00									12,000,000.00
Rebates of Prior Year Expenditures	3497										
Total Estimated Revenues		116,151,260.00			16,335,551.00		12,398,000.00	100,000.00	42,804,928.00		44,012,781.00
OTHER FINANCING SOURCES											
Sale of Bonds	3710										
Loans	3720										
Sale of Capital Assets	3730										
Lease Recoveries	3740										
Proceeds of Certificates of Participation	3750	57,895,000.00									57,895,000.00
Transfers In:											
From General Fund	3610										
From Debt Service Funds	3620										
From Special Revenue Funds	3640										
Interfund (Capital Projects Only)	3650										
From Permanent Fund	3660										
From Internal Service Funds	3670										
From Enterprise Funds	3690										
Total Transfers In	3600										
TOTAL OTHER FINANCING SOURCES		57,895,000.00									
FUND BALANCES, JULY 1, 2007	2800	146,101,891.44	287,154.96			971,212.31	2,771,982.60	543,345.57	8,251,471.28		57,895,000.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		320,148,151.44	287,154.96		17,306,763.31		15,169,982.60	643,345.57	51,556,399.28		235,184,505.72

(Continued)

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2008

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Retracks)	330 Section 1011.14-15 P.S. Loans	340 Public Education Cap. Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 011.7(2)	380 Voted Capital Improvements	390 Other Capital Projects
APPROPRIATIONS										
Appropriations (Function: 700/9200)										
Library Books (New Libraries)	542,282.53									542,282.53
Audio-Visual Materials (Non-Consumable)										
Buildings and Fixed Equipment	153,084,572.79	244,338.69			10,091,571.63	6,472,898.18		4,995.12		138,560,749.18
Furniture, Fixtures, and Equipment	84,888,199.17				81,261,883			-41,218,380.01		43,669,819.16
Motor Vehicles (Including Buses)	5,181,702.00							5,181,702.00		
Land	12,684,579.43									12,684,579.43
Improvements Other Than Buildings	602,892.27							38,769.31		519,240.21
Remodeling and Renovations	11,040,793.67				6,442,424.62	44,853.75		4,463,362.55		135,106.52
Computer Software	160,000.00							160,000.00		
Redemption of Principal										
Interest										
Dees and Fees										
TOTAL APPROPRIATIONS	270,205,023.86	244,338.69			16,463,996.24	6,998,043.76		51,067,008.97		195,830,616.20
OTHER FINANCING USES:										
Transfers Out (Function: 9700)										
To General Fund	11,250,000.00									11,250,000.00
To Debt Service Funds	33,188,572.00					5,644,800.00				27,543,772.00
To Special Revenue Funds										
Interfund (Capital Projects Only)										
To Permanent Fund										
To Internal Service Funds										
To Enterprise Funds										
Total Transfers Out	44,438,572.00					5,644,800.00				38,793,772.00
TOTAL OTHER FINANCING USES	44,438,572.00					5,644,800.00				38,793,772.00
FUND BALANCES, JUNE 30, 2008	5,504,602.58	42,296.37			842,267.07	2,924,138.84	643,345.57	489,990.31		560,167.52
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES	320,148,151.44	287,154.96			17,306,263.31	15,169,982.60	643,345.57	51,556,999.28		235,184,505.72

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2008

SECTION VIII. PERMANENT FUND - FUND 000

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Project Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
FUND BALANCE, JULY 1, 2007	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		
APPROPRIATIONS		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Debt Service: (Function 9200)		
Redemption of Principal	710	
Interest	720	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Appropriations		
OTHER FINANCING USES		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Project Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
FUND BALANCE, JUNE 30, 2008	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ended June 30, 2008

SECTION IX. ENTERPRISE FUNDS

	Account Number	Totals	911 Self Insurance Consortium	912 Self Insurance Consortium	913 Self Insurance Consortium	914 Self Insurance Consortium	915 Self Insurance Consortium	921 Other Enterprise	922 Other Enterprise
ESTIMATED REVENUES									
OPERATING REVENUES:									
Charges for Services	3481	2,181,233.77						2,181,233.77	
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489	2,181,233.77						2,181,233.77	
Total Operating Revenues									
NONOPERATING REVENUES:									
Interest, Including Profit on Investment	3430								
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
TRANSFERS IN:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Project Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Enterprise Funds Only)	3650								
From Permanent Fund	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
NET ASSETS, JULY 1, 2007	3880	603,831.68						603,831.68	
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS									
		2,785,065.45						2,785,065.45	
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100	1,089,573.99						1,089,573.99	
Employee Benefits	200	486,094.70						486,094.70	
Purchased Services	300	152,658.75						152,658.75	
Energy Services	400	4,000.00						4,000.00	
Materials and Supplies	500	118,166.02						118,166.02	
Capital Outlay	600	9,300.00						9,300.00	
Other Expenses	700	474,620.00						474,620.00	
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Less on Disposition of Assets	810								
Total Nonoperating Expenses									
TRANSFERS OUT: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Project Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Fund	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
NET ASSETS, JUNE 30, 2008	2780	450,451.99						450,451.99	
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS									
		2,785,065.45						2,785,065.45	

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ended June 30, 2008

SECTION X. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self Insurance	712 Self Insurance	713 Self Insurance	714 Self Insurance	715 Self Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481	986,344.35							986,344.35
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues		994,711.34							994,711.34
NONOPERATING REVENUES:									
Interest, Including Profit on Investment	3430								
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
TRANSFERS IN:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Project Funds	3650								
From Special Revenue Funds	3640								
Interfund Transfers (Internal Service Funds Only)	3650								
From Permanent Fund	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
NET ASSETS, JULY 1, 2007	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS, AND NET ASSETS		994,711.34							994,711.34
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100	92,635.49							92,635.49
Employee Benefits	200	42,008.86							42,008.86
Purchased Services	300	565,100.00							565,100.00
Energy Services	400	15,000.00							15,000.00
Materials and Supplies	500	258,366.99							258,366.99
Capital Outlay	600	21,600.00							21,600.00
Other Expenses	700								
Total Operating Expenses		994,711.34							994,711.34
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
TRANSFERS OUT: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Project Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Fund	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
NET ASSETS, JUNE 30, 2008	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS, AND NET ASSETS		994,711.34							994,711.34