

**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**Fiscal Year 2006-07**

**SECTION I. ASSESSMENT AND MILLAGE LEVIES**

A. Certification of Taxable Value of Property in County by Property Appraiser  
 Nonexempt Assessed Valuation:

161,252,193,452.00
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B. Millage Levies on Nonexempt Property:

**DISTRICT MILLAGE LEVIES**

	Nonvoted	Voted	Total
1. Required Local Effort Tax	5.0890		5.0890
2. Current Operating Discretionary Tax	0.6230		0.6230
3. Additional Millage			0.0000
4. Capital Improvement Tax	2.0000		2.0000
5. Interest and Sinking Tax		0.1600	0.1600
<b>TOTAL MILLS</b>	<b>7.7120</b>	<b>0.1600</b>	<b>7.8720</b>

**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ended June 30, 2007**

**SECTION II. GENERAL FUND - FUND 100**

ESTIMATED REVENUES	Account Number	
<b>FEDERAL:</b>		
Federal Impact, Current Operations	3121	17,000.00
Reserve Officers Training Corps (ROTC)	3191	650,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	667,000.00
<b>FEDERAL THROUGH STATE AND LOCAL:</b>		
Medicaid	3202	2,400,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal through State	3299	0.00
Total Federal Through State And Local	3200	2,400,000.00
<b>STATE:</b>		
Florida Education Finance Program (FEFP)	3310	136,816,411.00
Workforce Development	3315	16,110,197.00
Workforce Development Capitalization Incentive Grant	3316	
Adults With Disabilities	3318	1,508,606.00
CO & DS Withheld for Administrative Expense	3323	104,178.00
Florida Teacher's Lead Program	3334	2,909,316.00
Diagnostic and Learning Resources Centers	3335	
Instructional Materials	3336	16,472,576.00
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	340,000.00
District Discretionary Lottery Funds	3344	8,446,922.00
Transportation	3354	28,044,916.00
Class Size Reduction Operating Funds	3355	144,211,434.00
School Recognition Funds	3361	10,735,191.00
Excellent Teaching Program	3363	3,660,000.00
Voluntary Prekindergarten Program	3371	753,255.00
Preschool Projects	3372	
Reading Programs	3373	
Public School Technology	3375	
Teacher Training	3376	
Full Service Schools	3378	
Charter School Capital Outlay Funding	3397	
Other Miscellaneous State Revenue	3399	442,738.00
Total State	3300	370,555,740.00
<b>LOCAL:</b>		
District School Tax	3411	875,018,903.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition (Non-Resident)	3424	
Rent	3425	350,000.00
Interest, Including Profit On Investment	3430	11,662,287.00
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
Financial Aid Fees	3468	
Other Student Fees	3469	1,400,000.00
Preschool Program Fees	3471	0.00
Prekindergarten Early Intervention Fees	3472	
School Age Child Care Fees	3473	17,000,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	19,982,468.00
Total Local	3400	925,413,658.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,299,036,398.00</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	41,000,000.00
From Special Revenue Funds	3640	0.00
From Permanent Fund	3660	
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	41,000,000.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>41,000,000.00</b>
<b>FUND BALANCE, JULY 1, 2006</b>	<b>2800</b>	<b>97,570,144.00</b>
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		<b>1,437,606,542.00</b>

(Continued)

