DISTRICT SCHOOL BOARD OF LAKE COUNTY (FINAL)
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2007

Exhibit K-1
DOE Page 1
Fund 100

	Account Number	
REVENUES		
Federal Direct:		
Federal Impact, Current Operation	3121	
Reserve Officers Training Corps (ROTC)	3191	256,441.22
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	256,441.22
Federal Through State and Local:		
Medicaid	3202	298,648.32
National Forest Funds	3255	122,449.86
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	272,534.55
Total Federal Through State and Local	3200	693,632.73
State:		
Florida Education Finance Program	3310	102,474,079.00
Workforce Development	3315	4,941,930.00
Workforce Development Capitalization Incentive Grant	3316	
Adults with Disabilities	3318	35,555.00
CO&DS Withheld for Administrative Expense	3323	21,594.34
Categoricals:		
Florida Teacher Lead Program	3334	663,469.00
Instructional Materials	3336	4,128,792.00
District Discretionary Lottery Funds	3344	1,505,938.00
Pupil Transportation	3354	8,354,377.00
Class Size Reduction/Operating Funds	3355	30,152,751.00
School Recognition Funds	3361	1,910,350.00
Excellent Teaching Program	3363	1,371,383.80
Voluntary Prekindergarten Program	3371	1,288,403.50
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
Other State:		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	4,008.80
State License Tax	3343	368,112.83
Other Miscellaneous State Revenue	3399	5,923.85
Total State	3300	157,226,668.12
Local:		
District School Taxes	3411	103,654,197.79
Tax Redemptions	3421	276,554.75
Payment in Lieu of Taxes	3422	
Excess Fees	3423	46.50
Tuition	3424	
Rent	3425	
Interest on Investments	3431	1,692,913.78
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	2,084.95
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Pre-K Early Intervention Fees	3472	464,058.33
School Age Child Care Fees	3473	5,896.00
Other School, Course and Class Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services-School Activities	3492	560,320.18
Sale of Junk	3493	133,203.32
Receipt of Federal Indirect Cost Rate	3494	448,178.94
Other Miscellaneous Local Sources	3495	5,932,918.46
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	22,115.94
Collections for Lost, Damaged and Sold Textbooks	3498	12,078.36
Receipt of Food Service Indirect Costs	3499	230,800.72
Total Local	3400	113,435,368.02
Total Revenues	3000	271,612,110.09

DISTRICT SCHOOL BOARD OF LAKE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2007

Fund 100

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	98,884,476.40	28,572,249.45	38,560,244.18	3,209.97	4,585,181.94	622,938.30	1,497,701.03	172,726,001.27
Pupil Personnel Services	6100	9,077,853.61	2,718,400.00	225,057.32		127,610.90	37,202.60	4,842.50	12,190,966.93
Instructional Media Services	6200	2,399,998.98	658,977.03	69,201.80	689.89	108,157.71	347,362.17	28,939.50	3,613,327.08
Instruction and Curriculum Development Services	6300	1,953,710.43	540,352.73	250,300.26	1,794.33	41,806.46	23,883.50	2,637.00	2,814,484.71
Instructional Staff Training Services	6400	2,774,667.06	687,119.30	349,416.67		155,725.59	68,824.59	97,497.50	4,133,250.71
Instruction Related Technology	6500	1,364,308.31	381,663.81	256,766.43		46,450.58	213,127.15	5,537.28	2,267,853.56
School Board	7100	173,018.32	58,897.22	328,185.48		1,181.02	790.00	29,446.00	591,518.04
General Administration	7200	583,148.27	163,414.06	79,338.59	1,756.07	7,541.62	1,991.77	2,664.50	839,854.88
School Administration	7300	12,435,530.72	3,515,809.30	160,355.58		104,130.38	47,945.48	17,630.91	16,281,402.37
Facilities Acquisition and Construction	7410	10,624.32	1,562.42				6,000.00		18,186.74
Fiscal Services	7500	1,274,359.19	359,030.70	420,507.99	3,022.23	23,573.60	9,167.76	7,240.76	2,096,902.23
Food Services	7600	83,967.08	6,547.47						90,514.55
Central Services	7700	2,606,282.93	734,615.79	736,309.56	14,757.11	202,344.19	76,547.05	27,790.69	4,398,647.32
Pupil Transportation Services	7800	7,036,955.14	3,319,346.19	2,106,061.59	2,087,290.36	529,125.36	19,625.49	414,980.33	15,513,384.46
Operation of Plant	7900	5,214,619.45	2,341,992.44	6,371,190.60	7,125,140.28	578,275.34	197,986.26	6,017.09	21,835,221.46
Maintenance of Plant	8100	3,848,124.17	1,436,157.49	471,609.23	181,823.44	503,447.02	203,890.75	49,228.92	6,694,281.02
Administrative Technology Services	8200	259,745.37	72,692.52	62,848.66		18,065.25	29,513.08	1,054.83	443,919.71
Community Services	9100	127,429.87	30,419.67	6,321.02		35,991.01		500.00	200,661.57
Capital Outlay:									
Facilities Acquisition and Construction	7420						32,284.10		32,284.10
Other Capital Outlay	9300						6,127,155.11		6,127,155.11
Debt Service: (Function 9200)									
Redemption of Principal	710							2,407,829.30	2,407,829.30
Interest	720							173,863.55	173,863.55
Total Expenditures		150,108,819.62	45,599,247.59	50,453,714.96	9,419,483.68	7,068,607.97	8,066,235.16	4,775,401.69	275,491,510.67
Excess (Deficiency) of Revenues Over Expenditures									(3,879,400.58)

