

**DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2017-18**

SECTION I. ASSESSMENT AND MILLAGE LEVIES

| | | |
|--|--------------------------------|-------------------|
| A. Certified Taxable Value of Property in County by Property Appraiser | | 21,113,566,012.00 |
| B. Millage Levies on Nonexempt Property: | | |
| | DISTRICT MILLAGE LEVIES | |
| | Nonvoted | Voted |
| | Total | |
| 1. Required Local Effort | 4.3300 | 4.3300 |
| 2. Prior-Period Funding Adjustment Millage | 0.0250 | 0.0250 |
| 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 | 6.6030 | 6.6030 |

**DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018**

SECTION II. GENERAL FUND - FUND 100

| ESTIMATED REVENUES | Account Number | |
|---|-----------------------|-----------------------|
| <i>FEDERAL:</i> | | |
| Federal Impact, Current Operations | 3121 | |
| Reserve Officers Training Corps (ROTC) | 3191 | 310,000.00 |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | 310,000.00 |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Medicaid | 3202 | 800,000.00 |
| National Forest Funds | 3255 | 80,000.00 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | 725,000.00 |
| Total Federal Through State and Local | 3200 | 1,605,000.00 |
| <i>STATE:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 145,705,328.00 |
| Workforce Development | 3315 | 4,609,038.00 |
| Workforce Development Capitalization Incentive Grant | 3316 | |
| Workforce Education Performance Incentive | 3317 | |
| Adults With Disabilities | 3318 | |
| CO&DS Withheld for Administrative Expenditure | 3323 | 22,280.00 |
| Diagnostic and Learning Resources Centers | 3335 | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | |
| State Forest Funds | 3342 | |
| State License Tax | 3343 | 350,000.00 |
| District Discretionary Lottery Funds | 3344 | 688,239.00 |
| Class Size Reduction Operating Funds | 3355 | 45,474,615.00 |
| Florida School Recognition Funds | 3361 | 618,494.00 |
| Voluntary Prekindergarten Program (VPK) | 3371 | 1,500,000.00 |
| Preschool Projects | 3372 | |
| Reading Programs | 3373 | |
| Full-Service Schools Program | 3378 | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | 600,000.00 |
| Total State | 3300 | 199,567,994.00 |
| <i>LOCAL:</i> | | |
| District School Taxes | 3411 | 103,432,826.00 |
| Tax Redemptions | 3421 | 185,000.00 |
| Payment in Lieu of Taxes | 3422 | |
| Excess Fees | 3423 | |
| Tuition | 3424 | |
| Rent | 3425 | |
| Investment Income | 3430 | 100,000.00 |
| Gifts, Grants and Bequests | 3440 | |
| Adult General Education Course Fees | 3461 | |
| Postsecondary Career Certificate and Applied Technology Diploma | 3462 | |
| Continuing Workforce Education Course Fees | 3463 | |
| Capital Improvement Fees | 3464 | |
| Postsecondary Lab Fees | 3465 | |
| Lifelong Learning Fees | 3466 | |
| 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 | 3,800,000.00 |
| Total Local | 3400 | 107,517,826.00 |
| TOTAL ESTIMATED REVENUES | | 309,000,820.00 |
| 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 | 14,400,000.00 |
| From Special Revenue Funds | 3640 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | 600,000.00 |
| Total Transfers In | 3600 | 15,000,000.00 |
| TOTAL OTHER FINANCING SOURCES | | 15,000,000.00 |
| Fund Balance, July 1, 2017 | 2800 | 11,100,292.00 |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 335,101,112.00 |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

