

**DISTRICT SCHOOL BOARD OF LAKE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND**
For the Fiscal Year Ended June 30, 2013

Exhibit K-1
DOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	334,483.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	334,483.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	734,008.00
National Forest Funds	3255	82,461.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	600,929.00
Total Federal Through State and Local	3200	1,417,398.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	109,987,281.00
Workforce Development	3315	4,160,625.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	87,777.00
Adults with Disabilities	3318	42,500.00
CO&DS Withheld for Administrative Expenditure	3323	22,214.00
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	44,407,776.00
School Recognition Funds	3361	1,796,167.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	1,492,886.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools	3378	102,102.00
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	352,199.00
Other Miscellaneous State Revenues	3399	20,173.00
Total State	3300	162,471,700.00
<i>Local:</i>		
District School Taxes	3411	92,052,611.00
Tax Redemptions	3421	371,123.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	100.00
Interest on Investments	3431	18,478.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	56,679.00
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	
General Education Development (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	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	512,007.00
Sale of Junk	3493	187,149.00
Receipt of Federal Indirect Cost Rate	3494	880,519.00
Other Miscellaneous Local Sources	3495	2,144,978.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	76,680.00
Collections for Lost, Damaged, and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	390,286.00
Total Local	3400	96,690,610.00
Total Revenues	3000	260,914,191.00

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, 2013

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	101,451,566.00	26,390,165.00	38,658,411.00	0.00	4,842,700.00	497,333.00	3,290,461.00	175,130,636.00
Student Personnel Services	6100	9,826,095.00	2,636,738.00	386,553.00	0.00	99,732.00	16,926.00	104,903.00	13,070,947.00
Instructional Media Services	6200	2,184,644.00	541,878.00	97,780.00	0.00	67,943.00	284,362.00	38,025.00	3,214,632.00
Instruction and Curriculum Development Services	6300	2,290,911.00	549,593.00	956,145.00	970.00	61,176.00	11,611.00	28,479.00	3,898,885.00
Instructional Staff Training Services	6400	2,020,571.00	451,462.00	218,370.00	0.00	106,280.00	28,288.00	347,810.00	3,172,781.00
Instructional-Related Technology	6500	1,663,193.00	385,266.00	278,565.00	0.00	8,615.00	160,669.00	225.00	2,496,533.00
Board	7100	178,920.00	54,837.00	594,045.00	0.00	1,126.00	0.00	21,622.00	850,550.00
General Administration	7200	564,967.00	113,269.00	57,555.00	622.00	8,956.00	218.00	22,235.00	767,822.00
School Administration	7300	12,813,257.00	3,187,705.00	167,240.00	11.00	82,173.00	12,086.00	115,547.00	16,378,019.00
Facilities Acquisition and Construction	7410	648,884.00	148,553.00	349.00	0.00	1,415.00	12,816.00	85.00	812,102.00
Fiscal Services	7500	1,156,635.00	268,605.00	147,161.00	0.00	12,665.00	8,445.00	26,215.00	1,619,726.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	3,065,907.00	772,614.00	678,470.00	14,708.00	91,655.00	313,023.00	57,928.00	4,994,305.00
Student Transportation Services	7800	7,521,860.00	2,866,005.00	1,201,766.00	3,303,834.00	1,004,125.00	6,848.00	610,738.00	16,515,176.00
Operation of Plant	7900	6,711,792.00	2,629,629.00	5,556,767.00	7,184,786.00	753,438.00	12,975.00	154,655.00	23,004,042.00
Maintenance of Plant	8100	4,185,884.00	1,302,520.00	828,016.00	226,733.00	90,027.00	8,565.00	14,942.00	6,656,687.00
Administrative Technology Services	8200	438,693.00	100,415.00	448,297.00	0.00	117,396.00	99,434.00	43.00	1,204,278.00
Community Services	9100	82,209.00	21,501.00	11,243.00	0.00	1,116.00	0.00	700.00	116,769.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						746,358.00		746,358.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		156,805,988.00	42,420,755.00	50,286,733.00	10,731,664.00	7,350,538.00	2,219,957.00	4,834,613.00	274,650,248.00
Excess (Deficiency) of Revenues Over Expenditures									(13,736,057.00)

