

DISTRICT SCHOOL BOARD OF LAKE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2020

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	289,624.78
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	289,624.78
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,402,323.41
National Forest Funds	3255	65,884.20
Federal Through Local	3280	48,389.00
Miscellaneous Federal Through State	3299	1,267,468.99
Total Federal Through State and Local	3200	2,784,065.60
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	163,767,046.00
Workforce Development	3315	4,707,846.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	411,000.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	24,819.84
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	370,205.21
District Discretionary Lottery Funds	3344	44,691.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	48,058,610.00
Florida School Recognition Funds	3361	1,304,098.00
Voluntary Prekindergarten Program	3371	1,472,719.86
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	1,155,606.93
Total State	3300	221,418,744.84
<i>Local:</i>		
District School Taxes	3411	130,572,658.20
Tax Redemptions	3421	86,625.47
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Interest on Investments	3431	472,454.18
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	158,596.45
Interest Income - Leases	3445	
<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	6,207.00
Transportation Services Rendered for School Activities	3492	85,191.28
Sale of Junk	3493	84,408.53
Receipt of Federal Indirect Cost Rate	3494	851,034.19
Other Miscellaneous Local Sources	3495	2,020,640.53
Refunds of Prior Year's Expenditures	3497	62,435.03
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	454,012.06
Total Local	3400	134,854,262.92
Total Revenues	3000	359,346,698.14

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, 2020

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	84,048.92
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	14,016,015.02
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	14,016,015.02
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	(474,215.28)
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(474,215.28)
Total Other Financing Sources (Uses)		13,625,848.66
Net Change In Fund Balance		12,582,428.50
Fund Balance, July 1, 2019	2800	16,908,908.21
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,718,442.63
Restricted Fund Balance	2720	7,381,340.59
Committed Fund Balance	2730	
Assigned Fund Balance	2740	960,628.48
Unassigned Fund Balance	2750	19,430,925.01
Total Fund Balances, June 30, 2020	2700	29,491,336.71

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

Exhibit K-2
FDOE Page 4
Fund 410

For the Fiscal Year Ended June 30, 2020

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	14,364,775.81
School Breakfast Reimbursement	3262	4,176,389.38
Afterschool Snack Reimbursement	3263	282,000.94
Child Care Food Program	3264	
USDA-Donated Commodities	3265	1,841,230.06
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	85,905.28
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	20,750,301.47
<i>State:</i>		
School Breakfast Supplement	3337	120,612.00
School Lunch Supplement	3338	122,477.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	243,089.00
<i>Local:</i>		
Interest on Investments	3431	130,763.96
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	321,058.93
Student Breakfasts	3452	304.27
Adult Breakfasts/Lunches	3453	36,971.32
Student and Adult á la Carte Fees	3454	618,386.45
Student Snacks	3455	
Other Food Sales	3456	12,525.60
Other Miscellaneous Local Sources	3495	9,964.19
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	1,129,974.72
Total Revenues	3000	22,123,365.19

**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, 2020

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	7,024,038.88
Employee Benefits	200	3,686,956.27
Purchased Services	300	516,120.86
Energy Services	400	573,811.04
Materials and Supplies	500	9,089,244.11
Capital Outlay	600	570,439.33
Other	700	698,418.32
Other Capital Outlay (Function 9300)	600	1,691,808.57
Total Expenditures		23,850,837.38
Excess (Deficiency) of Revenues Over Expenditures		(1,727,472.19)
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		(1,727,472.19)
Fund Balance, July 1, 2019	2800	13,353,915.06
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,574,523.76
Restricted Fund Balance	2720	10,051,919.11
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2020	2700	11,626,442.87

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

Exhibit K-3
FDOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2020

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	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	630,124.89
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	9,727,297.66
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	395,021.56
English Literacy and Civics Education	3222	31,140.80
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	11,625,750.19
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,568,483.50
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	292,427.10
Twenty-First Century Schools - Title IV	3242	107,412.60
Federal Through Local	3280	75,430.77
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	895,951.65
Total Federal Through State and Local	3200	25,349,040.72
<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	25,349,040.72

