

DISTRICT SCHOOL BOARD OF LAKE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2016

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	309,923.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	309,923.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	575,850.00
National Forest Funds	3255	78,667.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	693,526.00
Total Federal Through State and Local	3200	1,348,043.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	136,671,466.00
Workforce Development	3315	4,368,423.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	296,572.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	23,045.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	389,945.00
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	45,218,258.00
Florida School Recognition Funds	3361	2,113,636.00
Voluntary Prekindergarten Program	3371	1,352,468.00
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	102,102.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	486,846.00
Total State	3300	191,022,761.00
<i>Local:</i>		
District School Taxes	3411	100,145,662.00
Tax Redemptions	3421	174,075.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Interest on Investments	3431	17,724.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	1,472,659.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
<i>Other Fees:</i>		
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	10,950.00
Transportation Services Rendered for School Activities	3492	537,791.00
Sale of Junk	3493	141,232.00
Receipt of Federal Indirect Cost Rate	3494	981,597.00
Other Miscellaneous Local Sources	3495	1,351,331.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	11,925.00
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	464,996.00
Total Local	3400	105,309,942.00
Total Revenues	3000	297,990,669.00

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, 2016

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	110,833,373.00	33,531,723.00	43,617,029.00	650.00	6,460,507.00	882,739.00	4,927,251.00	200,253,272.00
Student Support Services	6100	10,234,140.00	3,355,222.00	462,104.00		107,668.00	20,186.00	118,686.00	14,298,006.00
Instructional Media Services	6200	2,335,738.00	701,721.00	95,809.00		42,675.00	284,745.00	45,391.00	3,506,079.00
Instruction and Curriculum Development Services	6300	3,878,569.00	1,186,048.00	79,210.00	341.00	30,821.00	7,652.00	14,912.00	5,197,553.00
Instructional Staff Training Services	6400	3,084,896.00	872,928.00	1,069,854.00		209,101.00	14,187.00	244,881.00	5,495,847.00
Instruction-Related Technology	6500	1,044,603.00	263,802.00				4,451.00	100.00	1,312,956.00
Board	7100	285,560.00	124,194.00	358,341.00		1,550.00		620.00	770,265.00
General Administration	7200	651,382.00	183,788.00	55,264.00	15.00	6,729.00	148.00	20,745.00	918,071.00
School Administration	7300	13,653,534.00	4,136,383.00	240,521.00		109,184.00	46,649.00	129,485.00	18,315,756.00
Facilities Acquisition and Construction	7410	321,507.00	111,789.00	18,447.00		3,470.00	20,095.00	85.00	475,393.00
Fiscal Services	7500	1,312,078.00	385,157.00	140,307.00		14,148.00	2,963.00	23,098.00	1,877,751.00
Food Services	7600								0.00
Central Services	7700	4,030,585.00	1,144,901.00	824,030.00	24,058.00	82,381.00	19,660.00	119,161.00	6,244,776.00
Student Transportation Services	7800	8,045,884.00	3,449,308.00	1,541,104.00	1,500,565.00	1,009,271.00	17,314.00	433,400.00	15,996,846.00
Operation of Plant	7900	7,345,961.00	3,306,684.00	6,504,317.00	7,413,187.00	772,365.00	47,096.00	169,424.00	25,559,034.00
Maintenance of Plant	8100	4,704,993.00	1,705,752.00	1,177,566.00	144,922.00	358,446.00	55,354.00	529.00	8,147,562.00
Administrative Technology Services	8200	1,297,014.00	396,497.00	1,368,109.00		90,497.00	478,091.00	5,778.00	3,635,986.00
Community Services	9100	63,934.00	19,893.00	17,409.00				770.00	102,006.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						560,704.00		560,704.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		173,123,751.00	54,875,790.00	57,569,421.00	9,083,738.00	9,298,813.00	2,462,034.00	6,254,316.00	312,667,863.00
Excess (Deficiency) of Revenues Over Expenditures									(14,677,194.00)

DISTRICT SCHOOL BOARD OF LAKE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

Exhibit K-1

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For the Fiscal Year Ended June 30, 2016

Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	48,467.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	13,592,820.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	377,142.00
Total Transfers In	3600	13,969,962.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	(776,966.00)
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	(84,639.00)
To Enterprise Funds	990	
Total Transfers Out	9700	(861,605.00)
Total Other Financing Sources (Uses)		13,156,824.00
Net Change In Fund Balance		(1,520,370.00)
Fund Balance, July 1, 2015	2800	17,039,286.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,608,250.00
Restricted Fund Balance	2720	189,772.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	1,557,963.00
Unassigned Fund Balance	2750	12,162,931.00
Total Fund Balances, June 30, 2016	2700	15,518,916.00