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, 2013

Exhibit K-1
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Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	29,694.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,595,428.00
From Special Revenue Funds	3640	102,970.00
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	305,302.00
Total Transfers In	3600	2,003,700.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	(776,966.00)
To Capital Projects Funds	930	
To Special Revenue Funds	940	(99,731.00)
To Permanent Funds	960	
To Internal Service Funds	970	(72,088.00)
To Enterprise Funds	990	(11,547.00)
Total Transfers Out	9700	(960,332.00)
Total Other Financing Sources (Uses)		1,073,062.00
Net Change In Fund Balance		(12,662,995.00)
Fund Balance, July 1, 2012	2800	27,198,849.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,415,749.00
Restricted Fund Balance	2720	465,785.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	1,173,298.00
Unassigned Fund Balance	2750	10,481,022.00
Total Fund Balance, June 30, 2013	2700	14,535,854.00

**DISTRICT SCHOOL BOARD OF LAKE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES**

Exhibit K-2
DOE Page 4
Fund 410

For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	10,163,902.00
School Breakfast Reimbursement	3262	2,851,906.00
Afterschool Snack Reimbursement	3263	228,591.00
Child Care Food Program	3264	
USDA Donated Commodities	3265	1,377,603.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	14,622,002.00
<i>State:</i>		
School Breakfast Supplement	3337	113,085.00
School Lunch Supplement	3338	135,506.00
Other Miscellaneous State Revenues	3399	5,978.00
Total State	3300	254,569.00
<i>Local:</i>		
Interest on Investments	3431	4,182.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	1,284.00
Student Lunches	3451	4,419,592.00
Student Breakfasts	3452	19,452.00
Adult Breakfasts/Lunches	3453	106,766.00
Student and Adult a la Carte Fees	3454	641,673.00
Student Snacks	3455	11,933.00
Other Food Sales	3456	1,749.00
Other Miscellaneous Local Sources	3495	12,260.00
Refunds of Prior Year's Expenditures	3497	16,919.00
Total Local	3400	5,235,810.00
Total Revenues	3000	20,112,381.00

**DISTRICT SCHOOL BOARD OF LAKE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)**

Exhibit K-2
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For the Fiscal Year Ended June 30, 2013

Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	5,210,154.00
Employee Benefits	200	2,091,311.00
Purchased Services	300	459,192.00
Energy Services	400	237,001.00
Materials and Supplies	500	9,780,366.00
Capital Outlay	600	388,618.00
Other	700	585,033.00
Other Capital Outlay (Function 9300)	600	333,394.00
Total Expenditures		19,085,069.00
Excess (Deficiency) of Revenues Over Expenditures		1,027,312.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	73,126.00
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	1,082.00
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	74,208.00
<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	0.00
Total Other Financing Sources (Uses)		74,208.00
Net Change in Fund Balance		1,101,520.00
Fund Balance, July 1, 2012	2800	8,123,648.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	625,232.00
Restricted Fund Balance	2720	8,599,936.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	9,225,168.00

**DISTRICT SCHOOL BOARD OF LAKE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS**

Exhibit K-3
DOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	631,252.00
Total Federal Direct	3100	631,252.00
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	483,118.00
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruiting, Title II, Part A	3225	
Math and Science Partnerships, Title II Part B	3226	1,384,918.00
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	9,024,507.00
Elementary and Secondary Education Act, Title I	3240	9,550,463.00
Adult General Education	3251	420,257.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	496,780.00
Total Federal Through State and Local	3200	21,360,043.00
<i>State:</i>		
Other Miscellaneous State Revenues	3399	201,241.00
Total State	3300	201,241.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	7,519.00
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	7,519.00
Total Revenues	3000	22,200,055.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2013