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, 2020

Exhibit K-3
 FDOE 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	4,446,550.47	1,933,315.22	1,260,406.18		1,151,937.18	595,045.47	225,432.89	9,612,687.41
Student Support Services	6100	2,043,469.30	960,438.18	149,200.27		97,687.90	4,235.79	31,637.73	3,286,669.17
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	4,901,229.97	1,676,344.27	452,652.75		19,138.65	2,069.46	9,912.34	7,061,347.44
Instructional Staff Training Services	6400	2,446,008.45	799,723.86	486,615.09		111,616.43		175,773.08	4,019,736.91
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							853,345.36	853,345.36
School Administration	7300	3,953.32	580.59						4,533.91
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	3,470.00	281.82	50,885.72				630.50	55,268.04
Student Transportation Services	7800	18,400.60	1,714.97	80,884.00	27,080.11			25,553.16	153,632.84
Operation of Plant	7900	826.38	177.93	8,794.80					9,799.11
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200			2,322.00					2,322.00
Community Services	9100	326.16	54.85						381.01
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						289,317.52		289,317.52
Total Expenditures		13,864,234.65	5,372,631.69	2,491,760.81	27,080.11	1,380,380.16	890,668.24	1,322,285.06	25,349,040.72
Excess (Deficiency) of Revenues over Expenditures									0.00
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 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, 2019	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, 2020	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, 2020

Exhibit K-4
 FDOE Page 8
 Fund 490

REVENUES		Account Number								
<i>Federal Through State and Local:</i>										
Federal Through Local		3280								
Miscellaneous Federal Through State		3299								
Total Federal Through State and Local		3200							0.00	
<i>State:</i>										
Other Miscellaneous State Revenues		3399								
<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	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 Support 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
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								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										
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										
Fund Balance, July 1, 2019		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, 2020		2700							0.00	

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 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	854,814.65							854,814.65
SBE/COBI Bond Interest	3326	1,192.36							1,192.36
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	856,007.01	0.00	0.00	0.00	0.00	0.00	0.00	856,007.01
<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						4,409.81		4,409.81
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
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	4,409.81	0.00	4,409.81
Total Revenues	3000	856,007.01	0.00	0.00	0.00	0.00	4,409.81	0.00	860,416.82
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	659,000.00					11,470,648.77		12,129,648.77
Interest	720	212,572.60					7,397,752.64		7,610,325.24
Dues and Fees	730	3,138.08					27,433.85		30,571.93
Other Debt Service	791	527,371.03							527,371.03
Total Expenditures		1,402,081.71	0.00	0.00	0.00	0.00	18,895,835.26	0.00	20,297,916.97
Excess (Deficiency) of Revenues Over Expenditures		(546,074.70)	0.00	0.00	0.00	0.00	(18,891,425.45)	0.00	(19,437,500.15)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 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	474,000.00							474,000.00
Premium on Refunding Bonds	3792	54,905.45							54,905.45
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								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmts (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								0.00
From Capital Projects Funds	3630						18,884,466.08		18,884,466.08
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	18,884,466.08	0.00	18,884,466.08
<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)		528,905.45	0.00	0.00	0.00	0.00	18,884,466.08	0.00	19,413,371.53
Net Change in Fund Balances		(17,169.25)	0.00	0.00	0.00	0.00	(6,959.37)	0.00	(24,128.62)
Fund Balance, July 1, 2019	2800	107,976.70					8,706.05		116,682.75
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	90,807.45					1,746.68		92,554.13
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2020	2700	90,807.45	0.00	0.00	0.00	0.00	1,746.68	0.00	92,554.13

