

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 DISTRICT SUMMARY BUDGET
 Fiscal Year 2008-2009

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser

Nonexempt Assessed Valuation:

22,098,529,320.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort Tax	5.0820		5.0820
2. Current Operating Discretionary Tax	0.6850		0.6850
3. Additional Millage			
4. Capital Improvement Tax	1.7500		1.7500
5. Interest and Sinking Tax			
TOTAL MILLS	7.5170		7.5170

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2009

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	269,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	269,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	200,000.00
National Forest Funds	3255	140,000.00
Federal Through Local	3280	
Miscellaneous Federal through State	3299	300,000.00
Total Federal Through State And Local	3200	640,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	86,613,344.00
Workforce Development	3315	4,589,853.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	31,126.00
CO & DS Withheld for Administrative Expense	3323	21,000.00
Florida Teacher's Lead Program	3334	568,526.00
Diagnostic and Learning Resources Centers	3335	
Instructional Materials	3336	4,153,663.00
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	380,000.00
District Discretionary Lottery Funds	3344	3,264,642.00
Transportation	3354	8,523,020.00
Class Size Reduction Operating Funds	3355	42,390,690.00
School Recognition Funds	3361	
Excellent Teaching Program	3363	1,200,000.00
Voluntary Prekindergarten Program	3371	2,000,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
Other Miscellaneous State Revenue	3399	
Total State	3300	153,735,864.00
<i>LOCAL:</i>		
District School Tax	3411	124,983,350.00
Tax Redemptions	3421	
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	
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	500,000.00
Prekindergarten Early Intervention Fees	3472	
School Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	2,100,000.00
Total Local	3400	129,083,350.00
TOTAL ESTIMATED REVENUES		283,728,214.00
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	10,750,000.00
From Special Revenue Funds	3640	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	10,750,000.00
TOTAL OTHER FINANCING SOURCES		10,750,000.00
Fund Balance, July 1, 2008	2800	28,231,479.83
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		322,709,693.83

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2009

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	199,778,502.81	115,326,369.43	34,628,640.86	36,833,083.27	15,500.00	11,144,943.84	570,422.09	1,259,343.32
Pupil Personnel Services	6100	13,134,228.49	9,496,423.40	3,068,680.93	351,477.47		96,921.00	39,686.52	81,059.17
Instructional Media Services	6200	3,555,261.18	2,293,062.60	676,731.27	64,011.50	1,000.00	283,181.72	213,699.09	23,575.00
Instruction and Curriculum Development Services	6300	4,411,791.84	2,163,022.68	657,159.17	1,535,292.45	3,900.00	28,055.54	19,055.00	5,307.00
Instructional Staff Training Services	6400	4,612,770.31	2,890,971.80	821,566.23	561,176.09		45,566.76	78,082.00	215,407.43
Instruction Related Technology	6500	5,475,585.46	1,565,507.54	460,538.21	2,398,544.67		70,181.80	973,663.24	7,150.00
Board	7100	1,040,108.16	306,718.16	100,138.25	596,995.00		2,956.75	950.00	33,350.00
General Administration	7200	926,387.71	632,157.56	160,950.55	79,375.63	2,500.00	17,503.97	10,350.00	23,550.00
School Administration	7300	16,883,411.36	12,791,901.36	3,931,718.79	51,279.38		11,331.35	41,221.84	55,958.64
Facilities Acquisition and Construction	7400	446,753.55	234,761.41	77,812.04	61,550.00	15,000.00	18,450.00	39,180.10	
Fiscal Services	7500	1,982,424.50	1,371,439.82	414,233.00	132,551.93	4,500.00	23,400.00	19,000.00	17,299.75
Central Services	7700	5,102,363.02	2,600,860.78	777,464.30	1,201,543.34	23,300.00	231,303.93	200,534.21	67,356.46
Pupil Transportation Services	7800	18,209,338.91	6,831,413.45	3,362,562.78	1,769,966.61	4,791,338.20	858,333.18	36,765.00	538,909.69
Operation of Plant	7900	25,949,072.52	6,037,706.07	2,976,625.11	7,289,938.11	9,462,773.48	42,733.20	134,697.64	4,598.91
Maintenance of Plant	8100	7,186,217.39	4,117,037.73	1,606,996.49	569,375.85	306,000.00	444,772.72	124,738.25	17,296.35
Administrative Technology Services	8200	611,011.53	353,709.41	92,310.50	66,560.69		14,377.50	82,703.43	1,550.00
Community Services	9100	43,880.62	16,950.00	3,135.93	10,371.00		13,423.69		
Debt Service	9200								
TOTAL APPROPRIATIONS		309,349,109.36	169,050,013.20	53,817,264.41	53,572,892.99	14,625,811.68	13,347,486.95	2,584,748.41	2,350,891.72
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
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, 2009	2700	13,360,584.47							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		322,709,693.83							