DISTRICT SCHOOL BOARD OF LAKE COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND Exhibit K-1

CHANGES IN FUND BALANCE - GENERAL FUND (Continued) DOE Page 3

For the Fiscal Year Ended June 30, 2007 **Fund 100**

	Account Number	
OTHER FINANCING SOURCES (USES)		
Loans	3720	5,058,093.66
Sales of Capital Assets	3730	
Loss Recoveries	3740	28,419.51
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	10,975,316.20
From Special Revenue Funds	3640	24,892.48
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	11,000,208.68
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	(6,971.88)
To Enterprise Funds	990	
Total Transfers Out	9700	(6,971.88)
Total Other Financing Sources (Uses)		16,079,749.97
Net Change In Fund Balance		12,200,349.39
Fund Balance, July 1, 2006	2800	14,051,867.00
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2007	2700	26,252,216.39

DISTRICT SCHOOL BOARD OF LAKE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUND - FOOD SERVICES
For the Fiscal Year Ended June 30, 2007

Exhibit K-2
DOE Page 4
Fund 410

	Account Number	
REVENUES		
Federal Through State and Local:		
School Lunch Reimbursement	3261	5,557,844.89
School Breakfast Reimbursement	3262	1,308,395.30
After School Snack Reimbursement	3263	169,429.00
Child Care Food Program	3264	
USDA Donated Foods	3265	249,379.13
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Nutrition Education and Training Program	3268	
Other Food Service Revenues	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	7,285,048.32
State:		
School Breakfast Supplement	3337	81,482.00
School Lunch Supplement	3338	102,605.50
Other Miscellaneous State Revenues	3399	4,405.00
Total State	3300	188,492.50
Local:		
Interest on Investments	3431	95,848.53
Gain on Sale Of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	4,317,194.59
Student Breakfasts	3452	64,539.86
Adult Breakfasts/Lunches	3453	163,972.55
Student and Adult a la Carte	3454	2,276,298.48
Student Snacks	3455	16,754.24
Other Food Sales	3456	282,198.67
Other Miscellaneous Local Sources	3495	13,952.03
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	7,230,758.95
Total Revenues	3000	14,704,299.77

DISTRICT SCHOOL BOARD OF LAKE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUND - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2007

Exhibit K-2
DOE Page 5
Fund 410

	Account Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	4,654,368.65
Employee Benefits	200	2,321,461.23
Purchased Services	300	248,918.11
Energy Services	400	196,310.85
Materials and Supplies	500	6,189,827.06
Capital Outlay	600	136,243.28
Other Expenses	700	274,065.66
Other Capital Outlay (Function 9300)	600	73,371.13
Total Expenditures		14,094,565.97
Excess (Deficiency) of Revenues Over Expenditures		609,733.80
OTHER FINANCING SOURCES (USES)		
Proceeds of Loans	3720	
Proceeds from Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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	0.00
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	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		609,733.80
Fund Balance, July 1, 2006	2800	3,107,240.48
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2007	2700	3,716,974.28

DISTRICT SCHOOL BOARD OF LAKE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2007