SECTION II. GENERAL FUND - FUND 100 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials and Supplies 500 | Capital Outlay 600 | Other 700 |
|--|----------------|----------------|----------------|-----------------------|------------------------|---------------------|----------------------------|--------------------|--------------|
| Instruction | 5000 | 206,778,216.34 | 114,126,089.83 | 33,758,350.27 | 44,637,884.35 | | 9,572,133.68 | 1,070,699.44 | 3,613,058.77 |
| Student Support Services | 6100 | 14,996,399.06 | 11,086,302.01 | 3,612,086.90 | 221,570.15 | | 52,940.00 | 15,500.00 | 8,000.00 |
| Instructional Media Services | 6200 | 3,373,582.50 | 2,289,060.92 | 706,815.60 | 65,900.00 | | 3,650.00 | 304,055.98 | 4,100.00 |
| Instruction and Curriculum Development Services | 6300 | 5,991,137.35 | 3,639,992.23 | 1,147,691.24 | 1,009,518.94 | 450.00 | 68,164.94 | 51,500.00 | 73,820.00 |
| Instructional Staff Training Services | 6400 | 4,639,071.53 | 2,125,497.08 | 598,792.76 | 1,331,261.28 | | 229,992.29 | 24,593.79 | 328,934.33 |
| Instruction-Related Technology | 6500 | 1,078,724.51 | 851,009.73 | 227,714.78 | | | | | |
| Board | 7100 | 1,037,149.23 | 286,444.60 | 75,528.63 | 400,470.00 | | 2,350.00 | | 272,356.00 |
| General Administration | 7200 | 1,111,576.48 | 826,318.48 | 242,633.00 | 14,400.00 | | 24,575.00 | 350.00 | 3,300.00 |
| School Administration | 7300 | 18,336,288.02 | 13,839,357.32 | 4,406,306.20 | 47,833.75 | | 1,750.00 | 1,640.75 | 39,400.00 |
| Facilities Acquisition and Construction | 7400 | 558,897.09 | 404,552.85 | 132,201.64 | 5,600.00 | | 200.00 | 16,042.60 | 300.00 |
| Fiscal Services | 7500 | 1,895,491.54 | 1,248,570.60 | 391,659.69 | 179,550.00 | | 14,750.00 | 100.00 | 60,861.25 |
| Food Service | 7600 | | | | | | | | |
| Central Services | 7700 | 6,542,007.98 | 4,087,313.66 | 1,196,643.18 | 960,631.81 | 22,025.00 | 127,064.33 | 55,465.00 | 92,865.00 |
| Student Transportation Services | 7800 | 17,393,884.34 | 8,423,933.96 | 3,653,842.72 | 1,521,526.61 | 2,190,000.00 | 1,123,300.00 | 23,018.31 | 458,262.74 |
| Operation of Plant | 7900 | 25,520,492.96 | 7,595,297.05 | 3,653,878.79 | 6,169,255.51 | 7,315,432.00 | 785,379.61 | 1,250.00 | |
| Maintenance of Plant | 8100 | 8,411,750.47 | 4,911,334.23 | 1,804,876.22 | 1,037,327.00 | 255,500.00 | 365,578.02 | 36,735.00 | 400.00 |
| Administrative Technology Services | 8200 | 6,036,031.10 | 1,688,803.49 | 563,130.11 | 3,134,848.23 | | 91,170.27 | 526,779.00 | 31,300.00 |
| Community Services | 9100 | 120,974.50 | 40,855.00 | 19,762.03 | 21,000.00 | | 2,000.00 | | 37,357.47 |
| Debt Service | 9200 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 323,821,675.00 | 177,470,733.04 | 56,191,913.76 | 60,758,577.63 | 9,783,407.00 | 12,464,998.14 | 2,127,729.87 | 5,024,315.56 |
| 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 Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| TOTAL OTHER FINANCING USES | | | | | | | | | |
| Nonspendable Fund Balance, June 30, 2018 | 2710 | 1,500,000.00 | | | | | | | |
| Restricted Fund Balance, June 30, 2018 | 2720 | 300,000.00 | | | | | | | |
| Committed Fund Balance, June 30, 2018 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2018 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2018 | 2750 | 9,479,437.00 | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | 11,279,437.00 | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 335,101,112.00 | | | | | | | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

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 | 14,316,948.20 |
| USDA-Donated Commodities | 3265 | 424,000.00 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 14,740,948.20 |
| <i>STATE:</i> | | |
| School Breakfast Supplement | 3337 | 91,774.00 |
| School Lunch Supplement | 3338 | 135,756.00 |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 227,530.00 |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants and Bequests | 3440 | |
| Food Service | 3450 | 4,093,954.10 |
| Other Miscellaneous Local Sources | 3495 | 19,800.00 |
| Total Local | 3400 | 4,113,754.10 |
| TOTAL ESTIMATED REVENUES | | 19,082,232.30 |
| 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, 2017 | 2800 | 12,754,573.00 |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 31,836,805.30 |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