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

Exhibit K-2

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Fund 410

For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	11,108,745.00
School Breakfast Reimbursement	3262	2,919,525.00
Afterschool Snack Reimbursement	3263	370,978.00
Child Care Food Program	3264	
USDA-Donated Commodities	3265	1,625,001.00
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	16,024,249.00
<i>State:</i>		
School Breakfast Supplement	3337	98,302.00
School Lunch Supplement	3338	140,738.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	239,040.00
<i>Local:</i>		
Interest on Investments	3431	832.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	3,661,535.00
Student Breakfasts	3452	9,039.00
Adult Breakfasts/Lunches	3453	83,117.00
Student and Adult á la Carte Fees	3454	327,791.00
Student Snacks	3455	1,122.00
Other Food Sales	3456	51,109.00
Other Miscellaneous Local Sources	3495	18,457.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	4,153,002.00
Total Revenues	3000	20,416,291.00

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

Exhibit K-2

FDOE Page 5

Fund 410

For the Fiscal Year Ended June 30, 2016

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	5,926,045.00
Employee Benefits	200	2,610,133.00
Purchased Services	300	320,112.00
Energy Services	400	223,532.00
Materials and Supplies	500	9,067,060.00
Capital Outlay	600	635,605.00
Other	700	619,017.00
Other Capital Outlay (Function 9300)	600	825,715.00
Total Expenditures		20,227,219.00
Excess (Deficiency) of Revenues Over Expenditures		189,072.00
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	
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		189,072.00
Fund Balance, July 1, 2015	2800	12,167,483.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	699,350.00
Restricted Fund Balance	2720	11,657,205.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	12,356,555.00

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

Exhibit K-3

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Fund 420

For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	41,757.00
Total Federal Direct	3100	41,757.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	571,065.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	7,842,336.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	470,244.00
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>NCLB - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	10,413,789.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,129,740.00
Math and Science Partnerships - Title II, Part B	3226	432,287.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	331,182.00
Total Federal Through State and Local	3200	21,190,643.00
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	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	
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	0.00
Total Revenues	3000	21,232,400.00

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, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	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, 2015	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 Balances, June 30, 2016	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**

Exhibit K-4
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Funds 430

For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Totals
<i>Federal Direct:</i>					
Workforce Innovation and Opportunity Act (WIOA)	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
<i>Federal Through State and Local:</i>					
Career and Technical Education	3201				0.00
Race to the Top	3214				0.00
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				0.00
Other Food Services	3269				0.00
Federal Through Local	3280				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State and Local	3200	0.00	0.00	0.00	0.00
<i>State:</i>					
State Through Local	3380				0.00
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	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
Total Revenues	3000	0.00	0.00	0.00	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, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	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, 2015	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 Balances, June 30, 2016	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, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	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, 2015	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 Balances, June 30, 2016	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, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	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, 2015	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 Balances, June 30, 2016	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, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
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, 2015	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 Balances, June 30, 2016	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, 2016

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 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
<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	1,209,468.00							1,209,468.00
SBE/COBI Bond Interest	3326	230.00							230.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	1,209,698.00	0.00	0.00	0.00	0.00	0.00	0.00	1,209,698.00
<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						1,408.00		1,408.00
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		0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	1,408.00	0.00	1,408.00
Total Revenues	3000	1,209,698.00	0.00	0.00	0.00	0.00	1,408.00	0.00	1,211,106.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	852,000.00					21,338,554.00		22,190,554.00
Interest	720	381,463.00					10,428,506.00		10,809,969.00
Dues and Fees	730	375.00					292,234.00		292,609.00
Miscellaneous	790								0.00
Total Expenditures		1,233,838.00	0.00	0.00	0.00	0.00	32,059,294.00	0.00	33,293,132.00
Excess (Deficiency) of Revenues Over Expenditures		(24,140.00)	0.00	0.00	0.00	0.00	(32,057,886.00)	0.00	(32,082,026.00)

