

**DISTRICT SCHOOL BOARD OF LAKE COUNTY
 DISTRICT SUMMARY BUDGET
 Fiscal Year 2019-20**

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		25,154,309,525.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
	Total	
1. Required Local Effort	3.8760	3.8760
2. Prior-Period Funding Adjustment Millage	0.0090	0.0090
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		0.7500
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	6.1330	0.7500
		6.8830

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

SECTION II. GENERAL FUND - FUND 100

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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	286,115.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	286,115.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	780,462.00
National Forest Funds	3255	68,779.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	915,045.00
Total Federal Through State and Local	3200	1,764,286.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	166,548,046.00
Workforce Development	3315	4,707,846.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
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	367,383.00
District Discretionary Lottery Funds	3344	148,471.00
Class Size Reduction Operating Funds	3355	47,680,624.00
Florida School Recognition Funds	3361	1,383,423.00
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	
Total State	3300	222,335,793.00
<i>LOCAL:</i>		
District School Taxes	3411	129,989,422.00
Tax Redemptions	3421	75,662.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Investment Income	3430	423,592.00
Gifts, Grants and Bequests	3440	79,189.00
Interest Income - Leases	3445	
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	3,076,911.00
Total Local	3400	133,644,776.00
TOTAL ESTIMATED REVENUES		358,030,970.00
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	12,503,811.87
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	12,503,811.87
TOTAL OTHER FINANCING SOURCES		12,503,811.87
Fund Balance, July 1, 2019	2800	16,908,908.21
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		387,443,690.08

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

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	5100	244,773,693.94	119,984,907.87	41,710,290.28	59,193,956.93	469.75	14,417,862.17	592,320.02	8,872,886.92
Student Support Services	6100	21,286,536.77	14,457,848.54	5,439,001.40	763,365.17		576,562.18	40,642.52	9,016.96
Instructional Media Services	6300	3,086,096.32	2,000,406.02	693,982.18	61,201.32		6,674.69	321,832.11	
Instruction and Curriculum Development Services	6300	6,674,525.78	3,686,997.84	1,348,872.04	1,590,996.99	18.17	321,231.12	13,585.46	2,132.16
Instructional Staff Training Services	6400	2,668,032.02	1,784,112.86	642,900.50	84,618.00		42,617.46	9,211.13	104,572.07
Instruction-Related Technology	6500	1,385,639.64	1,034,608.83	351,030.81					
Board	7100	1,057,124.38	296,974.62	166,858.93	331,295.43		1,203.67	500.00	261,791.73
General Administration	7200	873,459.16	611,380.48	227,414.55	11,343.33		4,236.88		18,583.92
School Administration	7300	18,694,225.84	13,493,141.98	5,060,450.93	75,259.76		428.42	624.50	61,320.25
Facilities Acquisition and Construction	7400	1,010,847.09	275,900.72	114,504.28	161,822.28		843.64	457,538.67	237.50
Fiscal Services	7500	1,861,968.01	1,219,297.07	453,719.88	141,143.63		6,850.27	1,532.83	37,404.33
Food Service	7600								
Central Services	7700	5,549,319.97	3,350,120.10	1,148,175.28	823,270.71	22,911.33	60,679.76	37,772.78	106,590.01
Student Transportation Services	7800	18,329,754.67	8,868,398.07	4,659,911.48	1,296,568.18	2,222,000.00	909,143.74	25,755.22	348,177.98
Operation of Plant	7900	30,958,544.84	7,912,059.58	4,273,074.27	9,953,530.22	7,673,538.76	778,083.52	303,399.71	64,838.78
Maintenance of Plant	8100	8,950,226.69	4,586,663.38	2,058,998.93	1,622,085.89	213,518.59	312,501.21	148,259.86	8,198.83
Administrative Technology Services	8200	4,456,999.87	936,389.32	401,914.70	1,953,680.32		52,664.22	1,101,751.31	10,600.00
Community Services	9100	166,793.98	93,896.01	44,271.20	27,508.03		418.74		700.00
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		371,783,688.97	184,594,903.29	68,799,371.64	78,091,446.19	10,132,476.60	17,202,893.69	3,054,746.12	9,207,851.44
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, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
TOTAL ENDING FUND BALANCE	2700		11,879,501.11						
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		387,443,690.08							