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, 2020

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 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 Capital 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						775,021.51					775,021.51
Interest on Undistributed CO&DS	3325						48,537.57					48,537.57
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341		148,833.32									148,833.32
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391											0.00
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				1,288,488.00							1,288,488.00
Other Miscellaneous State Revenues	3399									867,822.86		867,822.86
Total State Sources	3300	0.00	148,833.32	0.00	1,288,488.00	0.00	823,559.08	0.00	0.00	867,822.86	0.00	3,128,703.26
<i>Local:</i>												
District Local Capital Improvement Tax	3413							36,384,717.30				36,384,717.30
County Local Sales Tax	3418									15,023,872.71		15,023,872.71
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421							25,464.22				25,464.22
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431		6,388.67				19,587.66	213,701.59		1,280,228.99		1,519,906.91
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433									(74,556.85)		(74,556.85)
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495							2,406.87		650,305.68		652,712.55
Impact Fees	3496									26,525,672.42		26,525,672.42
Refunds of Prior Year's Expenditures	3497							30,335.25				30,335.25
Total Local Sources	3400	0.00	6,388.67	0.00	0.00	0.00	19,587.66	36,656,625.23	0.00	43,405,522.95	0.00	80,088,124.51
Total Revenues	3000	0.00	155,221.99	0.00	1,288,488.00	0.00	843,146.74	36,656,625.23	0.00	44,273,345.81	0.00	83,216,827.77
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630						124,113.79	211,646.00		3,686,212.90		4,021,972.69
Furniture, Fixtures and Equipment	640						62,234.15	265,277.45		3,871,950.15		4,199,461.75
Motor Vehicles (Including Buses)	650							3,484,708.65				3,484,708.65
Land	660											0.00
Improvements Other Than Buildings	670				188.81			618,827.37		22,579.21		641,595.39
Remodeling and Renovations	680				582,618.02			4,754,170.77		20,733.00		5,357,521.79
Computer Software	690							361,792.86				361,792.86
Charter School Local Capital Improvement	793											0.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						1,710.34					1,710.34
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	582,806.83	0.00	188,058.28	9,696,423.10	0.00	7,601,475.26	0.00	18,068,763.47
Excess (Deficiency) of Revenues Over Expenditures		0.00	155,221.99	0.00	705,681.17	0.00	655,088.46	26,960,202.13	0.00	36,671,870.55	0.00	65,148,064.30

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, 2020

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 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 Capital 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
<i>Transfers In:</i>												
From General Fund	3610							474,215.28				474,215.28
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	474,215.28	0.00	0.00	0.00	474,215.28
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910				(1,288,488.00)			(12,538,516.01)		(189,011.01)		(14,016,015.02)
To Debt Service Funds	920							(9,826,564.53)		(9,057,901.55)		(18,884,466.08)
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	(1,288,488.00)	0.00	0.00	(22,365,080.54)	0.00	(9,246,912.56)	0.00	(32,900,481.10)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(1,288,488.00)	0.00	0.00	(21,890,865.26)	0.00	(9,246,912.56)	0.00	(32,426,265.82)
Net Change in Fund Balances		0.00	155,221.99	0.00	(582,806.83)	0.00	655,088.46	5,069,336.87	0.00	27,424,957.99	0.00	32,721,798.48
Fund Balance, July 1, 2019	2800		774,660.02		624,200.64		2,822,640.57	9,627,856.97		64,957,430.76		78,806,788.96
Adjustments to Fund Balances	2891									24,932,757.34		24,932,757.34
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720		929,882.01		41,393.81		3,477,729.03	14,697,193.84		117,315,146.09		136,461,344.78
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2020	2700	0.00	929,882.01	0.00	41,393.81	0.00	3,477,729.03	14,697,193.84	0.00	117,315,146.09	0.00	136,461,344.78

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, 2019	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, 2020	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, 2020