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, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 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
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						27,968,159.00		27,968,159.00
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						(27,671,843.00)		(27,671,843.00)
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610						776,966.00		776,966.00
From Capital Projects Funds	3630						29,940,976.00		29,940,976.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	30,717,942.00	0.00	30,717,942.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	31,014,258.00	0.00	31,014,258.00
Net Change in Fund Balances		(24,140.00)	0.00	0.00	0.00	0.00	(1,043,628.00)	0.00	(1,067,768.00)
Fund Balance, July 1, 2015	2800	193,679.00					2,005,539.00		2,199,218.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	169,539.00					961,911.00		1,131,450.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2016	2700	169,539.00	0.00	0.00	0.00	0.00	961,911.00	0.00	1,131,450.00

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, 2016

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 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											0.00
<i>State:</i>												
CO&DS Distributed	3321						319,610.00					319,610.00
Interest on Undistributed CO&DS	3325						3,138.00					3,138.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341		148,833.00									148,833.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				715,522.00							715,522.00
Classrooms First Program	3392											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				324,442.00							324,442.00
Other Miscellaneous State Revenues	3399									165,110.00		165,110.00
Total State Sources	3300	0.00	148,833.00	0.00	1,039,964.00	0.00	322,748.00	0.00	0.00	165,110.00	0.00	1,676,655.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							26,368,090.00				26,368,090.00
County Local Sales Tax	3418					14,028,543.00						14,028,543.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421							45,586.00				45,586.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431		25.00			322.00	1,496.00	810.00		177,236.00		179,889.00
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							2,641.00				2,641.00
Impact Fees	3496									13,315,564.00		13,315,564.00
Refunds of Prior Year's Expenditures	3497							131.00				131.00
Total Local Sources	3400	0.00	25.00	0.00	0.00	14,028,865.00	1,496.00	26,417,258.00	0.00	13,492,800.00	0.00	53,940,444.00
Total Revenues	3000	0.00	148,858.00	0.00	1,039,964.00	14,028,865.00	324,244.00	26,417,258.00	0.00	13,657,910.00	0.00	55,617,099.00
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630									155,973.00		155,973.00
Furniture, Fixtures and Equipment	640							481,573.00		91,036.00		572,609.00
Motor Vehicles (Including Buses)	650							1,922,546.00				1,922,546.00
Land	660									3,536,166.00		3,536,166.00
Improvements Other Than Buildings	670		128,292.00		7,199.00			721,899.00		150,139.00		1,007,529.00
Remodeling and Renovations	680				1,023,786.00	8,855.00		3,554,801.00		273,730.00		4,861,172.00
Computer Software	690							89,687.00				89,687.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						1,108.00					1,108.00
Miscellaneous	790											0.00
Total Expenditures		0.00	128,292.00	0.00	1,030,985.00	8,855.00	1,108.00	6,770,506.00	0.00	4,207,044.00	0.00	12,146,790.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	20,566.00	0.00	8,979.00	14,020,010.00	323,136.00	19,646,752.00	0.00	9,450,866.00	0.00	43,470,309.00

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, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 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											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(13,592,820.00)				(13,592,820.00)
To Debt Service Funds	920					(12,243,581.00)		(8,025,185.00)		(9,672,210.00)		(29,940,976.00)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970							(318,972.00)				(318,972.00)
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	(12,243,581.00)	0.00	(21,936,977.00)	0.00	(9,672,210.00)	0.00	(43,852,768.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	(12,243,581.00)	0.00	(21,936,977.00)	0.00	(9,672,210.00)	0.00	(43,852,768.00)
Net Change in Fund Balances		0.00	20,566.00	0.00	8,979.00	1,776,429.00	323,136.00	(2,290,225.00)	0.00	(221,344.00)	0.00	(382,459.00)
Fund Balance, July 1, 2015	2800		341,074.00			8,722,896.00	891,952.00	2,301,848.00		36,098,164.00		48,355,934.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720		361,640.00		8,979.00	10,499,325.00	1,215,088.00	11,623.00		35,876,820.00		47,973,475.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2016	2700	0.00	361,640.00	0.00	8,979.00	10,499,325.00	1,215,088.00	11,623.00	0.00	35,876,820.00	0.00	47,973,475.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
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, 2015	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 Balances, June 30, 2016	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, 2016