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

| APPROPRIATIONS | Account Number | |
|--|-------------------|---------------|
| <i>Food Services: (Function 7600)</i> | | |
| Salaries | 100 | 6,096,868.55 |
| Employee Benefits | 200 | 2,791,986.19 |
| Purchased Services | 300 | 496,200.00 |
| Energy Services | 400 | 255,435.00 |
| Materials and Supplies | 500 | 8,664,142.26 |
| Capital Outlay | 600 | 232,500.00 |
| Other | 700 | 545,100.00 |
| Capital Outlay (Function 9300) | 600 | |
| TOTAL APPROPRIATIONS | | 19,082,232.00 |
| 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, 2018 | 2710 | |
| Restricted Fund Balance, June 30, 2018 | 2720 | 12,754,573.30 |
| Committed Fund Balance, June 30, 2018 | 2730 | |
| Assigned Fund Balance, June 30, 2018 | 2740 | |
| Unassigned Fund Balance, June 30, 2018 | 2750 | |
| TOTAL ENDING FUND BALANCE | 2700 | 12,754,573.30 |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 31,836,805.30 |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

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

| ESTIMATED REVENUES | Account Number | |
|---|----------------|---------------|
| <i>FEDERAL DIRECT:</i> | | |
| Head Start | 3130 | |
| Workforce Innovation and Opportunity Act | 3170 | |
| Community Action Programs | 3180 | |
| Reserve Officers Training Corps (ROTC) | 3191 | |
| Pell Grants | 3192 | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Career and Technical Education | 3201 | 554,018.00 |
| Medicaid | 3202 | |
| Workforce Innovation and Opportunity Act | 3220 | 487,292.00 |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | |
| Math and Science Partnerships - Title II, Part B | 3226 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 9,567,402.00 |
| Elementary and Secondary Education Act, Title I | 3240 | 10,892,232.34 |
| Language Instruction - Title III | 3241 | |
| Twenty-First Century Schools - Title IV | 3242 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | 115,000.00 |
| Total Federal Through State And Local | 3200 | 21,615,944.34 |
| <i>STATE:</i> | | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 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 | | 21,615,944.34 |
| 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, 2017 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 21,615,944.34 |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

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 and Supplies 500 | Capital Outlay 600 | Other 700 |
|--|----------------|---------------|---------------|-----------------------|------------------------|---------------------|----------------------------|--------------------|--------------|
| Instruction | 5000 | 6,566,087.34 | 3,472,844.00 | 1,166,015.00 | 812,919.34 | | 600,256.00 | 392,004.00 | 122,049.00 |
| Student Support Services | 6100 | 3,008,406.00 | 2,004,707.00 | 750,289.00 | 149,452.00 | | 101,685.00 | 2,273.00 | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | 6,314,949.00 | 4,505,940.00 | 1,257,845.00 | 516,419.00 | | 25,385.00 | 7,768.00 | 1,592.00 |
| Instructional Staff Training Services | 6400 | 4,640,701.00 | 3,319,313.00 | 897,605.00 | 296,945.00 | | 69,907.00 | 2,830.00 | 54,101.00 |
| Instruction-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | 975,726.00 | | | | | | | 975,726.00 |
| School Administration | 7300 | | | | | | | | |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | 57,227.00 | 5,000.00 | 413.00 | 51,814.00 | | | | |
| Student Transportation Services | 7800 | 13,450.00 | | | 3,450.00 | | | | 10,000.00 |
| Operation of Plant | 7900 | 27,046.00 | | | 27,046.00 | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | 10,074.00 | | | 10,074.00 | | | | |
| Community Services | 9100 | 2,278.00 | | | 700.00 | | 1,578.00 | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 21,615,944.34 | 13,307,804.00 | 4,072,167.00 | 1,868,819.34 | | 798,811.00 | 404,875.00 | 1,163,468.00 |
| 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, 2018 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2018 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2018 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2018 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2018 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 21,615,944.34 | | | | | | | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
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SECTION V. 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, 2017 | 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, 2018

