

**DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2013-2014**

SECTION I. ASSESSMENT AND MILLAGE LEVIES

| | | |
|---|---------------|--------------------------------|
| A. Certification of Taxable Value of Property in County by Property Appraiser | | 16,482,534,484.00 |
| B. Millage Levies on Nonexempt Property: | | DISTRICT MILLAGE LEVIES |
| | Nonvoted | Voted |
| | Total | |
| 1. Required Local Effort | 4.9220 | 4.9220 |
| 2. Prior Period Funding Adjustment Millage | | |
| 3. Discretionary Operating | 0.7480 | 0.7480 |
| 4. Additional Operating | | |
| 5. Additional Capital Improvement | | |
| 6. Local Capital Improvement | 1.5000 | 1.5000 |
| 7. Discretionary Capital Improvement | | |
| 8. Debt Service | | |
| TOTAL MILLS | 7.1700 | 7.1700 |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION II. GENERAL FUND - FUND 100

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| ESTIMATED REVENUES | Account Number | |
|--|-----------------------|-----------------------|
| <i>FEDERAL:</i> | | |
| Federal Impact, Current Operations | 3121 | |
| Reserve Officers Training Corps (ROTC) | 3191 | 330,000.00 |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | 330,000.00 |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Medicaid | 3202 | 750,000.00 |
| National Forest Funds | 3255 | 82,500.00 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | 600,000.00 |
| Total Federal Through State and Local | 3200 | 1,432,500.00 |
| <i>STATE:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 127,950,754.00 |
| Workforce Development | 3315 | 5,309,722.00 |
| Workforce Development Capitalization Incentive Grant | 3316 | |
| Workforce Education Performance Incentive | 3317 | |
| Adults With Disabilities | 3318 | 42,500.00 |
| CO & DS Withheld for Administrative Expense | 3323 | 22,280.00 |
| Diagnostic and Learning Resources Centers | 3335 | |
| Racing Commission Funds | 3341 | |
| State Forest Funds | 3342 | |
| State License Tax | 3343 | 350,000.00 |
| District Discretionary Lottery Funds | 3344 | |
| Class Size Reduction Operating Funds | 3355 | 43,845,760.00 |
| School Recognition Funds | 3361 | 1,796,167.00 |
| Excellent Teaching Program | 3363 | |
| Voluntary Prekindergarten Program | 3371 | 1,452,000.00 |
| Preschool Projects | 3372 | |
| Reading Programs | 3373 | |
| Full Service Schools | 3378 | 102,102.00 |
| Other Miscellaneous State Revenue | 3399 | 69,000.00 |
| Total State | 3300 | 189,940,285.00 |
| <i>LOCAL:</i> | | |
| District School Taxes | 3411 | 89,717,731.00 |
| Tax Redemptions | 3421 | 375,000.00 |
| Payment in Lieu of Taxes | 3422 | |
| Excess Fees | 3423 | |
| Tuition | 3424 | |
| Rent | 3425 | |
| Investment Income | 3430 | 25,000.00 |
| 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 | |
| Prekindergarten Early Intervention Fees | 3472 | |
| School-Age Child Care Fees | 3473 | |
| Other Schools, Courses, and Classes Fees | 3479 | |
| Miscellaneous Local Sources | 3490 | 4,545,000.00 |
| Total Local | 3400 | 94,662,731.00 |
| TOTAL ESTIMATED REVENUES | | 277,365,516.00 |
| 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 | 600,000.00 |
| From Special Revenue Funds | 3640 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | 400,000.00 |
| Total Transfers In | 3600 | 1,000,000.00 |
| TOTAL OTHER FINANCING SOURCES | | 1,000,000.00 |
