

**DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2015-16**

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser		18,270,147,621.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
	Total	
1. Required Local Effort	4.9490	4.9490
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	7.1970	7.1970

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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SECTION II. GENERAL FUND - FUND 100

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	700,000.00
National Forest Funds	3255	85,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	750,000.00
Total Federal Through State and Local	3200	1,535,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	139,525,067.00
Workforce Development	3315	4,368,423.00
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	
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	45,410,730.00
Florida School Recognition Funds	3361	873,897.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program (VPK)	3371	1,475,000.00
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	192,625,397.00
<i>LOCAL:</i>		
District School Taxes	3411	99,921,630.00
Tax Redemptions	3421	250,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Investment Income	3430	5,000.00
Gifts, Grants and Bequests	3440	1,421,320.00
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	3,500,000.00
Total Local	3400	105,097,950.00
TOTAL ESTIMATED REVENUES		299,588,347.00
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	7,000,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	450,000.00
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	7,450,000.00
TOTAL OTHER FINANCING SOURCES		7,450,000.00
Fund Balance, July 1, 2015	2800	15,122,833.31
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		322,161,180.31

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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For Fiscal Year Ending June 30, 2016

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	192,289,449.84	110,799,398.61	29,293,832.11	41,508,177.87	600.00	5,742,291.97	1,778,609.63	3,166,539.65
Student Support Services	6100	13,966,062.94	10,289,808.19	3,178,817.33	405,445.47		74,033.95	11,958.00	6,000.00
Instructional Media Services	6200	3,518,775.01	2,410,063.03	677,596.07	65,505.44		37,895.36	321,115.11	6,600.00
Instruction and Curriculum Development Services	6300	5,825,713.41	3,727,789.17	1,031,913.42	969,405.38	1,250.00	64,564.44	26,925.00	3,866.00
Instructional Staff Training Services	6400	6,647,529.91	3,047,030.67	792,115.60	1,412,903.44		198,404.32	390,112.93	806,962.95
Instruction-Related Technology	6500	1,295,047.27	1,029,530.60	265,516.67					
Board	7100	935,569.96	289,900.69	145,232.27	474,185.00		4,500.00		21,752.00
General Administration	7200	871,876.62	618,191.80	184,689.67	37,308.26	500.00	8,636.89	200.00	22,350.00
School Administration	7300	18,685,146.43	13,540,252.98	4,994,764.83	87,022.45		16,184.01	9,222.16	37,700.00
Facilities Acquisition and Construction	7400	658,340.03	483,759.55	163,260.48	9,870.00		1,100.00	100.00	250.00
Fiscal Services	7500	1,966,204.59	1,332,859.07	385,894.73	217,346.82		16,495.70	2,858.27	10,750.00
Food Service	7600								
Central Services	7700	7,069,797.37	4,267,055.55	1,165,358.00	995,240.86	42,775.00	261,153.87	87,834.21	250,379.88
Student Transportation Services	7800	16,924,869.12	7,823,573.14	3,423,893.40	1,367,681.30	2,375,000.00	1,196,849.67	18,421.61	719,450.00
Operation of Plant	7900	25,466,990.69	7,733,989.09	3,347,024.83	6,239,239.20	7,453,146.00	688,277.63	5,313.94	
Maintenance of Plant	8100	8,542,762.21	4,869,900.66	1,750,456.68	1,143,228.52	193,980.00	393,658.53	191,137.82	400.00
Administrative Technology Services	8200	4,412,653.89	1,267,516.83	406,444.86	1,347,803.56		79,312.53	1,269,096.11	42,480.00
Community Services	9100	73,891.83	49,411.16	13,980.67	8,500.00		2,000.00		
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		309,150,681.12	173,580,030.79	51,220,791.62	56,288,863.57	10,067,251.00	8,785,358.87	4,112,904.79	5,095,480.48
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, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750	12,233,532.80							
TOTAL ENDING FUND BALANCE	2700	12,233,532.80							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		322,161,180.31							

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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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	15,408,125.56
USDA-Donated Commodities	3265	322,182.88
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	15,730,308.44
<i>STATE:</i>		
School Breakfast Supplement	3337	105,582.00
School Lunch Supplement	3338	143,497.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	249,079.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	5,425,704.94
Other Miscellaneous Local Sources	3495	8,500.00
Total Local	3400	5,434,204.94
TOTAL ESTIMATED REVENUES		21,413,592.38
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, 2015	2800	12,167,482.69
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		33,581,075.07