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ended June 30, 2007

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	917,175,833.00	590,273,486.00	193,152,676.00	85,698,992.00		38,566,812.00	269,269.00	9,214,598.00
Pupil Personnel Services	6100	42,374,221.00	29,354,350.00	9,784,938.00	2,910,273.00		202,736.00	12,477.00	109,447.00
Instructional Media Services	6200	18,168,704.00	12,275,031.00	4,371,634.00	14,364.00	2,115.00	211,851.00	1,266,138.00	27,571.00
Instruction and Curriculum Development Services	6300	31,863,490.00	23,370,789.00	7,605,458.00	253,852.00		475,692.00	80,232.00	77,467.00
Instructional Staff Training Services	6400	14,664,810.00	8,331,612.00	2,595,704.00	1,168,012.00		99,949.00	27,477.00	2,442,056.00
Instruction Related Technology	6500	5,193,371.00	3,562,873.00	1,502,532.00	78,026.00		16,600.00	2,082.00	31,258.00
Board	7100	5,359,787.00	2,876,757.00	857,316.00	950,187.00		25,344.00	11,111.00	639,072.00
General Administration	7200	7,188,761.00	4,682,725.00	1,339,911.00	1,047,592.00		51,556.00	8,286.00	58,691.00
School Administration	7300	96,493,883.00	72,567,496.00	22,846,200.00	323,383.00		723,529.00	30,655.00	2,620.00
Facilities Acquisition and Construction	7400	496,155.00	41,776.00	14,523.00	439,856.00				
Fiscal Services	7500	4,661,599.00	3,061,710.00	1,028,242.00	399,138.00		50,696.00	14,616.00	107,197.00
Central Services	7700	14,034,162.00	8,690,198.00	2,884,153.00	2,182,754.00	48,348.00	86,584.00	48,014.00	94,111.00
Pupil Transportation Services	7800	42,187,022.00	23,143,174.00	11,105,881.00	2,007,273.00	4,270,000.00	1,229,863.00	59,383.00	371,448.00
Operation of Plant	7900	133,131,266.00	38,062,041.00	16,720,239.00	27,794,507.00	40,410,339.00	3,337,447.00	93,859.00	6,712,834.00
Maintenance of Plant	8100	39,547,420.00	3,049,077.00	1,069,496.00	6,717,536.00	449,143.00	6,282,474.00	591,755.00	21,387,939.00
Administrative Technology Services	8200	5,640,842.00	3,430,628.00	1,080,318.00	862,659.00		115,232.00	22,778.00	129,227.00
Community Services	9100	18,362,929.00	7,042,100.00	2,496,032.00	497,886.00		2,586,353.00	5,441.00	5,735,117.00
Debt Service	9200	1,662,287.00							1,662,287.00
<b>TOTAL APPROPRIATIONS</b>		<b>1,398,206,542.00</b>	<b>833,815,823.00</b>	<b>280,455,253.00</b>	<b>133,346,290.00</b>	<b>45,179,945.00</b>	<b>54,062,718.00</b>	<b>2,543,573.00</b>	<b>48,802,940.00</b>
<b>OTHER FINANCING USES:</b>									
Transfers Out: (Function 9700)									
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	0.00							
To Special Revenue Funds	940	0.00							
To Permanent Fund	960	0.00							
To Internal Service Funds	970	0.00							
To Enterprise Funds	990	0.00							
Total Transfers Out	9700	0.00							
<b>TOTAL OTHER FINANCING USES</b>		<b>0.00</b>							
<b>FUND BALANCE, JUNE 30, 2007</b>	<b>2700</b>	<b>39,400,000.00</b>							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>1,437,606,542.00</b>							

**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ended June 30, 2007**

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

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ESTIMATED REVENUES	Account Number	
<b>FEDERAL THROUGH STATE AND LOCAL:</b>		
National School Lunch Act	3260	30,149,999.00
U.S.D.A. Donated Foods	3265	2,400,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	32,549,999.00
<b>STATE:</b>		
School Breakfast Supplement	3337	385,000.00
School Lunch Supplement	3338	540,000.00
Other Miscellaneous Revenue	3399	20,000.00
Total State	3300	945,000.00
<b>LOCAL:</b>		
Interest, Including Profit on Investment	3430	525,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	24,352,000.00
Other Miscellaneous Local Sources	3495	391,000.00
Total Local	3400	25,268,000.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>58,762,999.00</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>0.00</b>
FUND BALANCE, JULY 1, 2006	2800	17,095,562.00
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		<b>75,858,561.00</b>

(Continued)

**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ended June 30, 2007**

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

APPROPRIATIONS	Account Number	
<b>FOOD SERVICES: (Function 7600)</b>		
Salaries	100	18,773,334.00
Employee Benefits	200	11,135,122.00
Purchased Services	300	4,252,500.00
Energy Services	400	791,390.00
Materials and Supplies	500	20,830,000.00
Capital Outlay	600	1,974,750.00
Other Expenses	700	1,772,598.00
TOTAL APPROPRIATIONS	7600	59,529,694.00
<b>OTHER FINANCING USES:</b>		
Transfers Out (Function 9700) To General Fund	910	0.00
To Debt Service Funds	920	
To Capital Projects Funds	930	0.00
Interfund	950	
To Permanent Fund	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
TOTAL OTHER FINANCING USES		0.00
FUND BALANCE, JUNE 30, 2007	2700	16,328,867.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		75,858,561.00