| Fund Balance, July 1, 2013 | 2800 | 14,235,854.00 |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | 292,601,370.00 |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION II. GENERAL FUND - FUND 100 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefit 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|----------------|----------------|----------------------|------------------------|---------------------|--------------------------|--------------------|--------------|
| Instruction | 5000 | 181,592,567.45 | 102,210,402.67 | 27,071,191.77 | 40,852,041.93 | 1,800.00 | 7,768,494.21 | 88,864.56 | 3,599,772.31 |
| Student Personnel Services | 6100 | 12,666,671.96 | 9,119,330.89 | 2,773,937.97 | 653,144.76 | | 69,056.90 | 44,984.44 | 6,217.00 |
| Instructional Media Services | 6200 | 3,141,626.73 | 2,126,427.98 | 599,566.10 | 69,028.00 | | 27,334.95 | 288,059.70 | 31,210.00 |
| Instruction and Curriculum Development Services | 6300 | 4,578,544.44 | 2,360,858.89 | 669,687.20 | 1,500,860.81 | 1,650.00 | 40,221.14 | 2,577.40 | 2,689.00 |
| Instructional Staff Training Services | 6400 | 2,825,237.35 | 1,916,802.40 | 446,142.24 | 211,103.42 | | 87,242.12 | 40,007.65 | 123,939.52 |
| Instructional-Related Technology | 6500 | 2,596,982.60 | 1,646,939.87 | 453,710.75 | 454,015.00 | | | 30,316.98 | 12,000.00 |
| Board | 7100 | 882,940.84 | 274,080.46 | 108,786.38 | 476,622.00 | | 1,700.00 | | 21,752.00 |
| General Administration | 7200 | 802,079.09 | 568,380.32 | 166,769.42 | 33,892.25 | 600.00 | 6,330.00 | 500.00 | 25,607.10 |
| School Administration | 7300 | 16,422,746.83 | 12,645,600.23 | 3,609,988.08 | 85,859.13 | | 11,097.57 | 30,201.82 | 40,000.00 |
| Facilities Acquisition and Construction | 7400 | 571,752.55 | 433,401.78 | 134,252.17 | 2,448.60 | | 1,250.00 | | 400.00 |
| Fiscal Services | 7500 | 1,768,310.49 | 1,171,352.16 | 318,543.33 | 225,454.00 | | 22,500.00 | 400.00 | 30,061.00 |
| Food Service | 7600 | | | | | | | | |
| Central Services | 7700 | 5,617,394.16 | 3,097,371.85 | 832,283.86 | 1,122,291.58 | 47,425.00 | 134,186.58 | 319,035.00 | 64,800.29 |
| Student Transportation Services | 7800 | 15,670,876.63 | 6,808,468.60 | 2,655,302.85 | 1,166,714.10 | 3,240,000.00 | 1,166,261.83 | 23,500.00 | 610,629.25 |
| Operation of Plant | 7900 | 21,750,741.06 | 6,497,723.73 | 2,908,857.25 | 5,594,013.40 | 6,559,688.00 | 21,270.00 | 6,288.68 | 162,900.00 |
| Maintenance of Plant | 8100 | 7,222,582.72 | 4,229,296.71 | 1,398,839.50 | 1,117,405.44 | 160,000.00 | 226,227.91 | 90,413.16 | 400.00 |
| Administrative Technology Services | 8200 | 2,475,427.01 | 510,895.35 | 134,745.11 | 671,668.10 | | 66,677.99 | 1,091,040.46 | 400.00 |
| Community Services | 9100 | 64,898.70 | 45,000.00 | 12,798.70 | 7,100.00 | | | | |
| Debt Service | 9200 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 280,651,380.61 | 155,662,333.89 | 44,295,402.68 | 54,243,662.52 | 10,011,163.00 | 9,649,851.20 | 2,056,189.85 | 4,732,777.47 |
| OTHER FINANCING USES: | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To Debt Service Funds | 920 | 776,966.39 | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | 776,966.39 | | | | | | | |
| TOTAL OTHER FINANCING USES | | 776,966.39 | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | 11,173,023.00 | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | 11,173,023.00 | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | 292,601,370.00 | | | | | | | |

**DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET**

For Fiscal Year Ending June 30, 2014

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

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| ESTIMATED REVENUES | Account Number | |
|--|-------------------|----------------------|
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| National School Lunch Act | 3260 | 13,999,653.71 |
| USDA Donated Commodities | 3265 | 751,578.24 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 14,751,231.95 |
| <i>STATE:</i> | | |
| School Breakfast Supplement | 3337 | 118,745.55 |
| School Lunch Supplement | 3338 | 142,275.00 |
| Other Miscellaneous State Revenue | 3399 | 6,157.34 |
| Total State | 3300 | 267,177.89 |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | 3,086.40 |
| Gifts, Grants, and Bequests | 3440 | |
| Food Service | 3450 | 5,359,565.53 |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | 5,362,651.93 |
| TOTAL ESTIMATED REVENUES | | 20,381,061.77 |
| OTHER FINANCING SOURCES: | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund Transfer | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2013 | 2800 | 9,225,169.00 |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | 29,606,230.77 |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

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

| APPROPRIATIONS | Account Number | |
|---|-------------------|---------------|
| <i>Food Services: (Function 7600)</i> | | |
| Salaries | 100 | 5,374,467.24 |
| Employee Benefits | 200 | 2,278,135.81 |
| Purchased Services | 300 | 700,174.99 |
| Energy Services | 400 | 273,240.63 |
| Materials and Supplies | 500 | 10,961,786.32 |
| Capital Outlay | 600 | 365,660.17 |
| Other | 700 | 619,629.51 |
| Capital Outlay <i>(Function 9300)</i> | 600 | |
| TOTAL APPROPRIATIONS | 7600 | 20,573,094.67 |
| 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 Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | |
| TOTAL OTHER FINANCING USES | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | |
| Restricted Fund Balance, June 30, 2014 | 2720 | 9,033,136.10 |
| Committed Fund Balance, June 30, 2014 | 2730 | |
| Assigned Fund Balance, June 30, 2014 | 2740 | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | |
| TOTAL ENDING FUND BALANCE | 2700 | 9,033,136.10 |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | 29,606,230.77 |

**DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014**

**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 | 41,164.38 |
| Total Federal Direct | 3100 | 41,164.38 |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Vocational Education Acts | 3201 | 24,533.66 |
| Medicaid | 3202 | |
| Workforce Investment Act | 3220 | |
| Teacher and Principal Training and Recruitment, Title II, Part A | 3225 | |
| Math & Science Partnerships - Title II, Part B | 3226 | 1,921,851.31 |
| Drug Free Schools | 3227 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 11,387,537.69 |
| Elementary and Secondary Education Act, Title I | 3240 | 11,822,785.38 |
| Adult General Education | 3251 | 6,723.25 |
| Vocational Rehabilitation | 3253 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | 381,961.78 |
| Total Federal Through State And Local | 3200 | 25,545,393.07 |
| <i>STATE:</i> | | |
| Other Miscellaneous State Revenue | 3399 | |
| Total State | 3300 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants, and Bequests | 3440 | |
| Adult General Education Course Fees | 3461 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 25,586,557.45 |
| OTHER FINANCING SOURCES: | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | 25,586,557.45 |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

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 700 |
|---|----------------|----------------------|----------------------|-----------------------|------------------------|---------------------|--------------------------|--------------------|---------------------|
| Instruction | 5000 | 12,991,157.36 | 6,376,295.94 | 2,145,249.43 | 1,647,011.18 | | 2,007,580.09 | 719,695.46 | 95,325.26 |
| Student Personnel Services | 6100 | 3,264,320.79 | 2,098,272.47 | 881,219.95 | 168,468.60 | | 101,920.72 | 14,439.05 | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | 4,610,928.72 | 3,360,807.51 | 839,168.18 | 232,285.45 | 2,994.29 | 118,596.10 | 45,870.81 | 11,206.38 |
| Instructional Staff Training Services | 6400 | 3,456,141.20 | 2,320,435.54 | 619,411.95 | 325,216.21 | | 105,544.31 | | 85,533.19 |
| Instructional-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | 936,389.64 | | | | | | | 936,389.64 |
| School Administration | 7300 | 3,325.00 | 3,325.00 | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | 246,832.30 | 19,925.11 | 2,027.30 | 223,379.89 | | | | 1,500.00 |
| Student Transportation Services | 7800 | 68,461.44 | | | | | | | 68,461.44 |
| Operation of Plant | 7900 | 7,000.00 | | | 3,500.00 | | | | 3,500.00 |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | 2,001.00 | | | 2,001.00 | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 25,586,557.45 | 14,179,061.57 | 4,487,076.81 | 2,601,862.33 | 2,994.29 | 2,333,641.22 | 780,005.32 | 1,201,915.91 |
| 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 Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | 25,586,557.45 | | | | | | | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS -
TARGETED ARRA STIMULUS FUNDS - FUND 432

| ESTIMATED REVENUES | Account Number | |
|--|-----------------------|------------------|
| <i>FEDERAL DIRECT:</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | |
| Elementary and Secondary Education Act, Title I | 3240 | 43,549.23 |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State And Local | 3200 | 43,549.23 |
| <i>STATE:</i> | | |
| Other Miscellaneous State Revenue | 3399 | |
| Total State | 3300 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants, and Bequests | 3440 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 43,549.23 |
| 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 Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | 43,549.23 |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS -
RACE TO THE TOP - FUND 434