Exhibit K-3
DOE Page 6
Fund 420

	Account Number	
REVENUES		
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	859,862.78
Total Federal Direct	3100	859,862.78
Federal Through State and Local:		
Vocational Education Acts	3201	728,293.30
Medicaid	3202	
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	1,468,024.61
Drug Free Schools	3227	164,289.48
Individuals with Disabilities Education Act	3230	8,904,869.82
Elementary and Secondary Education Act, Title I	3240	6,786,448.10
Adult General Education	3251	247,217.44
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	78,841.16
Federal Through Local	3280	
Cuban and Haitian Refugee Program	3291	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	3,144,664.85
Total Federal Through State and Local	3200	21,522,648.76
State:		
Other Miscellaneous State Revenue	3399	445,296.19
Total State	3300	445,296.19
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	6,969.61
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	92,775.21
Refund of Prior Year's Expenditures	3497	
Total Local	3400	99,744.82
Total Revenues	3000	22,927,552.55

DISTRICT SCHOOL BOARD OF LAKE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS (Continued)
For the Fiscal Year Ended June 30, 2007

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	3,056,495.13	921,974.62	1,072,104.74		2,746,447.99	2,930,132.35	135,821.37	10,862,976.20
Pupil Personnel Services	6100	1,319,541.80	481,881.79	2,967.57		9,896.27			1,814,287.43
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	2,508,584.02	687,534.46	339,249.34		119,077.28	82,392.77	25,960.31	3,762,798.18
Instructional Staff Training Services	6400	1,654,531.68	402,562.12	532,209.95		347,936.34	30,509.21	74,880.76	3,042,630.06
Instruction Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							451,655.36	451,655.36
School Administration	7300	34,765.99	6,476.93	28,697.64		470.07			70,410.63
Facilities Acquisition and Construction	7410			31,028.20					31,028.20
Fiscal Services	7500	1,143.98	199.71						1,343.69
Food Services	7600								0.00
Central Services	7700			137,353.30			1,732.00		139,085.30
Pupil Transportation Services	7800	23,973.70	1,833.99	41.03	1,504.81	178.76	316,891.00	169,219.43	513,642.72
Operation of Plant	7900			25,041.96			60,347.00		85,388.96
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	275,372.62	101,562.80	19,608.61		5,264.19	2,156.90	99,834.69	503,799.81
Capital Outlay:									
Facilities Acquisition and Construction	7420						580,736.87		580,736.87
Other Capital Outlay	9300						1,067,769.14		1,067,769.14
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		8,874,408.92	2,604,026.42	2,188,302.34	1,504.81	3,229,270.90	5,072,667.24	957,371.92	22,927,552.55
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
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								0.00
Transfers Out: (Function 9700)									
To the General Fund	910								(24,892.48)
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								(24,892.48)
Total Other Financing Sources (Uses)									(24,892.48)
Net Change in Fund Balance									(24,892.48)
Fund Balance, July 1, 2006	2800								24,892.48
Adjustments to Fund Balance	2891								
Fund Balance, June 30, 2007	2700								

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2007

Exhibit K-4
DOE Page 8
Fund 490

	Account Number	
REVENUES		
Federal Through Local	3280	
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Revenues	3000	0.00
EXPENDITURES		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Loss Recoveries	3740	
Transfers In:		
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	0.00
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	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2006	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2007	2700	0.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2007