Exhibit K-8
 FDOE Page 13
 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						2,366,874.67		2,366,874.67
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	2,366,874.67	0.00	2,366,874.67
OPERATING EXPENSES (Function 9900)									
Salaries	100						1,640,135.85		1,640,135.85
Employee Benefits	200						584,683.32		584,683.32
Purchased Services	300						143,956.61		143,956.61
Energy Services	400						4,894.57		4,894.57
Materials and Supplies	500						125,176.03		125,176.03
Capital Outlay	600						78,936.24		78,936.24
Other	700						28,616.19		28,616.19
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	2,606,398.81	0.00	2,606,398.81
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	(239,524.14)	0.00	(239,524.14)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
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	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	(239,524.14)	0.00	(239,524.14)
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								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	(239,524.14)	0.00	(239,524.14)
Net Position, July 1, 2019	2880						1,074,972.18		1,074,972.18
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2020	2780						835,448.04		835,448.04

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUND
 For the Fiscal Year Ended June 30, 2020

Exhibit K-9
 FDOE Page 14
 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								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	2,904,073.96				518,643.46	53,307,036.52		56,729,753.94
Other Operating Revenues	3489						2,627,690.66		2,627,690.66
Total Operating Revenues		2,904,073.96	0.00	0.00	0.00	518,643.46	55,934,727.18	0.00	59,357,444.60
OPERATING EXPENSES (Function 9900)									
Salaries	100						125,571.42		125,571.42
Employee Benefits	200						39,726.08		39,726.08
Purchased Services	300						61,293.90		61,293.90
Energy Services	400						13,302.49		13,302.49
Materials and Supplies	500						530,994.18		530,994.18
Capital Outlay	600						16,833.59		16,833.59
Other	700	2,788,010.23				441,148.35	47,953,925.18		51,183,083.76
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		2,788,010.23	0.00	0.00	0.00	441,148.35	48,741,646.84	0.00	51,970,805.42
Operating Income (Loss)		116,063.73	0.00	0.00	0.00	77,495.11	7,193,080.34	0.00	7,386,639.18
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	13,299.19				19.88	44,400.04		57,719.11
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)		13,299.19	0.00	0.00	0.00	19.88	44,400.04	0.00	57,719.11
Income (Loss) Before Operating Transfers		129,362.92	0.00	0.00	0.00	77,514.99	7,237,480.38	0.00	7,444,358.29
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 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
<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		129,362.92	0.00	0.00	0.00	77,514.99	7,237,480.38	0.00	7,444,358.29
Net Position, July 1, 2019	2880	1,736,564.94				228,069.60	827,039.37		2,791,673.91
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2020	2780	1,865,927.86				305,584.59	8,064,519.75		10,236,032.20

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
SCHOOL INTERNAL FUNDS
 June 30, 2020

Exhibit K-10
 FDOE Page 15
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2019	Additions	Deductions	Ending Balance June 30, 2020
Cash	1110	3,399,244.20	6,044,542.48	5,823,882.25	3,619,904.43
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		3,399,244.20	6,044,542.48	5,823,882.25	3,619,904.43
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	3,399,244.20	6,044,542.48	5,823,882.25	3,619,904.43
Due to Budgetary Funds	2161				0.00
Total Liabilities		3,399,244.20	6,044,542.48	5,823,882.25	3,619,904.43
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments					
Total Net Position	2785	0.00			0.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2020