| ESTIMATED REVENUES | Account Number | |
|--|-----------------------|---------------------|
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Race to the Top | 3214 | 1,802,888.56 |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 1,802,888.56 |
| <i>STATE:</i> | | |
| Other Miscellaneous State Revenue | 3399 | |
| Total State | 3300 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants, and Bequests | 3440 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 1,802,888.56 |
| 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 Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | 1,802,888.56 |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|-----------|--------------|-----------------------|------------------------|---------------------|--------------------------|--------------------|-----------|
| Instruction | 5000 | 43,148.01 | | | | | 7,515.99 | 35,632.02 | |
| Student Personnel Services | 6100 | | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | |
| Instructional Staff Training Services | 6400 | 293.67 | | | 293.67 | | | | |
| Instructional-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | 107.55 | | | | | | | 107.55 |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 43,549.23 | | | 293.67 | | 7,515.99 | 35,632.02 | 107.55 |
| 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 Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | 43,549.23 | | | | | | | |

**DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014**

**SECTION V. SPECIAL REVENUE FUNDS -
OTHER ARRA STIMULUS GRANTS - FUND 433**

| ESTIMATED REVENUES | Account Number | |
|--|-----------------------|--|
| <i>FEDERAL DIRECT:</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Other Food Services | 3269 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | |
| <i>STATE:</i> | | |
| Other Miscellaneous State Revenue | 3399 | |
| Total State | 3300 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants, and Bequests | 3440 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 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 Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|--------|--------------|-----------------------|------------------------|---------------------|--------------------------|--------------------|-----------|
| Instruction | 5000 | | | | | | | | |
| Student Personnel Services | 6100 | | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | |
| Instructional Staff Training Services | 6400 | | | | | | | | |
| Instructional-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | | | | | | | | |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| 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 Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | | | | | | | | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|---------------------|-------------------|-----------------------|------------------------|---------------------|--------------------------|--------------------|------------------|
| Instruction | 5000 | | | | | | | | |
| Student Personnel Services | 6100 | | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | 20,989.46 | 9,016.78 | 1,386.38 | 8,585.63 | | | | 2,000.67 |
| Instructional Staff Training Services | 6400 | 161,524.65 | | 11,540.00 | 20,059.99 | 46,760.74 | 9,000.96 | | 74,162.96 |
| Instructional-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | | | | | | | | |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | 1,152,688.55 | 635,376.13 | 179,553.58 | 310,669.79 | | 12,613.36 | 14,475.69 | |
| Student Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | 467,685.90 | | | 302,837.06 | | | 164,848.84 | |
| Community Services | 9100 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 1,802,888.56 | 644,392.91 | 192,479.96 | 642,152.47 | 46,760.74 | 21,614.32 | 179,324.53 | 76,163.63 |
| 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 Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | 1,802,888.56 | | | | | | | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

| ESTIMATED REVENUES | Account Number | |
|---|---------------------------|--|
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Federal Through Local | 3280 | |
| Total Federal Through State and Local | 3200 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants, and Bequests | 3440 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| 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 Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2014

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|--------|--------------|-----------------------|------------------------|---------------------|--------------------------|--------------------|-----------|
| Instruction | 5000 | | | | | | | | |
| Student Personnel Services | 6100 | | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | |
| Instructional Staff Training Services | 6400 | | | | | | | | |
| Instructional-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | | | | | | | | |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| 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 Projects Funds | 930 | | | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | | | | | | | | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VII. DEBT SERVICE FUNDS