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2009

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	8,261,482.12
U.S.D.A. Donated Foods	3265	200,706.28
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	8,462,188.40
<i>STATE:</i>		
School Breakfast Supplement	3337	21,618.45
School Lunch Supplement	3338	61,063.80
Other Miscellaneous Revenue	3399	
Total State	3300	82,682.25
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	8,023,209.84
Other Miscellaneous Local Sources	3495	
Total Local	3400	8,023,209.84
TOTAL ESTIMATED REVENUES		16,568,080.49
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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, 2008	2800	3,749,441.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		20,317,521.71

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2009

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	5,020,173.68
Employee Benefits	200	2,718,737.81
Purchased Services	300	389,651.55
Energy Services	400	273,538.80
Materials and Supplies	500	7,421,455.43
Capital Outlay	600	236,189.43
Other Expenses	700	524,606.61
TOTAL APPROPRIATIONS	7600	16,584,353.31
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
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, 2009	2700	3,733,168.40
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		20,317,521.71

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2009

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	2,406,145.00
Total Federal Direct	3100	2,406,145.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	
Medicaid	3202	
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA) (PL 94-142)	3230	9,422,654.00
Elementary and Secondary Education Act, Title I	3240	6,595,834.00
Adult General Education	3251	
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	25,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	7,249,275.89
Total Federal Through State And Local	3200	23,292,763.89
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		25,698,908.89
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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, 2008	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		25,698,908.89

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2009

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (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	13,190,885.52	3,923,928.81	1,463,471.54	1,941,555.41	5,100.00	3,616,024.83	2,103,393.27	137,411.66
Pupil Personnel Services	6100	2,211,010.81	1,472,933.35	612,155.27	6,696.21	4,000.00	103,814.22	11,411.76	
Instructional Media Services	6200	29.35						29.35	
Instruction and Curriculum Development Services	6300	4,802,686.59	3,150,193.40	932,257.15	334,185.13	8,379.86	128,206.23	226,526.09	22,938.73
Instructional Staff Training Services	6400	3,463,896.50	1,831,904.37	337,372.37	768,336.68		303,842.51	57,670.71	164,769.86
Instruction Related Technology	6500								
Board	7100								
General Administration	7200	936,339.68							936,339.68
School Administration	7300	66,881.76	6,354.59	734.58	9,677.20		45,060.40	5,054.99	
Facilities Acquisition and Construction	7400	27,131.05			8,547.82			18,583.23	
Fiscal Services	7500	8,465.10	7,225.98	1,238.12					
Food Services	7600	8,500.00	1,814.00	418.00			6,268.00		
Central Services	7700	8,108.35							8,108.35
Pupil Transportation Services	7800	874,817.53	25,000.00	11,473.00	447,818.11	800.00	200.00	86.25	389,440.17
Operation of Plant	7900	7,537.81			7,537.81				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	92,618.84	22,068.98	8,413.65	33,612.29		1,556.32	809.48	26,158.12
Debt Service	9200								
TOTAL APPROPRIATIONS		25,698,908.89	10,441,424.48	3,367,533.68	3,557,966.66	18,279.86	4,204,972.51	2,423,565.13	1,685,166.57
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, 2009	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		25,698,908.89							

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2009

SECTION V. SPECIAL REVENUE FUND - MISCELLANEOUS - FUND 490

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 ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
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, 2008	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		0.00
APPROPRIATIONS		
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	
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		
OTHER FINANCING USES:		
<i>Transfers Out: (Function 9700)</i>		
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, 2009	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		0.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2009