	Account Number	SBE/COBI Bonds (210)	Special Act Bonds (220)	Section 1011.14/1011.15 F.S. Loans (230)	Motor Vehicle Revenue Bonds (240)	District Bonds (250)	Other Debt Service (290)	Totals
REVENUES								
CO & DS Distributed	3321							0.00
CO & DS Withheld for SBE/COBI Bonds	3322	1,185,486.61						1,185,486.61
Cost of Issuing SBE/COBI Bonds	3324							0.00
Interest on Undistributed CO&DS	3325							0.00
SBE/COBI Bond Interest	3326	8,894.20						8,894.20
Racing Commission Funds	3341		148,833.32					148,833.32
Other Miscellaneous State Revenue	3399							0.00
Total State Sources	3300	1,194,380.81	148,833.32	0.00	0.00	0.00	0.00	1,343,214.13
District Interest and Sinking Taxes	3412							0.00
Local Sales Tax	3418							0.00
Tax Redemptions	3421							0.00
Payments in Lieu of Taxes	3422							0.00
Excess Fees	3423							0.00
Interest on Investments	3431		1,266.04				95,115.45	96,381.49
Gain on Sale of Investments	3432							0.00
Net Increase (Decrease) in Fair Value of Investments	3433							0.00
Gifts, Grants, and Bequests	3440							0.00
Miscellaneous Local Revenues	3495						324,910.58	324,910.58
Impact Fees	3496							0.00
Refunds of Prior Year Expenditures	3497							0.00
Total Local Sources	3400	0.00	1,266.04	0.00	0.00	0.00	420,026.03	421,292.07
Total Revenues	3000	1,194,380.81	150,099.36	0.00	0.00	0.00	420,026.03	1,764,506.20
EXPENDITURES (Function 9200)								
Redemption of Principal	710	685,000.00					10,800,000.00	11,485,000.00
Interest	720	500,958.49					14,428,806.32	14,929,764.81
Dues and Fees	730	32,437.99	9,525.00				737,127.66	779,090.65
Miscellaneous Expenses	790							0.00
Total Expenditures		1,218,396.48	9,525.00	0.00	0.00	0.00	25,965,933.98	27,193,855.46
Excess (Deficiency) of Revenues Over Expenditures		(24,015.67)	140,574.36	0.00	0.00	0.00	(25,545,907.95)	(25,429,349.26)
OTHER FINANCING SOURCES (USES)								
Sale of Bonds	3710							0.00
Premium on Sale of Bonds	3791							0.00
Proceeds of Refunding Bonds	3715							0.00
Premium on Refunding Bonds	3792							0.00
Proceeds of Loans	3720							0.00
Proceeds of Certificates of Participation	3750						34,855,000.00	34,855,000.00
Premium on Certificates of Participation	3793						2,005,296.00	2,005,296.00
Proceeds of Forward Supply Contract	3760						0.00	0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760						(36,432,912.47)	(36,432,912.47)
Discounts on Sale of Bonds (Function 9299)	891							0.00
Discounts on Refunding Bonds (Function 9299)	892							0.00
Discounts on Certificates of Participation (Function 9299)	893							0.00
Transfers In:								
From General Fund	3610							0.00
From Capital Projects Funds	3630						28,510,586.14	28,510,586.14
From Special Revenue Funds	3640							0.00
Interfund	3650							0.00
From Permanent Funds	3660							0.00
From Internal Service Funds	3670							0.00
From Enterprise Funds	3690							0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	28,510,586.14	28,510,586.14
Transfers Out: (Function 9700)								
To General Fund	910							0.00
To Capital Projects Funds	930							0.00
To Special Revenue Funds	940							0.00
Interfund	950							0.00
To Permanent Funds	960							0.00
To Internal Service Funds	970							0.00
To Enterprise Funds	990							0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	28,937,969.67	28,937,969.67
Net Change in Fund Balances		(24,015.67)	140,574.36	0.00	0.00	0.00	3,392,061.72	3,508,620.41
Fund Balances, July 1, 2006	2800	289,027.32	0.00				3,314,320.60	3,603,347.92
Adjustments to Fund Balances	2891							0.00
Fund Balances, June 30, 2007	2700	265,011.65	140,574.36	0.00	0.00	0.00	6,706,382.32	7,111,968.33

DISTRICT SCHOOL BOARD OF LAKE COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS

For the Fiscal Year Ended June 30, 2007

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Racetrack) (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)
REVENUES						
Miscellaneous Federal Direct	3199					
Miscellaneous Federal Through State	3299					
CO&DS Distributed	3321					
Interest on Undistributed CO&DS	3325					
SBE/COBI Bond Interest	3326					
Racing Commission Funds	3341					
Public Education Capital Outlay (PECO)	3391				7,950,422.00	
Classrooms First Program	3392					
School Infrastructure Thrift Program	3393					
Effort Index Grant	3394					
Smart Schools Small County Assistance Program	3395					
Class Size Reduction/Capital Funds	3396					
Charter School Capital Outlay Funding	3397				481,585.00	
Other Miscellaneous State Revenue	3399					
Total State Sources	3300	0.00	0.00	0.00	8,432,007.00	0.00
District Local Capital Improvement Tax	3413					
Local Sales Tax	3418					11,671,365.29
Tax Redemptions	3421					
Interest on Investments	3431	35,472.33			5,048.91	214,177.83
Gain on Sale of Investments	3432					
Net Increase (Decrease) in Fair Value of Investments	3433					
Gifts, Grants, and Bequests	3440					
Miscellaneous Local Sources	3495					33.54
Impact Fees	3496					
Total Local Sources	3400	35,472.33	0.00	0.00	5,048.91	11,885,576.66
Total Revenues	3000	35,472.33	0.00	0.00	8,437,055.91	11,885,576.66
EXPENDITURES (Function 7400)						
Library Books	610	0.00			0.00	
Audio-Visual Materials (Non-consumable)	620	0.00			0.00	
Buildings and Fixed Equipment	630	522,877.39			5,664,760.95	327,161.32
Furniture, Fixtures and Equipment	640	296,446.34			123,231.67	328,046.98
Motor Vehicles (Including Buses)	650	0.00			0.00	
Land	660	0.00			0.00	
Improvements Other than Buildings	670	0.00			47,639.40	333,049.14
Remodeling and Renovations	680	2,250.00			2,081,632.03	
Computer Software	690	0.00			0.00	
Debt Service (Function 9200)					0.00	
Redemption of Principal	710				0.00	
Interest	720					
Dues and Fees	730					
Miscellaneous Expenses	790					
Total Expenditures		821,573.73	0.00	0.00	7,917,264.05	988,257.44
Excess (Deficiency) of Revenues Over Expenditures		(786,101.40)	0.00	0.00	519,791.86	10,897,319.22