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

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials and Supplies 500 | Capital Outlay 600 | Other 700 |
|--|----------------|--------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|
| Instruction | 5000 | | | | | | | | |
| Student Support 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 | 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, 2018 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2018 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2018 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2018 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2018 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCE | 2700 | | | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | | | | | | | | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VI. DEBT SERVICE FUNDS

| ESTIMATED REVENUES | Account Number | Totals | 210 SBE/COBI Bonds | 220 Special Act Bonds | 230 Sections 1011.14 & 1011.15, 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 | 1,151,859.00 | 1,151,859.00 | | | | | | |
| SBE/COBI Bond Interest | 3326 | 300.00 | 300.00 | | | | | | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | | | | | | | | |
| Total State Sources | 3300 | 1,152,159.00 | 1,152,159.00 | | | | | | |
| <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 | 4,295.00 | | | | | | 4,295.00 | |
| Gifts, Grants and Bequests | 3440 | | | | | | | | |
| Total Local Sources | 3400 | 4,295.00 | | | | | | 4,295.00 | |
| TOTAL ESTIMATED REVENUES | | 1,156,454.00 | 1,152,159.00 | | | | | 4,295.00 | |
| <i>OTHER FINANCING SOURCES:</i> | | | | | | | | | |
| Issuance of Bonds | 3710 | | | | | | | | |
| Loans | 3720 | | | | | | | | |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | |
| Premium on Long-term Debt | 3790 | | | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Capital Projects Funds | 3630 | 31,290,260.91 | | | | | | 31,290,260.91 | |
| From Special Revenue Funds | 3640 | | | | | | | | |
| Interfund (Debt Service Only) | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | 31,290,260.91 | | | | | | 31,290,260.91 | |
| TOTAL OTHER FINANCING SOURCES | | 31,290,260.91 | | | | | | 31,290,260.91 | |
| Fund Balance, July 1, 2017 | 2800 | 2,268,201.00 | 2,263,870.00 | | | | | 4,331.00 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES | | 34,714,915.91 | 3,416,029.00 | | | | | 31,298,886.91 | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

SECTION VI. DEBT SERVICE FUNDS (Continued)

| APPROPRIATIONS | Account Number | Totals | 210 SBE/COBI Bonds | 220 Special Act Bonds | 230 Sections 1011.14 & 1011.15, 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 | 23,555,593.48 | 840,000.00 | | | | | 22,715,593.48 | |
| Interest | 720 | 8,833,171.43 | 298,159.00 | | | | | 8,535,012.43 | |
| Dues and Fees | 730 | 57,950.00 | 14,000.00 | | | | | 43,950.00 | |
| Miscellaneous | 790 | | | | | | | | |
| TOTAL APPROPRIATIONS | 9200 | 32,446,714.91 | 1,152,159.00 | | | | | 31,294,555.91 | |
| OTHER FINANCING USES: | | | | | | | | | |
| Payments to Refunding Escrow Agent (Function 9299) | 760 | | | | | | | | |
| <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, 2018 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2018 | 2720 | 2,268,201.00 | 2,263,870.00 | | | | | 4,331.00 | |
| Committed Fund Balance, June 30, 2018 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2018 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2018 | 2750 | | | | | | | | |
| TOTAL ENDING FUND BALANCES | 2700 | 2,268,201.00 | 2,263,870.00 | | | | | 4,331.00 | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES | | 34,714,915.91 | 3,416,029.00 | | | | | 31,298,886.91 | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