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	21,189,393.00
USDA-Donated Commodities	3265	787,508.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	21,976,901.00
<i>STATE:</i>		
School Breakfast Supplement	3337	80,664.00
School Lunch Supplement	3338	128,612.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	209,276.00
<i>LOCAL:</i>		
Investment Income	3430	116,725.00
Gifts, Grants and Bequests	3440	
Food Service	3450	1,583,245.56
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,699,970.56
TOTAL ESTIMATED REVENUES		23,886,147.56
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, 2019	2800	13,353,915.06
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		37,240,062.62

DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

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

	Account Number	
APPROPRIATIONS		
<i>Food Services: (Function 7600)</i>		
Salaries	100	7,208,335.26
Employee Benefits	200	3,788,941.84
Purchased Services	300	809,345.00
Energy Services	400	272,390.00
Materials and Supplies	500	11,786,437.56
Capital Outlay	600	1,736,805.80
Other	700	542,940.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		26,145,195.46
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, 2020	2710	
Restricted Fund Balance, June 30, 2020	2720	11,094,867.16
Committed Fund Balance, June 30, 2020	2730	
Assigned Fund Balance, June 30, 2020	2740	
Unassigned Fund Balance, June 30, 2020	2750	
TOTAL ENDING FUND BALANCE	2700	11,094,867.16
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		37,240,062.62

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

	Account Number	
ESTIMATED REVENUES		
<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	686,378.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	487,292.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,075,261.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	9,931,541.99
Elementary and Secondary Education Act, Title I	3240	12,581,848.00
Language Instruction - Title III	3241	275,499.00
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	908,394.16
Total Federal Through State And Local	3200	26,946,214.15
<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		26,946,214.15
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, 2019	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		26,946,214.15

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	Page 7									
			Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700			
Instruction	5000	9,928,187.94	4,141,386.23	2,181,738.83	1,838,459.17		862,225.53		678,939.18	228,439.00		
Student Support Services	6100	3,660,056.26	2,146,689.42	1,085,560.75	316,869.09	112,315.00		2,222.80				
Instructional Media Services	6300											
Instruction and Curriculum Development Services	6300	7,326,104.43	4,954,204.51	1,750,771.77	495,733.00	84,195.15		36,300.00	5,100.00			
Instructional Staff Training Services	6400		2,778,724.00	948,567.52	785,786.91	130,123.00			177,395.00			
Instruction-Related Technology	6500											
Board	7100											
General Administration	7200	981,559.00							981,559.00			
School Administration	7300											
Facilities Acquisition and Construction	7400											
Fiscal Services	7500											
Food Services	7600											
Central Services	7700	142,272.29	15,250.00	1,331.00	108,782.09	11,209.20			5,200.00			
Student Transportation Services	7800	88,297.80	500.00		15,450.00				72,847.80			
Operation of Plant	7900	1,200.00			1,200.00							
Maintenance of Plant	8100											
Administrative Technology Services	8200											
Community Services	9100	740.00			700.00				40.00			
Other Capital Outlay	9300											
TOTAL APPROPRIATIONS		26,946,214.15	14,037,154.16	5,961,669.87	3,557,980.26	1,300.00	1,200,067.88	717,461.18	1,470,580.80			
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910											
To Debt Service Funds	920											
To Capital Projects Funds	930											
Inverfund	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, 2020												
Restricted Fund Balance, June 30, 2020												
Committed Fund Balance, June 30, 2020		2720										
Assigned Fund Balance, June 30, 2020		2730										
Unassigned Fund Balance, June 30, 2020		2740										
		2750										
TOTAL ENDING FUND BALANCE		2700										
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		26,946,214.15										

**DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
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SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