SECTION VI. DEBT SERVICE FUNDS

ESTIMATED REVENUES	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
STATE SOURCES:								
CO & DS Distributed	3321							
CO & DS Withheld for SBE/COBI Bonds	3322	1,219,073.33	1,219,073.33					
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	1,367,906.65	1,219,073.33	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							
Gifts, Grants, and Bequests	3440							
Total Local Sources	3400	1,367,906.65	1,219,073.33	148,833.32				
TOTAL ESTIMATED REVENUES								
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	29,821,870.05						29,821,870.05
From Special Revenue Funds	3640							
Interfund (Debt Service Only)	3650							
From Permanent Fund	3660							
From Internal Service Funds	3670							
From Enterprise Funds	3690	29,821,870.05						29,821,870.05
Total Transfers In	3600	29,821,870.05						29,821,870.05
TOTAL OTHER FINANCING SOURCES								
Fund Balances, July 1, 2008	2800	4,048,022.17	253,746.82	293,283.56				3,500,991.79
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		35,237,798.87	1,472,820.15	442,116.88				33,322,861.84

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2009

SECTION VI. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	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
Debt Service: (Function 9200)								
Redemption of Principal	710	13,740,000.00	660,000.00					13,080,000.00
Interest	720	17,087,097.11	559,073.33					16,528,023.78
Dues and Fees	730							
Miscellaneous Expenses	790							
TOTAL APPROPRIATIONS	9200	30,827,097.11	1,219,073.33					29,608,023.78
OTHER FINANCING USES:								
<i>Transfers Out: (Function 9700)</i>								
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, 2009	2700	4,410,701.76	253,746.82	442,116.88				3,714,838.06
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		35,237,798.87	1,472,820.15	442,116.88				33,322,861.84

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2009

SECTION VII. CAPITAL PROJECTS FUNDS

Account Number	ESTIMATED REVENUES	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Race/track)	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(12)	380 Voted Capital Improvements	390 Other Capital Projects
	FEDERAL SOURCES:									
3590	Other Federal Through State									
3500	Total Federal Sources									
	STATE SOURCES:									
3321	CO & DS Distributed	267,000.00								
3325	Interest on Undistributed CO & DS									
3341	Racing Commission Funds									
3391	Public Education Capital Outlay (PECO)	8,483,607.00			8,483,607.00					
3392	Classrooms First Program									
3393	School Infrastructure Thrift Program									
3394	Effort Index Grants									
3395	Smart Schools Small County Asst. Program									
3396	Class Size Reduction/Capital Funds									
3397	Charter School Capital Outlay Funding									
3399	Other Miscellaneous State Revenue									
3300	Total State Sources	8,750,607.00			8,483,607.00		267,000.00			
	LOCAL SOURCES:									
3413	District Local Capital Improvement Tax	37,926,381.00						37,926,381.00		
3415	Local Sales Tax	9,600,000.00				9,600,000.00				
3421	Tax Redemptions									
3430	Interest, Including Profit on Investment	700,000.00								700,000.00
3440	Gifts, Grants, and Bequests									
3490	Miscellaneous Local Sources	793,200.00								793,200.00
3496	Impact Fees	8,500,000.00								8,500,000.00
3497	Refunds of Prior Year Expenditures									
3400	Total Local Sources	57,519,481.00			8,483,607.00	9,600,000.00	267,000.00	37,926,381.00		9,993,200.00
	TOTAL ESTIMATED REVENUES	66,270,088.00				9,600,000.00	267,000.00	37,926,381.00		9,993,200.00
	OTHER FINANCING SOURCES									
3710	Sale of Bonds									
3720	Loans									
3730	Sale of Capital Assets									
3740	Loss Recoveries									
3750	Proceeds of Certificates of Participation <i>Transfers In:</i>									
3610	From General Fund									
3620	From Debt Service Funds									
3640	From Special Revenue Funds									
3650	Interfund (Capital Projects Only)									
3660	From Permanent Fund									
3670	From Internal Service Funds									
3690	From Enterprise Funds									
3600	Total Transfers In									
	TOTAL OTHER FINANCING SOURCES									
2800	Fund Balances, July 1, 2008	3,083,906.31			14,735,890.65	8,955,490.93	1,057,732.09	16,324,296.48		144,025,824.31
	TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES	3,083,906.31			23,219,497.65	18,555,490.93	1,324,732.09	54,250,577.48		154,019,024.31