SECTION VII. CAPITAL PROJECTS FUNDS

| ESTIMATED REVENUES | Account Number | Totals | 310 Capital Outlay Bond Issues (COBI) | 320 Special Act Bonds | 330 Sections 1011.14 & 1011.15, 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 | 265,114.00 | | | | | | 265,114.00 | | | | |
| Interest on Undistributed CO&DS | 3325 | | | | | | | | | | | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | 148,833.32 | | 148,833.32 | | | | | | | | |
| State Through Local | 3380 | | | | | | | | | | | |
| Public Education Capital Outlay (PECO) | 3391 | 2,268,350.66 | | | | 2,268,350.66 | | | | | | |
| Classrooms First Program | 3392 | | | | | | | | | | | |
| SMART Schools Small County Assistance Program | 3395 | | | | | | | | | | | |
| Class Size Reduction Capital Outlay | 3396 | | | | | | | | | | | |
| Charter School Capital Outlay Funding | 3397 | 241,238.00 | | | | 241,238.00 | | | | | | |
| Other Miscellaneous State Revenues | 3399 | 126,318.42 | | | | | | | | | 126,318.42 | |
| Total State Sources | 3300 | 3,049,854.40 | | 148,833.32 | | 2,509,588.66 | | 265,114.00 | | | 126,318.42 | |
| LOCAL SOURCES: | | | | | | | | | | | | |
| District Local Capital Improvement Tax | 3413 | 30,403,535.00 | | | | | | | 30,403,535.00 | | | |
| County Local Sales Tax | 3418 | 14,200,000.00 | | | | | | 14,200,000.00 | | | | |
| School District Local Sales Tax | 3419 | | | | | | | | | | | |
| Tax Redemptions | 3421 | | | | | | | | | | | |
| Investment Income | 3430 | 71,251.96 | | 20.56 | | | 606.92 | 64.70 | 500.00 | | 70,059.78 | |
| Gifts, Grants and Bequests | 3440 | | | | | | | | | | | |
| Miscellaneous Local Sources | 3490 | 33,856.00 | | | | | | | | | 33,856.00 | |
| Impact Fees | 3496 | 12,900,000.00 | | | | | | | | | 12,900,000.00 | |
| Refunds of Prior Year's Expenditures | 3497 | | | | | | | | | | | |
| Total Local Sources | 3400 | 57,608,642.96 | | 20.56 | | | 14,200,606.92 | 64.70 | 30,404,035.00 | | 13,003,915.78 | |
| TOTAL ESTIMATED REVENUES | | 60,658,497.36 | | 148,853.88 | | 2,509,588.66 | 14,200,606.92 | 265,178.70 | 30,404,035.00 | | 13,130,234.20 | |
| OTHER FINANCING SOURCES | | | | | | | | | | | | |
| Issuance of Bonds | 3710 | | | | | | | | | | | |
| Loans | 3720 | | | | | | | | | | | |
| Sale of Capital Assets | 3730 | | | | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | | | | |
| Proceeds of Lease-Purchase Agreements | 3750 | | | | | | | | | | | |
| Proceeds from Special Facility Construction Account | 3770 | | | | | | | | | | | |
| 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 Balance, July 1, 2017 | 2800 | 49,941,000.00 | | 510,494.00 | | | 5,400,963.00 | 1,619,120.00 | 1,081,778.00 | | 41,328,645.00 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES | | 110,599,497.36 | | 659,347.88 | | 2,509,588.66 | 19,601,569.92 | 1,884,298.70 | 31,485,813.00 | | 54,458,879.20 | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