	Account Number	
ESTIMATED REVENUES		
<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, 2019	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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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	6300								
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	8300								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2020	2210								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	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 VI. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COB1 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:									
COEDS Withheld for SBE/COB1 Bonds	3322	873,642.50	873,642.50						
SBE/COB1 Bond Interest	3326	7,000.00	7,000.00						
State Tax Distribution (s. 212.20(6)(6 a., F.S.))	3341								
Total State Sources	3300	880,642.50	880,642.50						
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430	8,400.00						8,400.00	
Gifts, Grants and Bequests	3440								
Total Local Sources	3400	8,400.00						8,400.00	
TOTAL ESTIMATED REVENUES		889,042.50	880,642.50					8,400.00	
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-Term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3650	18,897,451.41						18,897,451.41	
From Special Revenue Funds	3660								
Interfund (Debt Service Only)	3660								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	18,897,451.41						18,897,451.41	
TOTAL OTHER FINANCING SOURCES		18,897,451.41						18,897,451.41	
Fund Balance, July 1, 2019	2800	116,682.75	107,976.70					8,706.05	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		19,903,176.66	988,619.20					18,914,557.46	

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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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	12,138,648.77	668,000.00					1,470,648.77	
Interest	720	7,609,595.14	211,842.50					7,397,752.64	
Dues and Fees	730	38,250.00	800.00					37,450.00	
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	19,786,493.91	880,642.50					18,905,851.41	
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720	11,6682.75	107,976.70					8,706.05	
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
TOTAL ENDING FUND BALANCES	2700	11,6682.75	107,976.70					8,706.05	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		19,903,176.66	988,619.20					18,914,557.46	

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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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., Leases	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	3300											
STATE SOURCES:												
CLASS DISTRICT	3321	914,208.00						914,208.00				
CLASS DISTRICT	3325											
State Tax Distribution (S. 312.20(6)(b) a, F.S.)	3331											
State Through Local	3330											
Public Education Capital Outlay (PECO)	3392											
Classrooms First Program	3395											
SMART Schools Small County Assistance Program	3396											
Class Size Reduction Capital Outlay	3397	1,034,241.00				1,034,241.00						
Charter School Capital Outlay Funding	3399											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	1,948,449.00				1,034,241.00		914,208.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	36,222,205.00							36,222,205.00			
County Local Sales Tax	3418						16,250,000.00					
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440	640,104.00									640,104.00	
Miscellaneous Local Sources	3496	15,000,000.00									15,000,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	68,112,309.00				1,034,241.00	16,250,000.00	914,208.00	36,222,205.00		15,640,104.00	
TOTAL ESTIMATED REVENUES		70,060,758.00										
OTHER FINANCING SOURCES												
Assuance of Bonds	3710											
Leases	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
From General Fund	3610											
From Debt Service Funds	3620											
From Special Reserve Funds	3640											
Interfund Capital Projects Only	3650											
From Permanent Funds	3670											
From Internal Service Funds	3690											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2019	2800	103,739,546.30				624,200.64	24,932,757.34	2,822,640.57	9,627,856.97		64,957,480.76	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		173,800,304.30		774,660.02		1,658,441.64	41,182,757.34	3,726,848.57	45,850,061.97		80,597,534.76	