| ESTIMATED REVENUES | Account Number | Totals | 210 SBE & COBI Bonds | 220 Special Act Bonds | 230 Section 1011.14-15, F.S. Loans | 240 Motor Vehicle Revenue Bonds | 250 District Bonds | 290 Other Debt Service | 299 ARRA Economic Stimulus Debt Service |
|---|----------------|---------------|----------------------------|-----------------------------|--|---------------------------------------|--------------------------|------------------------------|---|
| <i>FEDERAL DIRECT SOURCES:</i> | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | |
| Total Federal Direct Sources | 3100 | | | | | | | | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | | | | | | | | |
| Miscellaneous Federal Through State | 3299 | | | | | | | | |
| Total Federal Through State and Local | 3200 | | | | | | | | |
| <i>STATE SOURCES:</i> | | | | | | | | | |
| CO & DS Withheld for SBE/COBI Bonds | 3322 | 1,323,385.00 | 1,323,385.00 | | | | | | |
| SBE/COBI Bond Interest | 3326 | | | | | | | | |
| Racing Commission Funds | 3341 | | | | | | | | |
| Total State Sources | 3300 | 1,323,385.00 | 1,323,385.00 | | | | | | |
| <i>LOCAL SOURCES:</i> | | | | | | | | | |
| District Debt Service Taxes | 3412 | | | | | | | | |
| County Local Sales Tax | 3418 | | | | | | | | |
| School District Local Sales Tax | 3419 | | | | | | | | |
| Tax Redemptions | 3421 | | | | | | | | |
| Excess Fees | 3423 | | | | | | | | |
| Rent | 3425 | | | | | | | | |
| Investment Income | 3430 | | | | | | | | |
| Gifts, Grants, and Bequests | 3440 | | | | | | | | |
| Total Local Sources | 3400 | | | | | | | | |
| TOTAL ESTIMATED REVENUES | | 1,323,385.00 | 1,323,385.00 | | | | | | |
| <i>OTHER FINANCING SOURCES:</i> | | | | | | | | | |
| Issuance of Bonds | 3710 | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Proceeds of Lease-Purchase Agreement | 3750 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | 776,966.39 | | | | | | 776,966.39 | |
| From Capital Projects Funds | 3630 | 29,812,670.00 | | | | | | 29,812,670.00 | |
| From Special Revenue Fund: | 3640 | | | | | | | | |
| Interfund (Debt Service Only) | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 30,589,636.39 | | | | | | 30,589,636.39 | |
| TOTAL OTHER FINANCING SOURCES | | 30,589,636.39 | | | | | | 30,589,636.39 | |
| Fund Balances, July 1, 2013 | 2800 | 7,932,131.00 | 256,109.00 | | | | | 7,676,022.00 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES | | 39,845,152.39 | 1,579,494.00 | | | | | 38,265,658.39 | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VII. DEBT SERVICE FUNDS (Continued)

| APPROPRIATIONS | Account Number | Totals | 210 SBE & COBI Bonds | 220 Special Act Bonds | 230 Section 1011.14-15, F.S. Loans | 240 Motor Vehicle Revenue Bonds | 250 District Bonds | 290 Other Debt Service | 299 ARRA Economic Stimulus Debt Service |
|--|----------------|---------------|----------------------------|-----------------------------|--|---------------------------------------|--------------------------|------------------------------|---|
| <i>Debt Service: (Function 9200)</i> | | | | | | | | | |
| Redemption of Principal | 710 | 20,841,858.72 | 855,000.00 | | | | | 19,986,858.72 | |
| Interest | 720 | 13,661,575.58 | 468,385.00 | | | | | 13,193,190.58 | |
| Dues and Fees | 730 | 34,410.00 | | | | | | 34,410.00 | |
| Miscellaneous | 790 | | | | | | | | |
| TOTAL APPROPRIATIONS | 9200 | 34,537,844.30 | 1,323,385.00 | | | | | 33,214,459.30 | |
| 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 Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | 5,307,308.09 | 256,109.00 | | | | | 5,051,199.09 | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCES | 2700 | 5,307,308.09 | 256,109.00 | | | | | 5,051,199.09 | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES | | 39,845,152.39 | 1,579,494.00 | | | | | 38,265,658.39 | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2014