**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ended June 30, 2007**

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

ESTIMATED REVENUES	Account Number	
<b>FEDERAL DIRECT:</b>		
Workforce Investment Act	3170	0.00
Community Action Programs	3180	0.00
Reserve Officers Training Corps (ROTC)	3191	0.00
Miscellaneous Federal Direct	3199	0.00
Total Federal Direct	3100	0.00
<b>FEDERAL THROUGH STATE AND LOCAL:</b>		
Vocational Education Acts	3201	1,802,244.00
Medicaid	3202	
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA) (PL 94-142)	3230	41,080,493.00
Elementary and Secondary Education Act, Title I	3240	36,951,730.00
Adult General Education	3251	1,495,323.00
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title VI	3270	567,743.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	13,967,933.00
Total Federal Through State And Local	3200	95,865,466.00
<b>STATE:</b>		
Other Miscellaneous State Revenue	3399	0.00
Total State	3300	0.00
<b>LOCAL:</b>		
Interest, Including Profit on Investment	3430	0.00
Gifts, Grants & Bequests	3440	599,331.00
Other Miscellaneous Local Sources	3495	1,846,037.00
Total Local	3400	2,445,368.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>98,310,834.00</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	0.00
Sale of Capital Assets	3730	
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service	3620	
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>0.00</b>
FUND BALANCE, JULY 1, 2006	2800	0.00
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		<b>98,310,834.00</b>

(Continued)

**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ended June 30, 2007**

**SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	44,844,636.00	22,730,198.00	9,603,917.00	6,603,188.00	3,000.00	2,821,081.00	2,434,257.00	648,995.00
Pupil Personnel Services	6100	12,702,674.00	7,438,711.00	2,564,986.00	2,094,899.00	250.00	386,227.00	129,600.00	88,001.00
Instructional Media Services	6200	24,759.00	15,710.00	9,049.00					
Instruction and Curriculum Development Services	6300	16,553,640.00	10,883,841.00	3,699,460.00	668,542.00		761,744.00	399,287.00	140,766.00
Instructional Staff Training Services	6400	17,678,518.00	9,584,924.00	2,777,575.00	2,522,048.00		1,767,831.00	618,348.00	407,792.00
Instruction Related Technology	6500	344,931.00	237,546.00	107,385.00					
Board	7100	0.00							
General Administration	7200	2,671,194.00			1,000.00				2,670,194.00
School Administration	7300	0.00							
Facilities Acquisition and Construction	7400	0.00							
Fiscal Services	7500	0.00							
Food Services	7600	0.00							
Central Services	7700	196,510.00	33,033.00	13,477.00	79,500.00		64,500.00		6,000.00
Pupil Transportation Services	7800	3,279,872.00			60,745.00				3,219,127.00
Operation of Plant	7900	13,000.00			13,000.00				
Maintenance of Plant	8100	1,100.00			1,100.00				
Administrative Technology Services	8200	0.00							
Community Services	9100	0.00							
Debt Service	9200	0.00							0.00
<b>TOTAL APPROPRIATIONS</b>		<b>98,310,834.00</b>	<b>50,923,963.00</b>	<b>18,775,849.00</b>	<b>12,044,022.00</b>	<b>3,250.00</b>	<b>5,801,383.00</b>	<b>3,581,492.00</b>	<b>7,180,875.00</b>
<b>OTHER FINANCING USES:</b>									
Transfers Out: (Function 9700)									
To General Fund	910	0.00							
To Debt Service Funds	920								
To Capital Projects Funds	930	0.00							
Interfund	950	0.00							
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
<b>TOTAL OTHER FINANCING USES</b>		<b>0.00</b>							
<b>FUND BALANCE, JUNE 30, 2007</b>	2700	<b>0.00</b>							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>98,310,834.00</b>							

**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ended June 30, 2007**

**SECTION V. SPECIAL REVENUE FUND - MISCELLANEOUS - FUND 490**

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<b>ESTIMATED REVENUES</b>	Account Number	
Federal Through Local	3280	
Interest, Including Profit on Investment	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Revenues	3000	0.00
<b>OTHER FINANCING SOURCES</b>		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
TOTAL OTHER FINANCING SOURCES		0.00
FUND BALANCE, JULY 1, 2005	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		0.00
<b>APPROPRIATIONS</b>		
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 APPROPRIATIONS		0.00
<b>OTHER FINANCING USES:</b>		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Project Funds	930	
Interfund	950	
To Permanent Fund	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
TOTAL OTHER FINANCING USES		0.00
FUND BALANCE, JUNE 30, 2007	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		0.00