Exhibit K-9
 FDOE Page 17
Funds 900

INCOME OR (LOSS)	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
OPERATING REVENUES									
Charges for Services	3481						2,994,167.00		2,994,167.00
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	2,994,167.00	0.00	2,994,167.00
OPERATING EXPENSES (Function 9900)									
Salaries	100						1,722,575.00		1,722,575.00
Employee Benefits	200						506,026.00		506,026.00
Purchased Services	300						53,029.00		53,029.00
Energy Services	400						7,109.00		7,109.00
Materials and Supplies	500						62,476.00		62,476.00
Capital Outlay	600						115,063.00		115,063.00
Other	700						16,922.00		16,922.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	2,483,200.00	0.00	2,483,200.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	510,967.00	0.00	510,967.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						139.00		139.00
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	139.00	0.00	139.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	511,106.00	0.00	511,106.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910						(377,142.00)		(377,142.00)
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	(377,142.00)	0.00	(377,142.00)
Change in Net Position		0.00	0.00	0.00	0.00	0.00	133,964.00	0.00	133,964.00
Net Position, July 1, 2015	2880						1,129,239.00		1,129,239.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780						1,263,203.00		1,263,203.00

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, 2016

Exhibit K-10
 FDOE Page 18
Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481	2,446,557.00						208,684.00	2,655,241.00
Charges for Sales	3482								0.00
Premium Revenue	3484					281,974.00	40,222,602.00		40,504,576.00
Other Operating Revenues	3489						995,650.00		995,650.00
Total Operating Revenues		2,446,557.00	0.00	0.00	0.00	281,974.00	41,218,252.00	208,684.00	44,155,467.00
OPERATING EXPENSES (Function 9900)									
Salaries	100						118,671.00	34,869.00	153,540.00
Employee Benefits	200						30,031.00	13,489.00	43,520.00
Purchased Services	300						60,454.00	106,667.00	167,121.00
Energy Services	400						6,819.00	9,735.00	16,554.00
Materials and Supplies	500						472,808.00	128,563.00	601,371.00
Capital Outlay	600						318,972.00		318,972.00
Other	700	1,850,764.00				251,222.00	40,548,073.00		42,650,059.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		1,850,764.00	0.00	0.00	0.00	251,222.00	41,555,828.00	293,323.00	43,951,137.00
Operating Income (Loss)		595,793.00	0.00	0.00	0.00	30,752.00	(337,576.00)	(84,639.00)	204,330.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	100.00							100.00
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						18,604.00		18,604.00
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)		100.00	0.00	0.00	0.00	0.00	18,604.00	0.00	18,704.00
Income (Loss) Before Operating Transfers		595,893.00	0.00	0.00	0.00	30,752.00	(318,972.00)	(84,639.00)	223,034.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610							84,639.00	84,639.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630						318,972.00		318,972.00
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	318,972.00	84,639.00	403,611.00
<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		595,893.00	0.00	0.00	0.00	30,752.00	0.00	0.00	626,645.00
Net Position, July 1, 2015	2880	1,140,259.00				118,296.00			1,258,555.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780	1,736,152.00				149,048.00			1,885,200.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
 June 30, 2016

Exhibit K-11
 FDOE Page 19
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2015	Additions	Deductions	Ending Balance June 30, 2016
Cash	1110	2,640,605.00	6,755,057.00	6,476,960.00	2,918,702.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		2,640,605.00	6,755,057.00	6,476,960.00	2,918,702.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290	2,640,605.00	6,755,057.00	6,476,960.00	2,918,702.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		2,640,605.00	6,755,057.00	6,476,960.00	2,918,702.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2016

	Account Number	Governmental Activities Total Balance [1] June 30, 2016	Business-Type Activities Total Balance [1] June 30, 2016	Total	Governmental Activities - Debt Principal Payments 2015-16	Governmental Activities - Principal Due Within One Year 2016-17	Governmental Activities - Debt Interest Payments 2015-16	Governmental Activities - Interest Due Within One Year 2016-17
Notes Payable	2310	8,015,000.00		8,015,000.00	3,930,000.00	3,985,000.00	121,756.00	73,475.00
Obligations Under Capital Leases	2315	4,636,868.00		4,636,868.00	1,669,739.00	1,684,013.00	90,217.00	75,943.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	7,233,000.00		7,233,000.00	852,000.00	827,000.00	381,462.00	333,050.00
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			0.00				
Total Bonds Payable	2320	7,233,000.00	0.00	7,233,000.00	852,000.00	827,000.00	381,462.00	333,050.00
Liability for Compensated Absences	2330	16,157,799.00		16,157,799.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	229,797,856.00		229,797,856.00	15,785,000.00	16,865,000.00	9,828,740.00	9,106,993.00
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	229,797,856.00	0.00	229,797,856.00	15,785,000.00	16,865,000.00	9,828,740.00	9,106,993.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	10,337,448.00		10,337,448.00				
Net Pension Liability	2365	118,511,301.00		118,511,301.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		394,689,272.00	0.00	394,689,272.00	22,236,739.00	23,361,013.00	10,422,175.00	9,589,461.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2016, 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, 2016