Exhibit K-3
 DOE Page 7
 Fund 420

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	4,212,753.00	1,130,303.00	1,732,977.00	0.00	1,395,547.00	1,749,963.00	218,001.00	10,439,544.00
Student Personnel Services	6100	1,628,818.00	550,941.00	88,309.00	0.00	115,287.00	190,117.00	1,060.00	2,574,532.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	3,114,360.00	748,287.00	136,150.00	1,434.00	95,633.00	82,724.00	2,034.00	4,180,622.00
Instructional Staff Training Services	6400	2,000,776.00	490,418.00	320,129.00	0.00	235,575.00	9,750.00	51,211.00	3,107,859.00
Instructional-Related Technology	6500	0.00	0.00	581.00	0.00	0.00	0.00	0.00	581.00
Board	7100								0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	831,169.00	831,169.00
School Administration	7300	0.00	0.00	18,777.00	0.00	0.00	0.00	0.00	18,777.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	4,692.00	403.00	68,105.00	0.00	0.00	0.00	0.00	73,200.00
Student Transportation Services	7800	0.00	0.00	9,940.00	0.00	0.00	0.00	357,544.00	367,484.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	0.00	0.00	241.00	0.00	416.00	0.00	0.00	657.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						528,183.00		528,183.00
Total Expenditures		10,961,399.00	2,920,352.00	2,375,209.00	1,434.00	1,842,458.00	2,560,737.00	1,461,019.00	22,122,608.00
Excess (Deficiency) of Revenues over Expenditures									77,447.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610	26,605.00							
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	26,605.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	(102,970.00)							
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950	(1,082.00)							
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	(104,052.00)							
Total Other Financing Sources (Uses)									(77,447.00)
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2012	2800								0.00
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	2700								0.00

**DISTRICT SCHOOL BOARD OF LAKE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 FEDERAL ECONOMIC STIMULUS PROGRAMS**

For the Fiscal Year Ended June 30, 2013

Exhibit K-4
 DOE Page 8

REVENUES	Account Number	State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
<i>Federal Direct:</i>							
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	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State:</i>							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds - K-12	3210						0.00
State Fiscal Stabilization Funds - Workforce	3211						0.00
State Fiscal Stabilization Funds - VPK Program	3212						0.00
Race to the Top	3214				662,531.00		662,531.00
Education Jobs Act	3215					50,637.00	50,637.00
Individuals with Disabilities Education Act (IDEA)	3230						0.00
Elementary and Secondary Education Act, Title I	3240		799,318.00				799,318.00
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299		19,844.00				19,844.00
Total Federal Through State	3200	0.00	819,162.00	0.00	662,531.00	50,637.00	1,532,330.00
<i>State:</i>							
Other Miscellaneous State Revenues	3399						0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
<i>Local:</i>							
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
Other Miscellaneous Local Sources	3495						0.00
Refunds of Prior Year's Expenditures	3497						0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	819,162.00	0.00	662,531.00	50,637.00	1,532,330.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2013

Exhibit K-4
 DOE Page 9
Fund 431

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sales 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	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the 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, 2012	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	2700	0.00							

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2013

Exhibit K-4
 DOE Page 10
 Fund 432

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	323,387.00	41,873.00	4,521.00	0.00	6,365.00	153,711.00	1,163.00	531,020.00
Student Personnel Services	6100	14,779.00	4,421.00	130.00	0.00	0.00	0.00	0.00	19,330.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	64,317.00	15,433.00	0.00	0.00	0.00	0.00	0.00	79,750.00
Instructional Staff Training Services	6400	52,051.00	12,734.00	2,427.00	0.00	0.00	0.00	150.00	67,352.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	25,180.00	25,180.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	3,658.00	3,658.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						92,872.00		92,872.00
Total Expenditures		454,534.00	74,451.00	7,078.00	0.00	6,365.00	246,583.00	30,151.00	819,162.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sales 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	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the 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, 2012	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	2700	0.00							

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
 For the Fiscal Year Ended June 30, 2013

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sales 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	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the 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, 2012	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	2700	0.00							

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)
 For the Fiscal Year Ended June 30, 2013