| APPROPRIATIONS | Account Number | Totals | 310 Capital Outlay Bond Issues (COBI) | 320 Special Act Bonds | 330 Sections 1011.14 & 1011.15, 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 | 620 | | | | | | | | | | | |
| Buildings and Fixed Equipment | 630 | 10,148,984.75 | | | | | 5,229,594.42 | | 2,044,709.72 | | 2,874,680.61 | |
| Furniture, Fixtures and Equipment | 640 | 1,500,000.00 | | | | | | | 1,500,000.00 | | | |
| Motor Vehicles (Including Buses) | 650 | 1,958,717.98 | | | | | | | 1,958,717.98 | | | |
| Land | 660 | | | | | | | | | | | |
| Improvements Other Than Buildings | 670 | 1,989,361.28 | | | | 16,456.05 | | | 1,972,905.23 | | | |
| Remodeling and Renovations | 680 | 4,857,735.18 | | | | 2,493,132.61 | 593,634.33 | | 1,770,968.24 | | | |
| Computer Software | 690 | | | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | | | | |
| Interest | 720 | | | | | | | | | | | |
| Dues and Fees | 730 | | | | | | | | | | | |
| TOTAL APPROPRIATIONS | | 20,454,799.19 | | | | 2,509,588.66 | 5,823,228.75 | | 9,247,301.17 | | 2,874,680.61 | |
| OTHER FINANCING USES: | | | | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | | | | |
| To General Fund | 910 | 14,400,000.00 | | | | | | | 14,400,000.00 | | | |
| To Debt Service Funds | 920 | 31,290,260.91 | | | | | 13,778,341.17 | 530,228.00 | 7,122,223.83 | | 9,859,467.91 | |
| 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 | 45,690,260.91 | | | | | 13,778,341.17 | 530,228.00 | 21,522,223.83 | | 9,859,467.91 | |
| TOTAL OTHER FINANCING USES | | 45,690,260.91 | | | | | 13,778,341.17 | 530,228.00 | 21,522,223.83 | | 9,859,467.91 | |
| Nonspendable Fund Balance, June 30, 2018 | 2710 | | | | | | | | | | | |
| Restricted Fund Balance, June 30, 2018 | 2720 | 44,454,437.26 | | 659,347.88 | | | | 1,354,070.70 | 716,288.00 | | 41,724,730.68 | |
| Committed Fund Balance, June 30, 2018 | 2730 | | | | | | | | | | | |
| Assigned Fund Balance, June 30, 2018 | 2740 | | | | | | | | | | | |
| Unassigned Fund Balance, June 30, 2018 | 2750 | | | | | | | | | | | |
| TOTAL ENDING FUND BALANCES | 2700 | 44,454,437.26 | | 659,347.88 | | | | 1,354,070.70 | 716,288.00 | | 41,724,730.68 | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES | | 110,599,497.36 | | 659,347.88 | | 2,509,588.66 | 19,601,569.92 | 1,884,298.70 | 31,485,813.00 | | 54,458,879.20 | |

**DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018**

SECTION VIII. PERMANENT FUNDS - 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, 2017 | 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, 2018

SECTION VIII. PERMANENT FUNDS - FUND 000 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 | Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials and Supplies 500 | Capital Outlay 600 | Other 700 |
|--|----------------|--------|-----------------|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|
| Instruction | 5000 | | | | | | | | |
| Student Support 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 | 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, 2018 | 2710 | | | | | | | | |
| Restricted Fund Balance, June 30, 2018 | 2720 | | | | | | | | |
| Committed Fund Balance, June 30, 2018 | 2730 | | | | | | | | |
| Assigned Fund Balance, June 30, 2018 | 2740 | | | | | | | | |
| Unassigned Fund Balance, June 30, 2018 | 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, 2018

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 ARRA Consortium | 921 Other Enterprise Programs | 922 Other Enterprise Programs |
|--|----------------|--------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------|----------------------------------|----------------------------------|
| <i>OPERATING REVENUES:</i> | | | | | | | | | |
| Charges for Services | 3481 | 2,931,856.00 | | | | | | 2,931,856.00 | |
| Charges for Sales | 3482 | | | | | | | | |
| Premium Revenue | 3484 | | | | | | | | |
| Other Operating Revenues | 3489 | | | | | | | | |
| Total Operating Revenues | | 2,931,856.00 | | | | | | 2,931,856.00 | |
| <i>NONOPERATING REVENUES:</i> | | | | | | | | | |
| Investment Income | 3430 | 3,797.00 | | | | | | 3,797.00 | |
| Gifts, Grants and Bequests | 3440 | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| Gain on Disposition of Assets | 3780 | | | | | | | | |
| Total Nonoperating Revenues | | 3,797.00 | | | | | | 3,797.00 | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| From Special Revenue Funds | 3640 | | | | | | | | |
| Interfund (Enterprise Funds Only) | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Internal Service Funds | 3670 | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | |
| Net Position, July 1, 2017 | 2880 | 1,159,086.00 | | | | | | 1,159,086.00 | |
| TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION | | 4,094,739.00 | | | | | | 4,094,739.00 | |
| ESTIMATED EXPENSES | | | | | | | | | |
| | Object | | | | | | | | |
| <i>OPERATING EXPENSES: (Function 9900)</i> | | | | | | | | | |
| Salaries | 100 | 1,905,055.76 | | | | | | 1,905,055.76 | |
| Employee Benefits | 200 | 576,681.08 | | | | | | 576,681.08 | |
| Purchased Services | 300 | 105,650.00 | | | | | | 105,650.00 | |
| Energy Services | 400 | 10,450.00 | | | | | | 10,450.00 | |
| Materials and Supplies | 500 | 152,900.00 | | | | | | 152,900.00 | |
| Capital Outlay | 600 | 55,250.00 | | | | | | 55,250.00 | |
| Other (including Depreciation) | 700 | 15,750.00 | | | | | | 15,750.00 | |
| Total Operating Expenses | | 2,821,736.84 | | | | | | 2,821,736.84 | |
| <i>NONOPERATING EXPENSES: (Function 9900)</i> | | | | | | | | | |
| Interest | 720 | | | | | | | | |
| Loss on Disposition of Assets | 810 | | | | | | | | |
| Total Nonoperating Expenses | | | | | | | | | |
| <i>Transfers Out: (Function 9700)</i> | | | | | | | | | |
| To General Fund | 910 | 600,000.00 | | | | | | 600,000.00 | |
| 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 | 600,000.00 | | | | | | 600,000.00 | |
| Net Position, June 30, 2018 | 2780 | 673,002.16 | | | | | | 673,002.16 | |
| TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION | | 4,094,739.00 | | | | | | 4,094,739.00 | |