Exhibit K-13

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CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2015	Returned To FDOE	Revenues [1] 2015-16	Expenditures 2015-16	Flexibility [2] 2015-16	Unexpended June 30, 2016
Class Size Reduction Operating Funds (3355)	94740	0.00		45,218,258.00	45,218,258.00		0.00
Excellent Teaching Program (3363)	90570	0.00					0.00
Florida Digital Classrooms (FEFP Earmark)	98250	0.00		886,326.00	620,717.00		265,609.00
Florida School Recognition Funds (3361)	92040	27,739.00		2,113,636.00	2,077,734.00		63,641.00
Instructional Materials (FEFP Earmark) [3]	90880	1,967,139.00		3,155,907.00	5,123,046.00		0.00
Library Media (FEFP Earmark) [3]	90881	13,172.00		178,211.00	172,352.00		19,031.00
Preschool Projects (3372)	97950	0.00					0.00
Public School Technology	90320	0.00					0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	30,593.00		1,893,611.00	1,817,581.00		106,623.00
Safe Schools (FEFP Earmark) [5]	90803	26,364.00		837,983.00	864,347.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030	0.00					0.00
Student Transportation (FEFP Earmark)	90830	0.00		0.00	0.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	0.00		9,698,812.00	9,698,812.00		0.00
Teacher Training	91290	0.00					0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	7,592.00		693,382.00	700,497.00		477.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00		1,288,438.00	1,288,438.00		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	0.00		64,030.00	64,030.00		0.00

[1] Include both state and local revenue sources.

[2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[4] Expenditures for designated low-performing elementary schools should be included in expenditures.

[5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2016

	Subobject	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	105,079.00	4,120.00			109,199.00
Bottled Gas	421	24,941.00	761.00			25,702.00
Electricity	430	7,256,470.00	205,611.00			7,462,081.00
Heating Oil	440					0.00
Total		7,386,490.00	210,492.00	0.00	0.00	7,596,982.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	56,771.00				56,771.00
Diesel Fuel	460	1,443,794.00				1,443,794.00
Oil and Grease	540	28,045.00				28,045.00
Total		1,528,610.00		0.00	0.00	1,528,610.00

	Subobject	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				892,466.00	892,466.00

	Subobject	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:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	969,184.00
Food	570	6,480,529.00
Donated Foods	580	1,616,122.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2016

Exhibit K-14
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	Subobject	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	78,242,603.00	773,261.00		79,015,864.00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	2,317,058.00	10,593.00		2,327,651.00
Total Basic Program Salaries		80,559,661.00	783,854.00	0.00	81,343,515.00
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	16,928,519.00			16,928,519.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	317,523.00			317,523.00
Total ESE Program Salaries		17,246,042.00	0.00	0.00	17,246,042.00
Career Program 300 (Function 5300)	120				0.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		0.00	0.00	0.00	0.00
Total		97,805,703.00	783,854.00	0.00	98,589,557.00

	Subobject	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	4,653,090.00			4,653,090.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2016

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>Instruction:</i>								
Basic	5100							0.00
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	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

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	37,633,236.00			37,633,236.00
Food Service Special Revenue Fund	410	1,510.00			1,510.00
Other Federal Programs Special Revenue Fund	420	2,182.00			2,182.00
Federal Economic Stimulus Special Revenue Funds	430				0.00
Capital Projects Funds	3XX	324,443.00			324,443.00
Total Charter School Distributions		37,961,371.00	0.00	0.00	37,961,371.00

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 June 30, 2015	Earnings 2015-16	Expenditures 2015-16	Unexpended June 30, 2016
Earnings, Expenditures and Carryforward Amounts:		575,850.00	575,850.00	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			575,850.00	
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			575,850.00	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2016:</i>		
Total Assets and Deferred Outflows of Resources	100	42,182,994.00
Total Liabilities and Deferred Inflows of Resources	100	26,637,914.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2016

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	5500	1,059,206.00	323,191.00	1,119.00		12,147.00	1,940.00	16,666.00	1,414,269.00
Student Support Services	6100	1,513.00	234.00	349.00					2,096.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	2,565.00	204.00						2,769.00
Instruction-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	6,863.00		1,191.00				3,844.00	11,898.00
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		1,070,147.00	323,629.00	2,659.00	0.00	12,147.00	1,940.00	20,510.00	1,431,032.00

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