Exhibit K-4
 DOE Page 12
 Fund 434

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	7,130.00	925.00	704.00	0.00	0.00	0.00	990.00	9,749.00
Instructional Staff Training Services	6400	57,360.00	4,634.00	2,164.00	0.00	21,749.00	0.00	0.00	85,907.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	26,853.00	26,853.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	1,974.00	251.00	0.00	0.00	0.00	0.00	0.00	2,225.00
Food Services	7600								0.00
Central Services	7700	285,673.00	53,416.00	29,108.00	0.00	4,046.00	0.00	0.00	372,243.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200	0.00	0.00	115,700.00	0.00	0.00	14,854.00	0.00	130,554.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						35,000.00		35,000.00
Total Expenditures		352,137.00	59,226.00	147,676.00	0.00	25,795.00	49,854.00	27,843.00	662,531.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sales 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	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the 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, 2012	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	2700	0.00							

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - EDUCATION JOBS ACT (Continued)
 For the Fiscal Year Ended June 30, 2013

Exhibit K-4
 DOE Page 13
 Fund 435

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	39,765.00	10,872.00	0.00	0.00	0.00	0.00	0.00	50,637.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		39,765.00	10,872.00	0.00	0.00	0.00	0.00	0.00	50,637.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sales 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	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the 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, 2012	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2013	2700	0.00							

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
 For the Fiscal Year Ended June 30, 2013

REVENUES		Account Number								
<i>Federal Through State and Local:</i>										
Federal Through Local		3280								
Total Federal Through State and Local		3200							0.00	
<i>Local:</i>										
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 Local		3400							0.00	
Total Revenues		3000							0.00	
EXPENDITURES		Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>										
Instruction		5000								0.00
Student Personnel Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instructional-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures										0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES										
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							0.00	
<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							0.00	
Total Other Financing Sources (Uses)									0.00	
Net Change in Fund Balance									0.00	
Fund Balance, July 1, 2012		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balance, June 30, 2013		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, 2013

Exhibit K-6
 DOE Page 15

	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	ARRA Economic Stimulus Debt Service 299	Totals
REVENUES									
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO & DS Withheld for SBE/COBI Bonds	3322	1,308,464.00							1,308,464.00
SBE/COBI Bond Interest	3326	5,717.00							5,717.00
Racing Commission Funds	3341		148,833.00						148,833.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	1,314,181.00	148,833.00	0.00	0.00	0.00	0.00	0.00	1,463,014.00
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		569.00				992.00		1,561.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Requests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497						1.00		1.00
Total Local Sources	3400	0.00	569.00	0.00	0.00	0.00	993.00	0.00	1,562.00
Total Revenues	3000	1,314,181.00	149,402.00	0.00	0.00	0.00	993.00	0.00	1,464,576.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	825,000.00					18,844,377.00		19,669,377.00
Interest	720	505,831.00					13,500,493.00		14,006,324.00
Dues and Fees	730	17,095.00					319,020.00		336,115.00
Miscellaneous	790								0.00
Total Expenditures		1,347,926.00	0.00	0.00	0.00	0.00	32,663,890.00	0.00	34,011,816.00
Excess (Deficiency) of Revenues Over Expenditures		(33,745.00)	149,402.00	0.00	0.00	0.00	(32,662,897.00)	0.00	(32,547,240.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755						20,875,000.00		20,875,000.00
Premium on Refunding Lease-Purchase Agreements	3794						1,524,979.00		1,524,979.00
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762						(22,124,563.00)		(22,124,563.00)
<i>Transfers In: (Function 9700)</i>									
From General Fund	3610						776,966.00		776,966.00
From Capital Projects Funds	3630						35,638,449.00		35,638,449.00
From Special Revenue Funds	3640								0.00
Interfund	3650						4,738.00		4,738.00
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	36,420,153.00	0.00	36,420,153.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930		(1,042,934.00)						(1,042,934.00)
To Special Revenue Funds	940								0.00
Interfund	950						(4,738.00)		(4,738.00)
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	(1,042,934.00)	0.00	0.00	0.00	(4,738.00)	0.00	(1,047,672.00)
Total Other Financing Sources (Uses)		0.00	(1,042,934.00)	0.00	0.00	0.00	36,690,831.00	0.00	35,647,897.00
Net Change in Fund Balances		(33,745.00)	(893,532.00)	0.00	0.00	0.00	4,027,934.00	0.00	3,100,657.00
Fund Balances, July 1, 2012	2800	289,854.00	893,532.00				3,648,088.00		4,831,474.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	256,109.00	0.00				7,676,022.00		7,932,131.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2013	2700	256,109.00	0.00	0.00	0.00	0.00	7,676,022.00	0.00	7,932,131.00