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2007

	Account Number	Capital Outlay and Debt Service Funds (360)	Capital Improvement Section 1011.71(2) F.S. (370)	Voted Capital Improvement (380)	Other Capital Projects (390)	Totals
REVENUES						
Miscellaneous Federal Direct	3199					0.00
Miscellaneous Federal Through State	3299					0.00
CO&DS Distributed	3321	232,541.76				232,541.76
Interest on Undistributed CO&DS	3325	35,467.46				35,467.46
SBE/COBI Bond Interest	3326					0.00
Racing Commission Funds	3341					0.00
Public Education Capital Outlay (PECO)	3391					7,950,422.00
Classrooms First Program	3392					0.00
School Infrastructure Thrift Program	3393					0.00
Effort Index Grant	3394					0.00
Smart Schools Small County Assistance Program	3395					0.00
Class Size Reduction/Capital Funds	3396					0.00
Charter School Capital Outlay Funding	3397					481,585.00
Other Miscellaneous State Revenue	3399				115,528.10	115,528.10
Total State Sources	3300	268,009.22	0.00	0.00	115,528.10	8,815,544.32
District Local Capital Improvement Tax	3413		36,704,437.27			36,704,437.27
Local Sales Tax	3418					11,671,365.29
Tax Redemptions	3421		90,012.63			90,012.63
Interest on Investments	3431	10,460.92	616,309.80		8,093,542.29	8,975,012.08
Gain on Sale of Investments	3432					0.00
Net Increase (Decrease) in Fair Value of Investments	3433					0.00
Gifts, Grants, and Bequests	3440					0.00
Other Miscellaneous Local Sources	3495		641.04			674.58
Impact Fees	3496				16,814,212.04	16,814,212.04
Total Local Sources	3400	10,460.92	37,411,400.74	0.00	24,907,754.33	74,255,713.89
Total Revenues	3000	278,470.14	37,411,400.74	0.00	25,023,282.43	83,071,258.21
EXPENDITURES (Function 7400)						
Library Books	610				77,716.47	77,716.47
Audio-Visual Materials (Non-consumable)	620				0.00	0.00
Buildings and Fixed Equipment	630		914,916.21		99,301,641.20	106,731,357.07
Furniture, Fixtures and Equipment	640		220,636.93		2,288,048.18	3,256,410.10
Motor Vehicles (Including Buses)	650		3,917,298.00		0.00	3,917,298.00
Land	660		0.00		183,628.00	183,628.00
Improvements Other than Buildings	670		83,097.26		323,584.45	787,370.25
Remodeling and Renovations	680		1,956,631.29		16,959.17	4,057,472.49
Computer Software	690		79,926.60		5,175.71	85,102.31
Debt Service (Function 9200)					0.00	
Redemption of Principal	710					0.00
Interest	720					0.00
Dues and Fees	730	777.41			994,179.05	994,956.46
Miscellaneous Expenses	790					0.00
Total Expenditures		777.41	7,172,506.29	0.00	103,190,932.23	120,091,311.15
Excess (Deficiency) of Revenues Over Expenditures		277,692.73	30,238,894.45	0.00	(78,167,649.80)	(37,020,052.94)