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

Appropriations: (Functions 7400/9200)	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section's 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 Stimulus Capital Projects
Library Books (New Librars)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	46,664,687.56						475,000.00	966,511.53		43,951,125.08	
Furniture, Fixtures and Equipment	640	4,273,583.52					4,041,139.62		694,025.85			
Motor Vehicles (Including Buses)	650	2,400,000.00							417,499.80		2,000,000.00	
Improvements, Other Than Buildings	670	1,184,351.93		4,001.15		3,524.46			1,142,308.32		34,530.00	
Renovating and Restorations	680	20,523,684.69				1,654,917.18	6,200,000.00		12,681,377.51			
Computer Software	690											
Capital School Local Capital Improvement	793											
Redemption of Financing	710											
Interest	720											
Debt and Fees	730											
TOTAL APPROPRIATIONS		79,285,047.43		4,001.15		1,658,441.64	11,513,609.57	475,000.00	19,646,510.99		45,985,484.08	
OTHER FINANCING USBS:												
<i>Transfers Out (Function 9700)</i>												
To General Fund	910	12,501,811.87							12,050,000.00		453,811.87	
To Debt Service Funds	920	18,997,451.41							9,829,141.41		9,068,310.00	
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		31,401,263.28							21,879,141.41		9,522,121.87	
TOTAL OTHER FINANCING USBS		31,401,263.28							21,879,141.41		9,522,121.87	
Nonvotable Fund Balance, June 30, 2020	2710											
Restricted Fund Balance, June 30, 2020	2720	63,115,993.59		770,688.87							25,089,298.81	
Committed Fund Balance, June 30, 2020	2730											
Assigned Fund Balance, June 30, 2020	2740											
Unassigned Fund Balance, June 30, 2020	2750	63,115,993.59		770,688.87			29,660,147.77	3,261,548.57	4,324,409.57			
TOTAL ENDING FUND BALANCES				770,688.87								
TOTAL APPROPRIATIONS, OTHER FINANCING USBS				770,688.87								
AND FUND BALANCES		173,800,304.30		770,688.87		1,658,441.64	41,182,257.34	3,226,548.57	45,860,061.97		80,597,534.76	

**DISTRICT SCHOOL BOARD OF LAKE COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VIII. PERMANENT FUNDS - FUND 000

	Account Number	
ESTIMATED REVENUES		
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, 2019	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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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	6300								
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	8300								
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, 2020	2210								
Restricted Fund Balance, June 30, 2020	2120								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	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 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
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482	2,960,805.00						2,960,805.00	
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		2,960,805.00						2,960,805.00	
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 Fund	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3660								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600	1,074,972.18						1,074,972.18	
Net Position, July 1, 2019	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		4,035,777.18						4,035,777.18	
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100	1,811,947.01						1,811,947.01	
Employee Benefits	200	635,200.13						635,200.13	
Purchased Services	300	100,940.00						100,940.00	
Energy Services	400	8,750.00						8,750.00	
Materials and Supplies	500	334,522.96						334,522.96	
Capital Outlay	600	60,039.53						60,039.53	
Other (including Depreciation)	700	150,400.00						150,400.00	
Total Operating Expenses		3,101,799.63						3,101,799.63	
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 (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700	933,977.55						933,977.55	
Net Position, June 30, 2020	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		4,035,777.18						4,035,777.18	

DISTRICT SCHOOL BOARD OF LAKE COUNTY
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SECTION X - INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	50,632,321.71	2,813,000.00				400,000.00	47,419,321.71	
Other Operating Revenues	3489	1,125,000.00					400,000.00	1,125,000.00	
Total Operating Revenues		51,757,321.71	2,813,000.00				400,000.00	48,544,321.71	
NONOPERATING REVENUES:									
Investment Income	3430	50.00	25.00					25.00	
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495	20.00						20.00	
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		70.00	25.00					45.00	
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)	3660								
From Retirement Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3880	1,971,673.91	1,736,564.94				228,069.60	7,039.37	
Net Position, July 1, 2019									
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		53,729,065.62	4,549,589.94				628,069.60	48,551,406.08	
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100	124,902.96						124,902.96	
Employee Benefits	200	40,014.27						40,014.27	
Purchased Services	300	86,423.85						86,423.85	
Energy Services	400	11,700.00						11,700.00	
Materials and Supplies	500	656,500.00						656,500.00	
Capital Outlay	600	4,300.00						4,300.00	
Other (including Depreciation)	700	50,202,104.00	2,229,539.00				345,000.00	47,627,565.00	
Total Operating Expenses		51,125,045.08	2,229,539.00				345,000.00	48,551,406.08	
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	2,603,120.54	2,330,050.94				283,069.60		
Net Position, June 30, 2020	2780	53,729,065.62	4,549,589.94				628,069.60	48,551,406.08	