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, 2013

Exhibit K-7
 DOE Page 16

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15, F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299									188,073.00		188,073.00
<i>State:</i>												
CO&DS Distributed	3321						150,265.00					150,265.00
Interest on Undistributed CO&DS	3325						13,969.00					13,969.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
School Infrastructure Thrift Program Act	3393											0.00
Effort Index Grants	3394											0.00
Smart Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397				541,107.00							541,107.00
Other Miscellaneous State Revenues	3399									101,569.00		101,569.00
Total State Sources	3300	0.00	0.00	0.00	541,107.00	0.00	164,234.00	0.00	0.00	101,569.00	0.00	806,910.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							23,724,957.00				23,724,957.00
County Local Sales Tax	3418					11,266,759.00						11,266,759.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421							100,690.00				100,690.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431					9,628.00	229.00	6,918.00		10,755.00		27,530.00
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
Other Miscellaneous Local Sources	3495							4,681.00		6,687.00		11,368.00
Impact Fees	3496											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	11,276,387.00	229.00	23,837,246.00	0.00	17,442.00	0.00	35,131,304.00
Total Revenues	3000	0.00	0.00	0.00	541,107.00	11,276,387.00	164,463.00	23,837,246.00	0.00	307,084.00	0.00	36,126,287.00
EXPENDITURES												
<i>Capital Outlay (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630					1,141,721.00	322,147.00			5,682,051.00		7,145,919.00
Furniture, Fixtures, and Equipment	640					159,466.00		1,885,055.00		3,362,604.00		5,407,125.00
Motor Vehicles (Including Buses)	650							454,447.00				454,447.00
Land	660									1,495.00		1,495.00
Improvements Other Than Buildings	670					23,295.00		798,415.00		213,827.00		1,035,537.00
Remodeling and Renovations	680				541,107.00	47,071.00		4,714,701.00		1,102,591.00		6,405,470.00
Computer Software	690							1,318,390.00		1,795,590.00		3,113,980.00
<i>Debt Service (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730							792.00				792.00
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	541,107.00	1,371,553.00	322,939.00	9,171,008.00	0.00	12,158,158.00	0.00	23,564,765.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	9,904,834.00	(158,476.00)	14,666,238.00	0.00	(11,851,074.00)	0.00	12,561,522.00

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, 2013

Exhibit K-7
 DOE Page 17

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720									4,914,948.00		4,914,948.00
Sale of Capital Assets	3730									100,000.00		100,000.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
<i>Transfers In:</i>												
From General Fund	3610											0.00
From Debt Service Funds	3620		1,042,934.00									1,042,934.00
From Special Revenue Funds	3640											0.00
Interfund	3650							700,000.00				700,000.00
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	1,042,934.00	0.00	0.00	0.00	0.00	700,000.00	0.00	0.00	0.00	1,742,934.00
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910							(1,595,428.00)				(1,595,428.00)
To Debt Service Funds	920					(9,604,255.00)		(16,352,428.00)		(9,681,766.00)		(35,638,449.00)
To Special Revenue Funds	940											0.00
Interfund	950					(700,000.00)						(700,000.00)
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	(10,304,255.00)	0.00	(17,947,856.00)	0.00	(9,681,766.00)	0.00	(37,933,877.00)
Total Other Financing Sources (Uses)		0.00	1,042,934.00	0.00	0.00	(10,304,255.00)	0.00	(17,247,856.00)	0.00	(4,666,818.00)	0.00	(31,175,995.00)
Net Change in Fund Balances		0.00	1,042,934.00	0.00	0.00	(399,421.00)	(158,476.00)	(2,581,618.00)	0.00	(16,517,892.00)	0.00	(18,614,473.00)
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00	13,141,278.00	656,919.00	9,893,912.00	0.00	68,568,907.00	0.00	92,261,016.00
Adjustments to Fund Balances	2891									243,282.00		243,282.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720	0.00	1,042,934.00	0.00	0.00	12,741,857.00	498,443.00	7,312,294.00	0.00	52,294,297.00	0.00	73,889,825.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2013	2700	0.00	1,042,934.00	0.00	0.00	12,741,857.00	498,443.00	7,312,294.00	0.00	52,294,297.00	0.00	73,889,825.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND
 For the Fiscal Year Ended June 30, 2013