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2007

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (Racetrack) (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)
OTHER FINANCING SOURCES (USES)						
Sale of Bonds	3710					
Premium on Sale of Bonds	3791					
Proceeds of Refunding Bonds	3715					
Premium on Refunding Bonds	3792					
Loans	3720					
Sales of Capital Assets	3730					
Loss Recoveries	3740					
Proceeds of Certificates of Participation	3750					
Premium on Certificates of Participation	3793					
Proceeds of Forward Supply Contract	3760					
Proceeds from Special Facilities Construction Advance	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	760					
Discounts on Sale of Bonds (Function 9299)	891					
Discounts on Refunding Bonds (Function 9299)	892					
Discounts on Certificates of Participation (Function 9299)	893					
Transfers In:						
From General Fund	3610					
From Debt Service Funds	3620					
From Special Revenue Funds	3640					
Interfund	3650					
From Permanent Funds	3660					
From Internal Service Funds	3670					
From Enterprise Funds	3690					
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)						
To General Fund	910				(481,585.00)	
To Debt Service Funds	920					(9,674,155.88)
To Special Revenue Funds	940					
Interfund	950					
To Permanent Funds	960					
To Internal Service Funds	970					
To Enterprise Funds	990					
Total Transfers Out	9700	0.00	0.00	0.00	(481,585.00)	(9,674,155.88)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(481,585.00)	(9,674,155.88)
Net Change in Fund Balances		(786,101.40)	0.00	0.00	38,206.86	1,223,163.34
Fund Balances, July 1, 2006	2800	1,073,256.36			1,043,052.79	1,548,819.26
Adjustments to Fund Balances	2891					
Fund Balances, June 30, 2007	2700	287,154.96			1,081,259.65	2,771,982.60

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2007

	Account Number	Capital Outlay and Debt Service Funds (360)	Capital Improvement Section 1011.71(2) F.S. (370)	Voted Capital Improvement (380)	Other Capital Projects (390)	Totals
OTHER FINANCING SOURCES (USES)						
Sale of Bonds	3710					0.00
Premium on Sale of Bonds	3791					0.00
Proceeds of Refunding Bonds	3715					0.00
Premium on Refunding Bonds	3792					0.00
Loans	3720					0.00
Sales of Capital Assets	3730					0.00
Loss Recoveries	3740					0.00
Proceeds of Certificates of Participation	3750				77,715,000.00	77,715,000.00
Premium on Certificates of Participation	3793				3,279,179.05	3,279,179.05
Proceeds of Forward Supply Contract	3760					0.00
Proceeds from Special Facilities Construction Advance	3770					0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760					0.00
Discounts on Sale of Bonds (Function 9299)	891					0.00
Discounts on Refunding Bonds (Function 9299)	892					0.00
Discounts on Certificates of Participation (Function 9299)	893					0.00
Transfers In:						
From General Fund	3610					0.00
From Debt Service Funds	3620					0.00
From Special Revenue Funds	3640					0.00
Interfund	3650					0.00
From Permanent Funds	3660					0.00
From Internal Service Funds	3670					0.00
From Enterprise Funds	3690					0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)						
To General Fund	910		(10,493,731.20)			(10,975,316.20)
To Debt Service Funds	920		(18,826,768.31)		(9,661.95)	(28,510,586.14)
To Special Revenue Funds	940					0.00
Interfund	950					0.00
To Permanent Funds	960					0.00
To Internal Service Funds	970					0.00
To Enterprise Funds	990					0.00
Total Transfers Out	9700	0.00	(29,320,499.51)	0.00	(9,661.95)	(39,485,902.34)
Total Other Financing Sources (Uses)		0.00	(29,320,499.51)	0.00	80,984,517.10	41,508,276.71
Net Change in Fund Balances		277,692.73	918,394.94	0.00	2,816,867.30	4,488,223.77
Fund Balances, July 1, 2006	2800	265,652.84	7,223,029.00		130,459,857.42	141,613,667.67
Adjustments to Fund Balances	2891					0.00
Fund Balances, June 30, 2007	2700	543,345.57	8,141,423.94		133,276,724.72	146,101,891.44

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2007

Exhibit K-7
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Fund 000

	Account Number	
REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		0.00
EXPENDITURES		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Debt Service: (Function 9200)		
Retirement of Principal	710	
Interest	720	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Sales of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In		
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	0.00
Transfers Out (Function 9700)		
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	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2006	2800	
Adjustments to Fund Balance	2891	
Fund Balance, June 30, 2007	2700	