**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ended June 30, 2007**

**SECTION VI. DEBT SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14- 15 F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service
<b>STATE SOURCES:</b>								
CO & DS Distributed	3321	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CO & DS Withheld for SBE/COBI Bonds	3322	5,877,206.00	5,877,206.00	0.00	0.00	0.00	0.00	0.00
Cost of Issuing SBE/COBI Bonds	3324	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Undistributed CO & DS	3325	0.00						
SBE/COBI Bond Interest	3326	0.00						
Racing Commission Funds	3341	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total State Sources	3300	5,877,206.00	5,877,206.00	0.00	0.00	0.00	0.00	0.00
<b>LOCAL SOURCES:</b>								
District Interest and Sinking Taxes	3412	24,510,333.00	0.00	0.00	0.00	0.00	24,510,333.00	0.00
Local Sales Tax	3418	0.00						
Tax Redemptions	3421	0.00						
Excess Fees	3423	0.00						
Rent	3425	0.00						
Interest, Including Profit on Investment	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	24,510,333.00	0.00	0.00	0.00	0.00	24,510,333.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>30,387,539.00</b>	<b>5,877,206.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,510,333.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES:</b>								
Sale of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00		0.00	0.00	0.00	0.00
Proceeds of Certificates of Participation	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In:								
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Capital Projects Funds	3630	146,831,254.00	0.00	0.00	0.00	0.00	0.00	146,831,254.00
From Special Revenue Funds	3640	0.00						
Interfund (Debt Service Only)	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Fund	3660	0.00						
From Internal Service Funds	3670	0.00						
From Enterprise Funds	3690	0.00						
Total Transfers In	3600	146,831,254.00	0.00	0.00	0.00	0.00	0.00	146,831,254.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>146,831,254.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>146,831,254.00</b>
FUND BALANCES, JULY 1, 2006	2800	225,097,124.00	1,141,454.00	0.00	0.00	0.00	32,617,485.00	191,338,185.00
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES</b>		<b>402,315,917.00</b>	<b>7,018,660.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57,127,818.00</b>	<b>338,169,439.00</b>

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**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ended June 30, 2007**

**SECTION VI. DEBT SERVICE FUNDS (Continued)**

APPROPRIATIONS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14- 15 F. S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service
<b>DEBT SERVICE: (Function 9200)</b>								
Redemption of Principal	710	73,274,930.00	3,800,000.00	0.00	0.00	0.00	26,510,000.00	42,964,930.00
Interest	720	107,800,468.00	2,077,206.00	0.00	0.00	0.00	2,006,938.00	103,716,324.00
Dues and Fees	730	151,000.00	0.00	0.00	0.00	0.00	1,000.00	150,000.00
Miscellaneous Expenses	790	0.00						
<b>TOTAL APPROPRIATIONS</b>	<b>9200</b>	<b>181,226,398.00</b>	<b>5,877,206.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,517,938.00</b>	<b>146,831,254.00</b>
<b>OTHER FINANCING USES:</b>								
Transfers Out: (Function 9700)								
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Capital Projects Funds	930	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Special Revenue Funds	940	0.00						
Interfund (Debt Service Only)	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Fund	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
<b>TOTAL OTHER FINANCING USES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
FUND BALANCES, JUNE 30, 2007	2700	221,089,519.00	1,141,454.00	0.00	0.00	0.00	28,609,880.00	191,338,185.00
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>		<b>402,315,917.00</b>	<b>7,018,660.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57,127,818.00</b>	<b>338,169,439.00</b>