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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**SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
 FUND 410 (CONTINUED)**

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	6,169,189.63
Employee Benefits	200	2,721,820.27
Purchased Services	300	727,990.80
Energy Services	400	289,630.00
Materials and Supplies	500	10,580,403.42
Capital Outlay	600	601,149.76
Other	700	599,941.01
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	21,690,124.89
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, 2016	2710	
Restricted Fund Balance, June 30, 2016	2720	11,890,950.18
Committed Fund Balance, June 30, 2016	2730	
Assigned Fund Balance, June 30, 2016	2740	
Unassigned Fund Balance, June 30, 2016	2750	
TOTAL ENDING FUND BALANCE	2700	11,890,950.18
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		33,581,075.07

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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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	16,323.11
Total Federal Direct	3100	16,323.11
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	415,161.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	
Teacher and Principal Training and Recruitment - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	8,478,985.00
Elementary and Secondary Education Act, Title I	3240	11,730,014.60
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	119,557.81
Total Federal Through State And Local	3200	20,743,718.41
<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		20,760,041.52
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, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		20,760,041.52

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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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	8,703,292.13	4,995,962.34	1,774,779.87	1,340,961.83		300,952.90	259,666.19	30,969.00
Student Support Services	6100	3,176,120.55	2,136,805.96	837,907.90	112,435.69		84,871.00	4,100.00	
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	3,991,469.01	3,074,083.26	772,870.41	97,028.79	1,213.81	32,114.74	11,450.00	2,708.00
Instructional Staff Training Services	6400	3,785,212.40	2,784,147.00	772,408.00	100,902.54		36,403.21		91,351.65
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	1,022,629.93							1,022,629.93
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	16,636.50	5,500.00	487.50	10,249.00				400.00
Student Transportation Services	7800	58,631.00			3,450.00				55,181.00
Operation of Plant	7900	4,050.00			4,050.00				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	2,000.00					2,000.00		
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		20,760,041.52	12,996,498.56	4,158,453.68	1,669,077.85	1,213.81	456,341.85	275,216.19	1,203,239.58
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, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		20,760,041.52							

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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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	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<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	
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, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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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 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								
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, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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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>		
State Through Local	3380	
Other Miscellaneous State Revenues	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, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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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 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								
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, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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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	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<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	
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, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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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 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								
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, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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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, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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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 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, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	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 VII. 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
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 Withheld for SBE/COBI Bonds	3322	1,316,880.00	1,316,880.00						
SBE/COBI Bond Interest	3326								
Racing Commission Funds	3341								
Total State Sources	3300	1,316,880.00	1,316,880.00						
LOCAL SOURCES:									
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		1,316,880.00	1,316,880.00						
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Transfers In:									
From General Fund	3610	776,966.39						776,966.39	
From Capital Projects Funds	3630	30,214,153.02						30,214,153.02	
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	30,991,119.41						30,991,119.41	
TOTAL OTHER FINANCING SOURCES		30,991,119.41						30,991,119.41	
Fund Balance, July 1, 2015	2800	2,199,317.02	193,677.48					2,005,639.54	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		34,507,316.43	1,510,557.48					32,996,758.95	

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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SECTION VII. 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	22,329,739.28	925,000.00					21,404,739.28	
Interest	720	10,883,249.76	381,880.00					10,501,369.76	
Dues and Fees	730	78,000.00	10,000.00					68,000.00	
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	33,290,989.04	1,316,880.00					31,974,109.04	
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, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720	1,216,327.39	193,677.48					1,022,649.91	
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCES	2700	1,216,327.39	193,677.48					1,022,649.91	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		34,507,316.43	1,510,557.48					32,996,758.95	

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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SECTION VIII. 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											
Interest on Undistributed CO&DS	3325											
Racing Commission Funds	3341	265,144.00						265,144.00				
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	715,522.00				715,522.00						
Classrooms First Program	3392											
District Effort Recognition Program	3394											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Special Facility Construction Account	3398											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	980,666.00				715,522.00		265,144.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	26,309,013.00							26,309,013.00			
County Local Sales Tax	3418	12,486,802.00									12,486,802.00	
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496	7,711,500.00									7,711,500.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	46,507,315.00							26,309,013.00		20,198,302.00	
TOTAL ESTIMATED REVENUES		47,487,981.00				715,522.00		265,144.00	26,309,013.00		20,198,302.00	
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 Balance, July 1, 2015	2800	50,455,932.24	1,341,073.99					891,951.71	3,901,848.12		44,321,058.42	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		97,943,913.24	1,341,073.99			715,522.00		1,157,095.71	30,210,861.12		64,519,360.42	