SECTION VIII. CAPITAL PROJECTS FUNDS

| ESTIMATED REVENUES | Account Number | Totals | 310 Capital Outlay Bond Issues (COBI) | 320 Special Act Bonds | 330 Section 1011.14-15, F.S. Loans | 340 Public Education Capital Outlay (PECO) | 350 District Bonds | 360 Capital Outlay and Debt Service | 370 Nonvoted Capital Improvement Section 1011.71(2), F.S. | 380 Voted Capital Improvement | 390 Other Capital Projects | 399 ARRA Economic Stimulus Capital Projects |
|---|----------------|-----------------------|--|--------------------------------|---|---|--------------------------|--|--|--|-------------------------------------|--|
| FEDERAL DIRECT SOURCES: | | | | | | | | | | | | |
| Miscellaneous Federal Direct | 3199 | | | | | | | | | | | |
| Total Federal Direct Sources | 3100 | | | | | | | | | | | |
| FEDERAL THROUGH STATE AND LOCAL: | | | | | | | | | | | | |
| Miscellaneous Federal Through State | 3299 | | | | | | | | | | | |
| Total Federal Through State and Local | 3200 | | | | | | | | | | | |
| STATE SOURCES: | | | | | | | | | | | | |
| CO & DS Distributed | 3321 | 163,441.00 | | | | | | 163,441.00 | | | | |
| Interest on Undistributed CO & DS | 3325 | | | | | | | | | | | |
| Racing Commission Funds | 3341 | | | | | | | | | | | |
| Public Education Capital Outlay (PECO) | 3391 | | | | | | | | | | | |
| Classrooms First Program | 3392 | | | | | | | | | | | |
| School Infrastructure Thrift Program | 3393 | | | | | | | | | | | |
| Effort Index Grants | 3394 | | | | | | | | | | | |
| Smart Schools Small County Asst. Program | 3395 | | | | | | | | | | | |
| Class Size Reduction Capital Funds | 3396 | | | | | | | | | | | |
| Charter School Capital Outlay Funding | 3397 | | | | | | | | | | | |
| Other Miscellaneous State Revenue | 3399 | 100,000.00 | | | | | | | | | 100,000.00 | |
| Total State Sources | 3300 | 263,441.00 | | | | | | 163,441.00 | | | 100,000.00 | |
| LOCAL SOURCES: | | | | | | | | | | | | |
| District Local Capital Improvement Tax | 3413 | | | | | | | | | | | |
| County Local Sales Tax | 3418 | 33,234,850.00 | | | | | 9,500,000.00 | | 23,734,850.00 | | | |
| School District Local Sales Tax | 3419 | | | | | | | | | | | |
| Tax Redemptions | 3421 | | | | | | | | | | | |
| Investment Income | 3430 | | | | | | | | | | | |
| Gifts, Grants, and Bequests | 3440 | | | | | | | | | | | |
| Miscellaneous Local Sources | 3490 | | | | | | | | | | | |
| Impact Fees | 3496 | | | | | | | | | | | |
| Refunds of Prior Year Expenditures | 3497 | | | | | | | | | | | |
| Total Local Sources | 3400 | 33,234,850.00 | | | | | 9,500,000.00 | | 23,734,850.00 | | | |
| TOTAL ESTIMATED REVENUES | | 33,498,291.00 | | | | | 9,500,000.00 | 163,441.00 | 23,734,850.00 | | 100,000.00 | |
| OTHER FINANCING SOURCES | | | | | | | | | | | | |
| Issuance of Bonds | 3710 | | | | | | | | | | | |
| Loans | 3720 | | | | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | | | | |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | | | | |
| Transfers In: | | | | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | | | | |
| From Special Revenue Funds | 3640 | | | | | | | | | | | |
| Interfund (Capital Projects Only) | 3650 | | | | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | | | | |
| TOTAL OTHER FINANCING SOURCES | | | | | | | | | | | | |
| Fund Balances, July 1, 2013 | 2800 | 74,189,824.00 | | 1,042,934.00 | | | 12,741,857.00 | 498,443.00 | 7,612,294.00 | | 52,294,296.00 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES | | 107,688,115.00 | | 1,042,934.00 | | | 22,241,857.00 | 661,884.00 | 31,347,144.00 | | 52,394,296.00 | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