REVENUES		Account Number								
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
Total Revenues		3000							0.00	
EXPENDITURES		Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>										
Instruction		5000								0.00
Student Personnel Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instructional-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal		710								0.00
Interest		720								0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures										0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES										
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								0.00
<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								0.00
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										0.00
Fund Balance, July 1, 2012		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balance, June 30, 2013		2700								0.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2013

Exhibit K-9
 DOE Page 19

OPERATING REVENUES	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
Charges for Services	3481						2,568,624.00		2,568,624.00
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	2,568,624.00	0.00	2,568,624.00
OPERATING EXPENSES (Function 9900)									
Salaries	100						1,545,208.00		1,545,208.00
Employee Benefits	200						394,483.00		394,483.00
Purchased Services	300						58,774.00		58,774.00
Energy Services	400						18,110.00		18,110.00
Materials and Supplies	500						62,660.00		62,660.00
Capital Outlay	600						3,763.00		3,763.00
Other	700						37,357.00		37,357.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	2,120,355.00	0.00	2,120,355.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	448,269.00	0.00	448,269.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						790.00		790.00
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
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (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	790.00	0.00	790.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	449,059.00	0.00	449,059.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610						11,547.00		11,547.00
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	11,547.00	0.00	11,547.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910						(305,302.00)		(305,302.00)
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	(305,302.00)	0.00	(305,302.00)
Change in Net Position		0.00	0.00	0.00	0.00	0.00	155,304.00	0.00	155,304.00
Net Position, July 1, 2012	2880						1,228,940.00		1,228,940.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2013	2780						1,384,244.00		1,384,244.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2013

Exhibit K-10
 DOE Page 20

OPERATING REVENUES	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
Charges for Services	3481					160,342.00	33,563,158.00	346,868.00	34,070,368.00
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	160,342.00	33,563,158.00	346,868.00	34,070,368.00
OPERATING EXPENSES (Function 9900)									
Salaries	100					0.00	82,261.00	124,430.00	206,691.00
Employee Benefits	200					0.00	17,634.00	40,480.00	58,114.00
Purchased Services	300					0.00	30,693.00	142,402.00	173,095.00
Energy Services	400					0.00	4,594.00	3,515.00	8,109.00
Materials and Supplies	500					0.00	242,478.00	108,129.00	350,607.00
Capital Outlay	600					0.00	536,777.00	0.00	536,777.00
Other	700					149,295.00	34,341,621.00	0.00	34,490,916.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	149,295.00	35,256,058.00	418,956.00	35,824,309.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	11,047.00	(1,692,900.00)	(72,088.00)	(1,753,941.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						2,141.00		2,141.00
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
Other Miscellaneous Local Sources	3495						200,000.00		200,000.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (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	202,141.00	0.00	202,141.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	11,047.00	(1,490,759.00)	(72,088.00)	(1,551,800.00)
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610							72,088.00	72,088.00
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 Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	72,088.00	72,088.00
<i>Transfers Out: (Function 9700)</i>									
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 Position		0.00	0.00	0.00	0.00	11,047.00	(1,490,759.00)	0.00	(1,479,712.00)
Net Position, July 1, 2012	2880					67,366.00	3,154,808.00	0.00	3,222,174.00
Adjustments to Net Position	2896							0.00	0.00
Net Position, June 30, 2013	2780					78,413.00	1,664,049.00	0.00	1,742,462.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 SCHOOL INTERNAL FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 June 30, 2013