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ended June 30, 2007

SECTION VII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Racetrack)	330 Section 1011.14-15 F.S. Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 1011.71(2)	380 Voted Capital Improvements	390 Other Capital Projects
Other Federal Through State	3290	0.00									
CO & DS Distributed	3321	700,000.00						700,000.00			
Interest on Undistributed CO & DS	3325	0.00									
Racing Commission Funds	3341	0.00									
Public Education Capital Outlay (PECO)	3391	16,648,728.00				16,648,728.00					
Classrooms First Program	3392	0.00									
School Infrastructure Thrift Program	3393	0.00									
Effort Index Grants	3394	0.00									
Smart Schools Small County Asst. Program	3395	0.00									
Class Size Reduction/Capital Funds	3396	30,172,225.00									30,172,225.00
Charter School Capital Outlay Funding	3397	0.00									
Other Miscellaneous State Revenue	3399	0.00									
District Local Capital Improvement Tax	3413	306,379,168.00							306,379,168.00		
Local Sales Tax	3418	116,000,000.00									116,000,000.00
Tax Redemptions	3421	0.00									
Interest, Including Profit on Investment	3430	8,000,000.00							8,000,000.00		
Gifts, Grants, and Bequests	3440	2,500,000.00									2,500,000.00
Miscellaneous Local Sources	3490	0.00									
Impact Fees	3496	22,000,000.00									22,000,000.00
Refunds of Prior Year Expenditures	3497	0.00									
<b>Total Estimated Revenues</b>		<b>502,400,121.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,648,728.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>314,379,168.00</b>	<b>0.00</b>	<b>170,672,225.00</b>
<b>OTHER FINANCING SOURCES</b>											
Sale of Bonds	3710	0.00									
Loans	3720	0.00									
Sale of Capital Assets	3730	0.00									
Loss Recoveries	3740	0.00									
Proceeds of Certificates of Participation	3750	439,192,286.00									439,192,286.00
Transfers In:											
From General Fund	3610	0.00									
From Debt Service Funds	3620	0.00									
From Special Revenue Funds	3640	0.00									
Interfund (Capital Projects Only)	3650	0.00									
From Permanent Fund	3660	0.00									
From Internal Service Funds	3670	0.00									
From Enterprise Funds	3690	0.00									
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>439,192,286.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>439,192,286.00</b>
FUND BALANCES, JULY 1, 2006	2800	690,868,063.00				8,592,083.00		0.00	133,630,545.00		548,645,435.00
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES</b>		<b>1,632,460,470.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,240,811.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>448,009,713.00</b>	<b>0.00</b>	<b>1,158,509,946.00</b>

(Continued)

**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ended June 30, 2007**

**SECTION VII. CAPITAL PROJECTS FUNDS (Continued)**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Racetrack)	330 Section 1011.14-15 F.S. Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 1011.71(2)	380 Voted Capital Improvements	390 Other Capital Projects
Appropriations: (Functions 7400/9200)											
Library Books (New Libraries)	610	1,819,396.00							1,395,886.00		423,510.00
Audio-Visual Materials (Non-Consumable)	620	354,583.00							190,383.00		164,200.00
Buildings and Fixed Equipment	630	1,009,781,592.00				7,686,728.00		700,000.00	67,321,467.00		934,073,397.00
Furniture, Fixtures, and Equipment	640	165,595,434.00							76,176,467.00		89,418,967.00
Motor Vehicles (Including Buses)	650	13,077,160.00							11,508,960.00		1,568,200.00
Land	660	61,524,246.00							936,742.00		60,587,504.00
Improvements Other Than Buildings	670	26,572,724.00				362,028.00			17,106,182.00		9,104,514.00
Remodeling and Renovations	680	139,866,899.00				17,192,055.00			77,156,940.00		45,517,904.00
Computer Software	690	25,770,291.00							8,385,432.00		17,384,859.00
Redemption of Principal	710	0.00									
Interest	720	266,891.00									266,891.00
Dues and Fees	730	0.00									
<b>TOTAL APPROPRIATIONS</b>		<b>1,444,629,216.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,240,811.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>260,178,459.00</b>	<b>0.00</b>	<b>1,158,509,946.00</b>
<b>OTHER FINANCING USES:</b>											
Transfers Out: (Function 9700)											
To General Fund	910	41,000,000.00							41,000,000.00		
To Debt Service Funds	920	146,831,254.00							146,831,254.00		
To Special Revenue Funds	940	0.00									
Interfund (Capital Projects Only)	950	0.00									
To Permanent Fund	960	0.00									
To Internal Service Funds	970	0.00									
To Enterprise Funds	990	0.00									
Total Transfers Out	9700	187,831,254.00	0.00	0.00	0.00	0.00	0.00	0.00	187,831,254.00	0.00	0.00
<b>TOTAL OTHER FINANCING USES</b>		<b>187,831,254.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>187,831,254.00</b>	<b>0.00</b>	<b>0.00</b>
FUND BALANCES, JUNE 30, 2007	2700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>		<b>1,632,460,470.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,240,811.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>448,009,713.00</b>	<b>0.00</b>	<b>1,158,509,946.00</b>

**DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ended June 30, 2007**

**SECTION VIII. PERMANENT FUND - FUND 000**

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<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
Federal Direct	3100	
Federal Through State	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		0.00
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Project Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>0.00</b>
FUND BALANCE, JULY 1, 2006	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		<b>0.00</b>
<b>APPROPRIATIONS</b>		
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	
Debt Service: (Function 9200)		
Redemption of Principal	710	
Interest	720	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Appropriations		0.00
<b>OTHER FINANCING USES</b>		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Project Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>TOTAL OTHER FINANCING USES</b>		<b>0.00</b>
FUND BALANCE, JUNE 30, 2007	2700	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>0.00</b>

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ended June 30, 2007

## SECTION IX. ENTERPRISE FUNDS

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ESTIMATED REVENUES	Account Number	Totals	911 Self Insurance Consortium	912 Self Insurance Consortium	913 Self Insurance Consortium	914 Self Insurance Consortium	915 Self Insurance Consortium	921 Other Enterprise	922 Other Enterprise
<b>OPERATING REVENUES:</b>									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenue	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES:</b>									
Interest, Including Profit on Investment	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00							
Other Miscellaneous Local Sources	3495	0.00							
Loss Recoveries	3740	0.00							
Gain on Disposition of Assets	3780	0.00							
Total Nonoperating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS IN:</b>									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Debt Service Funds	3620	0.00							
From Capital Project Funds	3630	0.00							
From Special Revenue Funds	3640	0.00							
Interfund Transfers (Enterprise Funds Only)	3650	0.00							
From Permanent Fund	3660	0.00			0.00	0.00	0.00	0.00	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
NET ASSETS, JULY 1, 2006	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ESTIMATED EXPENSES</b>									
	Object								
<b>OPERATING EXPENSES: (Function 9900)</b>									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING EXPENSES: (Function 9900)</b>									
Interest	720	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS OUT: (Function 9700)</b>									
To General Fund	910	0.00		0.00	0.00	0.00	0.00	0.00	0.00
To Debt Service Funds	920	0.00							
To Capital Project Funds	930	0.00							
To Special Revenue Funds	940	0.00							
Interfund Transfers (Enterprise Funds Only)	950	0.00							
To Permanent Fund	960	0.00		0.00	0.00	0.00	0.00	0.00	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
NET ASSETS, JUNE 30, 2007	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF PALM BEACH COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ended June 30, 2006

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
<b>OPERATING REVENUES:</b>									
Charges for Services	3481	29,203,838.00							29,203,838.00
Charges for Sales	3482	0.00							
Premium Revenue	3484	0.00							
Other Operating Revenue	3489	0.00							
Total Operating Revenues		29,203,838.00	0.00	0.00	0.00	0.00	0.00	0.00	29,203,838.00
<b>NONOPERATING REVENUES:</b>									
Interest, Including Profit on Investment	3430	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00							
Gain on Disposition of Assets	3780	0.00							
Total Nonoperating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS IN:</b>									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Debt Service Funds	3620	0.00							
From Capital Project Funds	3630	0.00							
From Special Revenue Funds	3640	0.00							
Interfund Transfers (Internal Service Funds Only)	3650	0.00							
From Permanent Fund	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Enterprise Funds	3690	0.00							
Total Transfers In	3600	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	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS, AND NET ASSETS		29,203,838.00	0.00	0.00	0.00	0.00	0.00	0.00	29,203,838.00
<b>ESTIMATED EXPENSES</b>	<b>Object</b>								
<b>OPERATING EXPENSES: (Function 9900)</b>									
Salaries	100	21,297,375.00	0.00	0.00	0.00	0.00	0.00	0.00	21,297,375.00
Employee Benefits	200	7,537,199.00	0.00	0.00	0.00	0.00	0.00	0.00	7,537,199.00
Purchased Services	300	369,264.00	0.00	0.00	0.00	0.00	0.00	0.00	369,264.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		29,203,838.00	0.00	0.00	0.00	0.00	0.00	0.00	29,203,838.00
<b>NONOPERATING EXPENSES: (Function 9900)</b>									
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS OUT: (Function 9700)</b>									
To General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Project Funds	930	0.00							
To Special Revenue Funds	940	0.00							
Interfund Transfers (Internal Service Funds Only)	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Fund	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
NET ASSETS, JUNE 30, 2007	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS, AND NET ASSETS		29,203,838.00	0.00	0.00	0.00	0.00	0.00	0.00	29,203,838.00