| APPROPRIATIONS | Account Number | Totals | 310 Capital Outlay Bond Issues (COBI) | 320 Special Act Bonds | 330 Section 1011.14-15, F.S. Loans | 340 Public Education Capital Outlay (PECO) | 350 District Bonds | 360 Capital Outlay and Debt Service | 370 Nonvoted Capital Improvement Section 1011.71(2), F.S. | 380 Voted Capital Improvement | 390 Other Capital Projects | 399 ARRA Economic Stimulus Capital Projects |
|--|----------------|----------------|--|--------------------------------|---|---|--------------------------|--|--|--|-------------------------------------|--|
| <i>Appropriations: (Functions 7400-9200)</i> | | | | | | | | | | | | |
| Library Books (New Libraries) | 610 | | | | | | | | | | | |
| Audiovisual Materials (Non-Consumable) | 620 | | | | | | | | | | | |
| Buildings and Fixed Equipment | 630 | 41,610,288.69 | | | | | 4,188,847.17 | | | | 37,421,441.52 | |
| Furniture, Fixtures, and Equipment | 640 | 2,058,990.82 | | | | | | | 1,629,902.84 | | 429,087.98 | |
| Motor Vehicles (Including Buses) | 650 | 1,096,447.49 | | | | | | | 1,096,447.49 | | | |
| Land | 660 | 298,025.50 | | | | | | | | | 298,025.50 | |
| Improvements Other Than Buildings | 670 | 1,120,322.27 | | | | | | | 700,955.29 | | 419,366.98 | |
| Remodeling and Renovations | 680 | 8,085,424.75 | | | | | 230,000.00 | | 7,843,798.18 | | 11,626.57 | |
| Computer Software | 690 | 2,152,427.72 | | | | | | | 2,152,427.72 | | | |
| Redemption of Principal | 710 | | | | | | | | | | | |
| Interest | 720 | | | | | | | | | | | |
| Dues and Fees | 730 | | | | | | | | | | | |
| TOTAL APPROPRIATIONS | | 56,421,927.24 | | | | | 4,418,847.17 | | 13,423,531.52 | | 38,579,548.55 | |
| OTHER FINANCING USES: | | | | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | | | | |
| To General Fund | 910 | 600,000.00 | | | | | | | 600,000.00 | | | |
| To Debt Service Funds | 920 | 29,812,670.00 | | | | | 10,537,500.00 | | 17,322,350.00 | | 1,952,820.00 | |
| To Special Revenue Funds | 940 | | | | | | | | | | | |
| Interfund (Capital Projects Only) | 950 | | | | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | | | | |
| Total Transfers Out | 9700 | 30,412,670.00 | | | | | 10,537,500.00 | | 17,922,350.00 | | 1,952,820.00 | |
| TOTAL OTHER FINANCING USES | | 30,412,670.00 | | | | | 10,537,500.00 | | 17,922,350.00 | | 1,952,820.00 | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | 20,853,517.76 | | 1,042,934.00 | | | 7,285,509.83 | 661,884.00 | 1,262.48 | | 11,861,927.45 | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | | | | |
| TOTAL ENDING FUND BALANCES | 2700 | 20,853,517.76 | | 1,042,934.00 | | | 7,285,509.83 | 661,884.00 | 1,262.48 | | 11,861,927.45 | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES | | 107,688,115.00 | | 1,042,934.00 | | | 22,241,857.00 | 661,884.00 | 31,347,144.00 | | 52,394,296.00 | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION IX. PERMANENT FUND - FUND 000

| ESTIMATED REVENUES | Account Number | |
|--|-----------------------|--|
| Federal Direct | 3100 | |
| Federal Through State and Local | 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 Projects 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, 2013 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE | | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION IX. PERMANENT FUND - FUND 000 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefit 200 | Purchased Services 300 | Energy Services 400 | Materials & Supplies 500 | Capital Outlay 600 | Other 700 |
|---|----------------|--------|--------------|----------------------|------------------------|---------------------|--------------------------|--------------------|-----------|
| Instruction | 5000 | | | | | | | | |
| Student Personnel Services | 6100 | | | | | | | | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | |
| Instructional Staff Training Services | 6400 | | | | | | | | |
| Instructional-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | | | | | | | | |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | | | | | | | | |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Debt Service | 9200 | | | | | | | | |
| 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 Projects Funds | 930 | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2014 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2014 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2014 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2014 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2014 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE | | | | | | | | | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION X. ENTERPRISE FUNDS