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2007

	Account Number	Self Insurance Consortium (911)	Self Insurance Consortium (912)	Self Insurance Consortium (913)	Self Insurance Consortium (914)	Self Insurance Consortium (915)	Other (921)	Other (922)	Totals
OPERATING REVENUES									
Charges for Services	3481						2,187,964.39		2,187,964.39
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	2,187,964.39	0.00	2,187,964.39
OPERATING EXPENSES (Function 9900)									
Salaries	100						1,011,790.14		1,011,790.14
Employee Benefits	200						360,333.71		360,333.71
Purchased Services	300						102,650.48		102,650.48
Energy Services	400						6,766.13		6,766.13
Materials and Supplies	500						90,331.18		90,331.18
Capital Outlay	600						14,413.03		14,413.03
Other Expenses	700						447,204.85		447,204.85
Depreciation	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	2,033,489.52	0.00	2,033,489.52
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	154,474.87	0.00	154,474.87
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						16,120.58		16,120.58
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	16,120.58	0.00	16,120.58
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	170,595.45	0.00	170,595.45
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		0.00	0.00	0.00	0.00	0.00	170,595.45	0.00	170,595.45
Net Assets, July 1, 2006	2880						433,236.23		433,236.23
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2007	2780						603,831.68		603,831.68

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2007

	Account Number	Self Insurance (711)	Self Insurance (712)	Self Insurance (713)	Self Insurance (714)	Self Insurance (715)	Consortium Programs (731)	Other Internal Service (791)	Totals
OPERATING REVENUES									
Charges for Services	3481							800,034.31	800,034.31
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenue	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	800,034.31	800,034.31
OPERATING EXPENSES (Function 9900)									
Salaries	100							100,044.63	100,044.63
Employee Benefits	200							43,045.16	43,045.16
Purchased Services	300							465,149.99	465,149.99
Energy Services	400							13,748.50	13,748.50
Materials and Supplies	500							179,141.91	179,141.91
Capital Outlay	600							5,876.00	5,876.00
Other Expenses	700								0.00
Depreciation	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	807,006.19	807,006.19
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	(6,971.88)	(6,971.88)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	(6,971.88)	(6,971.88)
Transfers In:									
From General Fund	3610							6,971.88	6,971.88
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	6,971.88	6,971.88
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2006	2880							0.00	0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2007	2780								0.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHOOL INTERNAL FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
June 30, 2007

	Account Number	Balance July 1, 2006	Additions	Deductions	Balance June 30, 2007
ASSETS					
Cash	1110	2,553,042.25	5,706,099.60	5,805,630.50	2,453,511.35
Investments	1160				0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable	1170				0.00
Due From Other Funds:					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due from Other Agencies	1220				0.00
Total Assets		2,553,042.25	5,706,099.60	5,805,630.50	2,453,511.35
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Due to Budgetary Funds	2161				0.00
Internal Accounts Payable	2290	2,553,042.25	5,706,099.60	5,805,630.50	2,453,511.35
Total Liabilities		2,553,042.25	5,706,099.60	5,805,630.50	2,453,511.35

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2007

Fund 601

	Account Number	Governmental Activities Total Balance June 30, 2007 [1]	Business-type Activities Total Balance June 30, 2007 [1]	Total
Notes Payable	2310			0.00
Obligations Under Capital Leases	2315	5,423,069.00		5,423,069.00
Bonds Payable	2320	62,080,000.00		62,080,000.00
Liability for Compensated Absences	2330	18,269,916.00		18,269,916.00
Certificates of Participation Payable	2340	325,585,000.00		325,585,000.00
Estimated Liability for Long-term Claims	2350			0.00
Estimated PECO Advance Payable	2370			0.00
Other Long-term Liabilities	2380			0.00
Total Long-term Liabilities		411,357,985.00	0.00	411,357,985.00

[1] Include total current and noncurrent liability balances at June 30, 2007.