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ended June 30, 2009

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	330 Special Act Bonds (Racetrack)	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 1011.71(2)	380 Voted Capital Improvements	390 Other Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>											
Library Books (New Libraries)	610										
Audio-Visual Materials (Non-Consumable)	620	106,846,889.81	3,083,906.31			20,284,326.00	5,948,363.14				77,530,294.36
Buildings and Fixed Equipment	630										
Furniture, Fixtures, and Equipment	640										
Motor Vehicles (Including Buses)	650										
Land	660										
Improvements Other Than Buildings	670										
Remodeling and Renovations	680	23,627,013.67				2,935,171.65		1,324,732.09	19,367,109.93		
Computer Software	690										
Redemption of Principal	710										
Interest	720										
Dues and Fees	730										
TOTAL APPROPRIATIONS		130,473,903.48	3,083,906.31			23,219,497.65	5,948,363.14	1,324,732.09	19,367,109.93		77,530,294.36
OTHER FINANCING USES:											
<i>Transfers Out: (Function 9700)</i>											
To General Fund	910	10,750,000.00							10,750,000.00		
To Debt Service Funds	920	29,821,870.05					5,688,402.50		24,133,467.55		
To Special Revenue Funds	940										
Interfund (Capital Projects Only)	950										
To Permanent Fund	960										
To Internal Service Funds	970										
To Enterprise Funds	990										
Total Transfers Out	9700	40,571,870.05					5,688,402.50		34,883,467.55		
TOTAL OTHER FINANCING USES		40,571,870.05					5,688,402.50		34,883,467.55		
Fund Balances, June 30, 2009	2700	83,407,455.24					6,918,725.29				76,488,729.95
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		254,453,238.77	3,083,906.31			23,219,497.65	18,555,490.93	1,324,732.09	54,250,577.48		154,019,024.31

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2009

SECTION VIII. PERMANENT FUND - FUND 000

Page 13

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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, 2008	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		0.00
APPROPRIATIONS		
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	
Redemption of Principal	710	
Interest	720	
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		
OTHER FINANCING USES		
<i>Transfers Out: (Function 9700)</i>		
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, 2009	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		0.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2009

SECTION IX - ENTERPRISE FUNDS

ESTIMATED REVENUES	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
OPERATING REVENUES:									
Charges for Services	3481	2,849,898.66						2,849,898.66	
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues		2,849,898.66						2,849,898.66	
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, 2008	2880	2,849,898.66						2,849,898.66	
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS \		2,849,898.66						2,849,898.66	
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100	1,047,877.78						1,047,877.78	
Employee Benefits	200	519,505.47						519,505.47	
Purchased Services	300	124,760.00						124,760.00	
Energy Services	400	4,500.00						4,500.00	
Materials and Supplies	500	229,301.00						229,301.00	
Capital Outlay	600	131,000.00						131,000.00	
Other Expenses	700	792,954.41						792,954.41	
Total Operating Expenses		2,849,898.66						2,849,898.66	
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 (Enterprise Funds Only)	950								
To Permanent Fund	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS	2780	2,849,898.66						2,849,898.66	

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ended June 30, 2009

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	1,116,036.47							1,116,036.47
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues		1,116,036.47							1,116,036.47
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	3690								
Total Transfers In	3600								
Net Assets, July 1, 2008	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS		1,116,036.47							1,116,036.47
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100	92,847.04							92,847.04
Employee Benefits	200	45,589.43							45,589.43
Purchased Services	300	635,100.00							635,100.00
Energy Services	400	17,000.00							17,000.00
Materials and Supplies	500	300,000.00							300,000.00
Capital Outlay	600	25,500.00							25,500.00
Other Expenses	700								
Total Operating Expenses		1,116,036.47							1,116,036.47
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 (Enterprise Funds Only)	950								
To Permanent Fund	960								
To Internal Service Funds	990								
Total Transfers Out	9700								
Net Assets, June 30, 2009	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS		1,116,036.47							1,116,036.47