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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SECTION VIII. 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	5,082,022.37									5,082,022.37	
Furniture, Fixtures and Equipment	640	118,365.78									118,365.78	
Motor Vehicles (Including Buses)	650	927,564.00							927,564.00			
Land	660	3,267,592.25									3,267,592.25	
Improvements Other Than Buildings	670	1,839,823.52	1,000,000.00			45,744.33			247,020.99		547,058.20	
Remodeling and Renovations	680	4,135,127.15				669,777.67			3,365,289.29		100,060.19	
Computer Software	690	339,427.00							339,427.00			
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		15,709,922.07	1,000,000.00			715,522.00			4,879,301.28		9,115,098.79	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	7,000,000.00							7,000,000.00			
To Debt Service Funds	920	30,214,153.02							17,464,153.02		12,750,000.00	
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	37,214,153.02							24,464,153.02		12,750,000.00	
TOTAL OTHER FINANCING USES		37,214,153.02							24,464,153.02		12,750,000.00	
Nonspendable Fund Balance, June 30, 2016	2710											
Restricted Fund Balance, June 30, 2016	2720	45,019,838.15	341,073.99					1,157,095.71	867,406.82		42,654,261.63	
Committed Fund Balance, June 30, 2016	2730											
Assigned Fund Balance, June 30, 2016	2740											
Unassigned Fund Balance, June 30, 2016	2750											
TOTAL ENDING FUND BALANCES	2700	45,019,838.15	341,073.99					1,157,095.71	867,406.82		42,654,261.63	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		97,943,913.24	1,341,073.99			715,522.00		1,157,095.71	30,210,861.12		64,519,360.42	

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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, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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SECTION IX. PERMANENT FUND - 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, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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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	2,871,000.00						2,871,000.00	
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		2,871,000.00						2,871,000.00	
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00						5,000.00	
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00						5,000.00	
Transfers In:									
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, 2015	2880	1,129,239.30						1,129,239.30	
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		4,005,239.30						4,005,239.30	
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100	1,807,785.20						1,807,785.20	
Employee Benefits	200	502,308.19						502,308.19	
Purchased Services	300	104,950.00						104,950.00	
Energy Services	400	10,800.00						10,800.00	
Materials and Supplies	500	136,800.00						136,800.00	
Capital Outlay	600	137,700.00						137,700.00	
Other (including Depreciation)	700	7,500.00						7,500.00	
Total Operating Expenses		2,707,843.39						2,707,843.39	
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910	450,000.00						450,000.00	
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	450,000.00						450,000.00	
Net Position, June 30, 2016	2780	847,395.91						847,395.91	
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		4,005,239.30						4,005,239.30	

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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	2,643,169.17	2,014,000.00						629,169.17
Charges for Sales	3482								
Premium Revenue	3484	37,237,000.00					237,000.00	37,000,000.00	
Other Operating Revenues	3489								
Total Operating Revenues		39,880,169.17	2,014,000.00				237,000.00	37,000,000.00	629,169.17
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital 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, 2015	2880	1,258,554.75	1,140,259.20				118,295.55		
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		41,138,723.92	3,154,259.20				355,295.55	37,000,000.00	629,169.17
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100	253,982.59						117,130.36	136,852.23
Employee Benefits	200	81,396.53						30,873.59	50,522.94
Purchased Services	300	313,208.50						53,766.50	259,442.00
Energy Services	400	11,800.00						7,300.00	4,500.00
Materials and Supplies	500	601,841.34						440,189.34	161,652.00
Capital Outlay	600	16,200.00							16,200.00
Other (including Depreciation)	700	37,389,529.46	1,822,062.46				216,000.00	35,351,467.00	
Total Operating Expenses		38,667,958.42	1,822,062.46				216,000.00	36,000,726.79	629,169.17
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, 2016	2780	2,470,765.50	1,332,196.74				139,295.55	999,273.21	
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		41,138,723.92	3,154,259.20				355,295.55	37,000,000.00	629,169.17