Exhibit K-11
FDOE Page 16
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2020	Business-Type Activities Total Balance [1] June 30, 2020	Total	Governmental Activities - Debt Principal Payments 2019-20	Governmental Activities - Principal Due Within One Year 2020-21	Governmental Activities - Debt Interest Payments 2019-20	Governmental Activities - Interest Due Within One Year 2020-21
Notes Payable	2310			0.00				
Obligations Under Leases	2315	761,146.00		761,146.00	745,648.77	761,147.00	31,317.62	15,819.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	3,861,000.00		3,861,000.00	668,000.00	615,000.00	211,843.00	180,863.00
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	3,861,000.00	0.00	3,861,000.00	668,000.00	615,000.00	211,843.00	180,863.00
Liability for Compensated Absences	2330	20,908,051.00		20,908,051.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	155,985,000.00		155,985,000.00	10,725,000.00	11,120,000.00	7,366,435.00	6,970,585.00
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	155,985,000.00	0.00	155,985,000.00	10,725,000.00	11,120,000.00	7,366,435.00	6,970,585.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	16,385,010.00		16,385,010.00				
Net Pension Liability	2365	203,807,741.00		203,807,741.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	12,668,723.00		12,668,723.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		414,376,671.00	0.00	414,376,671.00	12,138,648.77	12,496,147.00	7,609,595.62	7,167,267.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2020, 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, 2020

Exhibit K-12
FDOE Page 17

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2019	Returned To FDOE	Revenues 2019-20	Expenditures 2019-20	Flexibility [1] 2019-20	Unexpended June 30, 2020
Class Size Reduction Operating Funds (3355)	94740			48,058,610.00	48,058,610.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250			279,585.00	110,184.00		169,401.00
Florida School Recognition Funds (3361)	92040	52,674.68		1,304,098.00	1,302,353.99		54,418.69
Instructional Materials (FEFP Earmark) [2]	90880	194,550.14		3,604,347.00	3,591,221.32		207,675.82
Library Media (FEFP Earmark) [2]	90881	20,371.11		203,928.00	188,128.53		36,170.58
Mental Health Assistance (FEFP Earmark)	90280	565,099.44		1,166,317.00	1,269,697.37		461,719.07
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [3]	90800	218,614.17		1,957,855.00	1,862,776.65		313,692.52
Safe Schools (FEFP Earmark) [4]	90803			2,689,978.00	2,689,978.00		0.00
Student Transportation (FEFP Earmark)	90830			8,826,313.00	8,826,313.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	1,067,172.06		10,289,685.00	9,407,029.54		1,949,827.52
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	501.78		848,535.00	839,203.51		9,833.27
Voluntary Prekindergarten - School Year Program (3371)	96440			1,405,842.36	1,405,842.36		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441			66,877.50	66,877.50		0.00

- [1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
[2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
[3] Expenditures for designated low-performing elementary schools should be included in expenditures.
[4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF SELECTED SUBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2020

Exhibit K-13
FDOE Page 18

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380	1,676,404.81	130,660.18		1,807,064.99
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	1,676,404.81			1,676,404.81
Natural Gas - All Functions	411	79,565.60	7,914.25		87,479.85
Natural Gas - <i>Functions 7900 & 8100</i>	411	79,565.60			79,565.60
Bottled Gas - All Functions	421	17,795.14	1,306.83		19,101.97
Bottled Gas - <i>Functions 7900 & 8100</i>	421	17,795.14			17,795.14
Electricity - All Functions	430	6,622,482.20	538,986.96		7,161,469.16
Electricity - <i>Functions 7900 & 8100</i>	430	6,622,482.20			6,622,482.20
Heating Oil - All Functions	440				0.00
Heating Oil - <i>Functions 7900 & 8100</i>	440				0.00
Gasoline - All Functions	450	148,464.90	17,285.50	27,080.11	192,830.51
Gasoline - <i>Functions 7900 & 8100</i>	450	143,361.41			143,361.41
Diesel Fuel - All Functions	460	1,321,242.10	8,317.50		1,329,559.60
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	26,872.40			26,872.40
Other Energy Services - All Functions	490				0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490				0.00
Subtotal - Functions 7900 & 8100		8,566,481.56	0.00	0.00	8,566,481.56
Total - All Functions		9,865,954.75	704,471.22	27,080.11	10,597,506.08
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422	1,078.51			1,078.51
Gasoline	450	19,725.65		27,080.11	46,805.76
Diesel Fuel	460	1,260,538.29			1,260,538.29
Oil and Grease	540	28,108.39			28,108.39
Total		1,309,450.84		27,080.11	1,336,530.95