| ESTIMATED REVENUES | Account Number | Totals | 911 Self-Insurance Consortium | 912 Self-Insurance Consortium | 913 Self-Insurance Consortium | 914 Self-Insurance Consortium | 915 ARRA Consortium | 921 Other Enterprise Programs | 922 Other Enterprise Programs |
|---|----------------|---------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------|----------------------------------|----------------------------------|
| OPERATING REVENUES: | | | | | | | | | |
| Charges for Services | 3481 | 2,376,053.52 | | | | | | 2,376,053.52 | |
| Charges for Sales | 3482 | | | | | | | | |
| Premium Revenue | 3484 | | | | | | | | |
| Other Operating Revenue | 3489 | | | | | | | | |
| Total Operating Revenues | | 2,376,053.52 | | | | | | 2,376,053.52 | |
| NONOPERATING REVENUES: | | | | | | | | | |
| Investment Income | 3430 | | | | | | | | |
| Gifts, Grants, and Bequests | 3440 | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| Gain on Disposition of Asset | 3780 | | | | | | | | |
| Total Nonoperating Revenues | | | | | | | | | |
| Transfers In: | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| From Special Revenue Fund | 3640 | | | | | | | | |
| Interfund Transfers (Enterprise Funds Only) | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | |
| Net Position, July 1, 2013 | 2880 | 1,384,244.00 | | | | | | 1,384,244.00 | |
| TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION | | 3,760,297.52 | | | | | | 3,760,297.52 | |
| ESTIMATED EXPENSES | | | | | | | | | |
| OPERATING EXPENSES: (Function 9900) | | | | | | | | | |
| Salaries | 100 | 1,605,444.72 | | | | | | 1,605,444.72 | |
| Employee Benefit | 200 | 442,507.80 | | | | | | 442,507.80 | |
| Purchased Services | 300 | 113,114.00 | | | | | | 113,114.00 | |
| Energy Services | 400 | 18,000.00 | | | | | | 18,000.00 | |
| Materials and Supplies | 500 | 140,524.45 | | | | | | 140,524.45 | |
| Capital Outlay | 600 | 26,550.00 | | | | | | 26,550.00 | |
| Other (including Depreciation) | 700 | 30,000.00 | | | | | | 30,000.00 | |
| Total Operating Expenses | | 2,376,140.97 | | | | | | 2,376,140.97 | |
| NONOPERATING EXPENSES: (Function 9900) | | | | | | | | | |
| Interest | 720 | | | | | | | | |
| Loss on Disposition of Assets | 810 | | | | | | | | |
| Total Nonoperating Expenses | | | | | | | | | |
| Transfers Out: (Function 9700) | | | | | | | | | |
| To General Fund | 910 | 400,000.00 | | | | | | 400,000.00 | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | |
| Interfund Transfers (Enterprise Funds Only) | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| Total Transfers Out | 9700 | 400,000.00 | | | | | | 400,000.00 | |
| Net Position, June 30, 2014 | 2780 | 984,156.55 | | | | | | 984,156.55 | |
| TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION | | 3,760,297.52 | | | | | | 3,760,297.52 | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION XI. 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 | 6,000.00 | | | | | | 6,000.00 | |
| Charges for Sales | 3482 | 602,747.61 | | | | | | | 602,747.61 |
| Premium Revenue | 3484 | 32,994,000.00 | | | | | | 32,994,000.00 | |
| Other Operating Revenue | 3489 | 250,000.00 | | | | | 250,000.00 | | |
| Total Operating Revenues | | 33,852,747.61 | | | | | 250,000.00 | 33,000,000.00 | 602,747.61 |
| NONOPERATING REVENUES: | | | | | | | | | |
| Investment Income | 3430 | | | | | | | | |
| Gifts, Grants, and Bequests | 3440 | | | | | | | | |
| Other Miscellaneous Local Source: | 3495 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| Gain on Disposition of Asset: | 3780 | | | | | | | | |
| Total Nonoperating Revenues | | | | | | | | | |
| Transfers In: | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| From Special Revenue Fund: | 3640 | | | | | | | | |
| Interfund Transfers (Internal Service Funds Only) | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | |
| Net Position, July 1, 2013 | 2880 | 1,742,462.00 | | | | | 78,413.00 | 1,664,049.00 | |
| TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION | | 35,595,209.61 | | | | | 328,413.00 | 34,664,049.00 | 602,747.61 |
| ESTIMATED EXPENSES | | | | | | | | | |
| OPERATING EXPENSES: (Function 9900) | | | | | | | | | |
| Salaries | 100 | 231,396.64 | | | | | | 107,553.68 | 123,842.96 |
| Employee Benefit: | 200 | 73,278.27 | | | | | | 28,315.62 | 44,962.65 |
| Purchased Services | 300 | 252,242.00 | | | | | | | 252,242.00 |
| Energy Services | 400 | 4,500.00 | | | | | | | 4,500.00 |
| Materials and Supplies | 500 | 161,000.00 | | | | | | | 161,000.00 |
| Capital Outlay | 600 | 16,200.00 | | | | | | | 16,200.00 |
| Other (including Depreciation) | 700 | 33,114,130.70 | | | | | 250,000.00 | 32,864,130.70 | |
| Total Operating Expenses | | 33,852,747.61 | | | | | 250,000.00 | 33,000,000.00 | 602,747.61 |
| 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 Projects Funds | 930 | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | |
| Interfund Transfers (Internal Service Funds Only) | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| Net Position, June 30, 2014 | 2780 | 1,742,462.00 | | | | | 78,413.00 | 1,664,049.00 | |
| TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION | | 35,595,209.61 | | | | | 328,413.00 | 34,664,049.00 | 602,747.61 |