Exhibit K-11
 DOE Page 21
Fund 891

ASSETS	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Cash	1110	2,368,866.00	5,520,679.00	5,494,891.00	2,394,654.00
Investments	1160				0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due From Other Agencies	1220				0.00
Total Assets		2,368,866.00	5,520,679.00	5,494,891.00	2,394,654.00
LIABILITIES					
Accrued Salaries and Benefits	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	2,368,866.00	5,520,679.00	5,494,891.00	2,394,654.00
Total Liabilities		2,368,866.00	5,520,679.00	5,494,891.00	2,394,654.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2013

	Account Number	Governmental Activities Total Balance June 30, 2013 [1]	Business-Type Activities Total Balance June 30, 2013 [1]	Total	Governmental Activities - Debt Principal Payments 2012-13	Governmental Activities - Amounts Due Within One Year 2013-14	Business-Type Activities - Debt Principal Payments 2012-13	Business-Type Activities - Amounts Due Within One Year 2013-14
Notes Payable	2310	16,165,000.00		16,165,000.00	205,000.00	335,000.00		
Obligations Under Capital Leases	2315	9,604,422.00		9,604,422.00	1,639,377.00	1,642,058.00		
Bonds Payable								
SBE/COBI Bonds Payable	2321	10,010,000.00		10,010,000.00	825,000.00	855,000.00		
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326	11,458,845.00		11,458,845.00	4,575,000.00	4,775,000.00		
Total Bonds Payable	2320	21,468,845.00	0.00	21,468,845.00	5,400,000.00	5,630,000.00	0.00	0.00
Liability for Compensated Absences	2330	19,020,072.00		19,020,072.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	273,236,970.00		273,236,970.00	12,425,000.00	13,325,000.00		
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	273,236,970.00	0.00	273,236,970.00	12,425,000.00	13,325,000.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Other Post-Employment Benefits Liability	2360			0.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	9,097,008.00		9,097,008.00				
Total Long-Term Liabilities		348,592,317.00	0.00	348,592,317.00	19,669,377.00	20,932,058.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2013, including discounts and premiums.

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2013

Exhibit K-13
DOE Page 23

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2012	Returned To DOE	Revenues [3] 2012-13	Expenditures 2012-13	Flexibility [4] 2012-13	Unexpended June 30, 2013
Class Size Reduction Operating Funds (3355)	94740			44,407,776.00	44,407,776.00		
Class Size Reduction Capital Outlay (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark) [5]	90800	187,186.00		1,881,922.00	2,046,904.00		22,204.00
Excellent Teaching (3363)	90570	499.00			499.00		
Florida Teachers Lead Program (FEFP Earmark)	97580	2,913.00		490,047.00	491,114.00		1,846.00
Instructional Materials (FEFP Earmark) [1]	90880			2,915,494.00	2,914,053.00		1,441.00
Library Media (FEFP Earmark) [1]	90881	2,712.00		175,942.00	171,840.00		6,814.00
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803			801,604.00	801,604.00		
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040	25,448.00		1,796,167.00	1,785,511.00		36,104.00
Supplemental Academic Instruction (FEFP Earmark) [5]	91280	72,869.00		9,566,909.00	9,242,402.00		397,376.00
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Student Transportation (FEFP Earmark)	90830			7,596,290.00	7,596,290.00		
Voluntary Prekindergarten - School Year Program (3371)	96440			1,412,921.00	1,412,921.00		
Voluntary Prekindergarten - Summer Program (3371)	96441			79,965.00	79,965.00		

- [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] Include both state and local revenue sources. Revenue should agree to the FEFP Fourth Calculation allocation.
- [4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
- [5] Expenditures for 100 lowest performing elementary schools should be included in expenditures.