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					
Buses	651			2,960,006.00	2,960,006.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2020

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TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319				0.00
Technology-Related Repairs and Maintenance	359	60,878.14			60,878.14
Technology-Related Rentals	369	3,093,561.59	312,336.15		3,405,897.74
Telephone and Other Data Communication Services	379	513,948.85	451.70		514,400.55
Other Technology-Related Purchased Services	399		1,624.78		1,624.78
Technology-Related Materials and Supplies	5X9	217,068.38	59,374.28		276,442.66
Technology-Related Library Books	619				0.00
Noncapitalized Computer Hardware	644	4,768,244.52	555,343.40	1,553,304.50	6,876,892.42
Technology-Related Noncapitalized Fixtures and Equipment	649	10,347.27	28,411.32	94,380.00	133,138.59
Noncapitalized Software	692	7,790.95	25,101.74		32,892.69
Miscellaneous Technology-Related	799				0.00
Total		8,671,839.70	982,643.37	1,647,684.50	11,302,167.57

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	401,563.36	406,469.67		808,033.03
Technology-Related Capitalized Fixtures and Equipment	648			199,821.14	199,821.14
Capitalized Software	691				0.00
Total		401,563.36	406,469.67	199,821.14	1,007,854.17

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2020

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	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	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	953,633.52
Food	570	4,381,920.29
Donated Foods	580	1,751,655.56

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	72,126,645.00	1,955,508.00	74,082,153.00
Basic Programs 101, 102 and 103 (Function 5100)	140			0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	1,264,906.73	30,707.98	1,295,614.71
Total Basic Program Salaries		73,391,551.73	1,986,215.98	75,377,767.71
Other Programs 130 (ESOL) (Function 5100)	120	3,811,232.00	174,130.00	3,985,362.00
Other Programs 130 (ESOL) (Function 5100)	140			0.00
Other Programs 130 (ESOL) (Function 5100)	750			0.00
Total Other Program Salaries		3,811,232.00	174,130.00	3,985,362.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	37,237,592.00		37,237,592.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	185,753.01	2,315.43	188,068.44
Total ESE Program Salaries		37,423,345.01	2,315.43	37,425,660.44
Career Program 300 (Function 5300)	120	3,205,484.00		3,205,484.00
Career Program 300 (Function 5300)	140			0.00
Career Program 300 (Function 5300)	750	53,405.00		53,405.00
Total Career Program Salaries		3,258,889.00	0.00	3,258,889.00
TOTAL		117,885,017.74	2,162,661.41	120,047,679.15

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	3,803,179.90		3,803,179.90

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2020

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CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
<i>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
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>						
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
<i>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
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>						
Total Flexible Spending Expenditures		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 (FEFP) (Subject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement (Subject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	49,490,596.90	3,853,485.54		647,427.10		53,991,509.54
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		49,490,596.90	3,853,485.54	0.00	647,427.10	0.00	53,991,509.54

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

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2019	Earnings 2019-20	Expenditures 2019-20	Unexpended June 30, 2020
Earnings, Expenditures and Carryforward Amounts:		1,402,323.41	1,402,323.41	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			1,402,323.41	
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			1,402,323.41	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2020		
Total Assets and Deferred Outflows of Resources	100	56,499,368.87
Total Liabilities and Deferred Inflows of Resources	100	27,008,032.16

DISTRICT SCHOOL BOARD OF LAKE COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2020

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	1,149,504.79	446,173.50	22,162.08		11,647.91	1,196.13	32,907.23	1,663,591.64
Student Support Services	6100	1,059.18	242.13						1,301.31
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	1,420.00	114.08						1,534.08
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	5,418.81		1,786.25					7,205.06
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		1,157,402.78	446,529.71	23,948.33	0.00	11,647.91	1,196.13	32,907.23	1,673,632.09

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