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF STATE CATEGORICAL PROGRAMS
REPORT OF FUNDS AVAILABLE AND EXPENDITURES
For the Fiscal Year Ended June 30, 2007

CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues	Expenditures	Flexibility [3]	Balance June 30, 2007	
(Revenue Number) [Footnote]	Number	June 30, 2006	To DOE	2006-07	2006-07	2006-07	Encumbered	Unencumbered
Class Size Reduction/Operating Funds (3355)	94740			30,152,751.00	30,152,751.00			
Class Size Reduction/Capital Funds (3396)	91050	5,086,423.03			5,086,423.03			
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800			1,589,410.00	1,589,410.00			
Excellent Teaching (3363)	90570	892.42		1,371,383.80	1,343,009.19			29,267.03
Florida Teacher Lead Program (3334)	97580	38,693.39		663,469.00	615,656.00			86,506.39
Instructional Materials (3336) [1]	90880	445,924.18		3,892,908.00	3,160,822.26		127,947.35	1,050,062.57
Library Media (3336) [1]	90881	72,696.98		235,884.00	243,255.99		217.14	65,107.85
Preschool Projects (3372)	97950							
Public School Technology (3375)	90320	212,175.46			212,175.46			
Safe Schools (FEFP Earmark) [2]	90803	407,482.42		867,024.00	1,274,506.42			
Salary Bonus Outstanding Teachers in D and F Schools	94030							
School Recognition Funds (3361)	92040	72,629.01		1,910,350.00	1,891,645.17		5,201.24	86,132.60
Supplemental Academic Instruction (FEFP Earmark)	91280	579,326.47		9,351,018.00	8,215,843.10		7,273.50	1,707,227.87
Teacher Recruitment and Retention (3362)	93460	36,492.00			36,492.00			
Teacher Training (3376)	91290	69,621.21			69,621.21			
Pupil Transportation (3354)	90830			8,354,377.00	8,354,377.00			
Voluntary Prekindergarten - School Year Program (3371)	96440			988,188.95	988,188.95			
Voluntary Prekindergarten - Summer Program (3371)	96441			300,214.15	300,214.15			

[1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."
[2] Combine all programs funded from the Safe Schools allocation under one line "Safe Schools."
[3] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2007

Exhibit K-13
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	Sub-Object	General Fund	Special Revenue Fund - Food Services	Special Revenue Fund - Other	Total
ENERGY EXPENDITURES:					
Natural Gas	410	179,522.24	6,734.27		186,256.51
Bottled Gas	420	11,262.53	364.79		11,627.32
Electricity	430	6,904,866.55	180,340.76		7,085,207.31
Heating Oil	440	0.00	0.00		0.00
Total		7,095,651.32	187,439.82	0.00	7,283,091.14
ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:					
Gasoline	450	85,690.01			85,690.01
Diesel	460	2,001,600.35			2,001,600.35
Oil & Grease	540	81,011.55			81,011.55
Total		2,168,301.91		0.00	2,168,301.91

	Sub-Object	General Fund	Special Revenue Fund - Other	Capital Projects Funds	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					
Buses	651		284,812.00	4,566,675.00	4,851,487.00
EXPENDITURES FOR CAPITALIZED AUDIO VISUAL MATERIALS:					
Audio Visual Materials	621				0.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2007

	Sub-Object	General Fund	Special Revenue Fund - Other	Total
Teacher Salaries				
Basic Programs 101, 102, and 103 (Function 5100)	120	65,999,596.00	1,483,485.00	67,483,081.00
Basic Programs 101, 102, and 103 (Function 5100)	140	2,103,205.00	685,071.00	2,788,276.00
Basic Programs 101, 102, and 103 (Function 5100)	750	1,021,974.00	32,300.00	1,054,274.00
Total **Basic Program Salaries**		69,124,775.00	2,200,856.00	71,325,631.00
Other Programs 130 (ESOL) (Function 5100)	120	3,473,663.00		3,473,663.00
Other Programs 130 (ESOL) (Function 5100)	140	105,160.00		105,160.00
Other Programs 130 (ESOL) (Function 5100)	750	53,788.00		53,788.00
Total **Other Program Salaries**		3,632,611.00	0.00	3,632,611.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	12,876,883.00	2,160.00	12,879,043.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	2,319,724.00	77,551.00	2,397,275.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	182,363.00	19,724.00	202,087.00
Total **ESE Program Salaries**		15,378,970.00	99,435.00	15,478,405.00
Career Program 300 (Function 5300)	120	3,565,442.00	0.00	3,565,442.00
Career Program 300 (Function 5300)	140	0.00	24,668.00	24,668.00
Career Program 300 (Function 5300)	750	50,910.00	5,117.00	56,027.00
Total **Career Program Salaries**		3,616,352.00	29,785.00	3,646,137.00

Textbooks (used for classroom instruction)	Sub-Object	General Fund	Special Revenue Fund - Other	Total
Textbooks (Function 5000)	520	2,549,032.00	876,371.00	3,425,403.00