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF SELECTED SUBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2013

Exhibit K-14
 DOE Page 24

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	137,187.00	5,278.00			142,465.00
Bottled Gas	421	25,157.00	693.00			25,850.00
Electricity	430	6,973,389.00	215,117.00			7,188,506.00
Heating Oil	440	0.00	0.00			0.00
Total		7,135,733.00	221,088.00	0.00	0.00	7,356,821.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412	0.00				0.00
Liquefied Petroleum Gas	422	0.00				0.00
Gasoline	450	161,150.00				161,150.00
Diesel Fuel	460	3,142,502.00				3,142,502.00
Oil and Grease	540	114,290.00				114,290.00
Total		3,417,942.00		0.00	0.00	3,417,942.00

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				454,447.00	454,447.00
EXPENDITURES FOR AUDIOVISUAL MATERIALS:						
Audiovisual Materials	621					0.00

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311					0.00
Subrecipient awards greater than \$25,000	312					0.00
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBJECT		
Supplies	510	837,829.00
Food	570	7,407,576.00
Commodities	580	1,532,687.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2013

Exhibit K-14
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	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	72,705,998.00	1,032,085.00	152,418.00	73,890,501.00
Basic Programs 101, 102, and 103 (Function 5100)	140				0.00
Basic Programs 101, 102, and 103 (Function 5100)	750	1,336,462.00	18,307.00	1,163.00	1,355,932.00
Total Basic Program Salaries		74,042,460.00	1,050,392.00	153,581.00	75,246,433.00
Other Programs 130 (ESOL) (Function 5100)	120				0.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	15,527,246.00	21,313.00		15,548,559.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	210,294.00	2,284.00		212,578.00
Total ESE Program Salaries		15,737,540.00	23,597.00	0.00	15,761,137.00
Career Program 300 (Function 5300)	120	3,401,108.00			3,401,108.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	58,790.00			58,790.00
Total Career Program Salaries		3,459,898.00	0.00	0.00	3,459,898.00
TOTAL		93,239,898.00	1,073,989.00	153,581.00	94,467,468.00

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	3,199,578.00	87,710.00	0.00	3,287,288.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2013

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
<i>Instruction:</i>								
Basic Instruction	5100							0.00
Exceptional Instruction	5200							0.00
Career Education Instruction	5300							0.00
Adult General Instruction	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Charter School Distributions - Object 390 (Distributions to charter schools are used in federal reporting)	Object Number	Amount
<i>Expenditures:</i>		
General Fund	390	34,112,640.00
Food Service Special Revenue Fund	390	0.00
Other Federal Programs Special Revenue Fund	390	17,553.00
Federal Economic Stimulus Special Revenue Funds	390	0.00
Total Charter School Distributions		34,130,193.00

LIFELONG LEARNING: (Lifelong Learning Expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total:	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2012	Earnings 2012-2013	Expenditures 2012-2013	Unexpended June 30, 2013
Earnings, Expenditures, and Carryforward Amounts:		734,008.00	734,008.00	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			734,008.00	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy, and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			734,008.00	

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2013

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten Instruction	5500	1,049,905.00	309,049.00	495.00	0.00	14,936.00	1,075.00	21,737.00	1,397,197.00
Student Personnel Services	6100	3,000.00	398.00	150.00	0.00	0.00	0.00	0.00	3,548.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300							10.00	10.00
Instructional Staff Training Services	6400	855.00	75.00					787.00	1,717.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	118.00	9.00						127.00
Student Transportation Services	7800	8,541.00	903.00					6,635.00	16,079.00
Operation of Plant	7900				74,208.00				74,208.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							0.00	0.00
Interest	720							0.00	0.00
Total Expenditures		1,062,419.00	310,434.00	645.00	74,208.00	14,936.00	1,075.00	29,169.00	1,492,886.00

[1] Include expenditures for the summer program (Section 1002.61, F.S.) and the school-year program (Section 1002.63, F.S.).