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

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 |
|--|----------------|---------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|-------------------------------|
| <i>OPERATING REVENUES:</i> | | | | | | | | | |
| Charges for Services | 3481 | | | | | | | | |
| Charges for Sales | 3482 | | | | | | | | |
| Premium Revenue | 3484 | 45,550,000.00 | 2,550,000.00 | | | | 318,000.00 | 42,682,000.00 | |
| Other Operating Revenues | 3489 | 750,000.00 | | | | | | 750,000.00 | |
| Total Operating Revenues | | 46,300,000.00 | 2,550,000.00 | | | | 318,000.00 | 43,432,000.00 | |
| <i>NONOPERATING REVENUES:</i> | | | | | | | | | |
| Investment Income | 3430 | 90.00 | 90.00 | | | | | | |
| Gifts, Grants and Bequests | 3440 | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| Gain on Disposition of Assets | 3780 | | | | | | | | |
| Total Nonoperating Revenues | | 90.00 | 90.00 | | | | | | |
| <i>Transfers In:</i> | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| From Special Revenue Funds | 3640 | | | | | | | | |
| Interfund (Internal Service Funds Only) | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | |
| Net Position, July 1, 2017 | 2880 | 174,202.00 | 96.00 | | | | 174,106.00 | | |
| TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION | | 46,474,292.00 | 2,550,186.00 | | | | 492,106.00 | 43,432,000.00 | |
| ESTIMATED EXPENSES | | | | | | | | | |
| <i>OPERATING EXPENSES: (Function 9900)</i> | | | | | | | | | |
| Salaries | 100 | 125,416.72 | | | | | | 125,416.72 | |
| Employee Benefits | 200 | 34,632.73 | | | | | | 34,632.73 | |
| Purchased Services | 300 | 79,100.00 | | | | | | 79,100.00 | |
| Energy Services | 400 | 10,100.00 | | | | | | 10,100.00 | |
| Materials and Supplies | 500 | 564,800.00 | | | | | | 564,800.00 | |
| Capital Outlay | 600 | 120,900.00 | | | | | | 120,900.00 | |
| Other (including Depreciation) | 700 | 45,185,237.00 | 2,487,500.00 | | | | 292,200.00 | 42,405,537.00 | |
| Total Operating Expenses | | 46,120,186.45 | 2,487,500.00 | | | | 292,200.00 | 43,340,486.45 | |
| <i>NONOPERATING EXPENSES: (Function 9900)</i> | | | | | | | | | |
| Interest | 720 | | | | | | | | |
| Loss on Disposition of Assets | 810 | | | | | | | | |
| Total Nonoperating Expenses | | | | | | | | | |
| <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 | | | | | | | | |
| Interfund Transfers (Internal Service Funds Only) | 950 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| Net Position, June 30, 2018 | 2780 | 354,105.55 | 62,686.00 | | | | 199,906.00 | 91,513.55 | |
| TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION | | 46,474,292.00 | 2,550,186.00 | | | | 492,106.00 | 43,432,000.00 | |