DISTRICT SCHOOL BOARD OF LAKE COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND For the Fiscal Year Ended June 30, 2015

For the Fiscal Year Ended June 30, 2015		Fund 100
REVENUES	Account Number	
Federal Direct:	Number	
Federal Impact, Current Operations	3121	0.00
Reserve Officers Training Corps (ROTC)	3191	318,502.00
Miscellaneous Federal Direct Total Federal Direct	3199 3100	218 502 00
Federal Through State and Local:	5100	318,502.00
Medicaid	3202	790,700.00
National Forest Funds	3255	84,931.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	413,462.00
Total Federal Through State and Local State:	3200	1,289,093.00
Florida Education Finance Program (FEFP)	3310	129,590,728.00
Workforce Development	3315	4,868,423.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	145,678.00
Adults with Disabilities	3318	41,897.00
CO&DS Withheld for Administrative Expenditure	3323	22,684.00
Diagnostic and Learning Resources Centers Racing Commission Funds	3335 3341	
State Forest Funds	3342	
State License Tax	3343	364,600.00
District Discretionary Lottery Funds	3344	144,749.00
Categorical Programs:		
Class Size Reduction Operating Funds	3355	44,885,199.00
Florida School Recognition Funds	3361	728,304.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program Preschool Projects	<u> </u>	1,481,808.00
Other State:	5572	
Reading Programs	3373	
Full-Service Schools Program	3378	76,577.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	360,718.00
Total State Local:	3300	182,711,365.00
District School Taxes	3411	96,046,609.00
Tax Redemptions	3421	293,646.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	4 19 6 00
Interest on Investments Gain on Sale of Investments	3431 3432	4,186.00
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	3,159,149.00
Student Fees:		
Adult General Education Course Fees	3461	
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees Postsecondary Lab Fees	3464	
Lifelong Learning Fees	3465 3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Other Fees:		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees Other Schools, Courses and Classes Fees	3473 3479	
Miscellaneous Local:	5479	
Bus Fees	3491	6,927.00
Transportation Services Rendered for School Activities	3492	655,008.00
Sale of Junk	3493	82,197.00
Receipt of Federal Indirect Cost Rate	3494	814,060.00
Other Miscellaneous Local Sources	3495	1,695,480.00
Impact Fees	3496	205.025.025
Refunds of Prior Year's Expenditures Collections for Lost, Damaged and Sold Textbooks	3497	395,825.00
	3498	
	3/00	277 777 00
Receipt of Food Service Indirect Costs Total Local	3499 3400	<u>327,722.00</u> 103,480,809.00

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, 2015

EXPENDITURES	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Instruction	5000	104,461,553.00	31,767,702.00	43,871,798.00	263.00	2,785,378.00	503,733.00	3,730,694.00	187,121,121.00
Student Support Services	6100	9,929,433.00	3,263,618.00	1,074,358.00	0.00	84,845.00	36,778.00	51,530.00	14,440,562.00
Instructional Media Services	6200	2,349,102.00	673,354.00	94,992.00	0.00	58,473.00	283,445.00	43,184.00	3,502,550.00
Instruction and Curriculum Development Services	6300	2,952,383.00	951,598.00	104,691.00	656.00	50,582.00	24,369.00	9,904.00	4,094,183.00
Instructional Staff Training Services	6400	2,569,237.00	775,737.00	861,747.00	0.00	221,992.00	88,526.00	204,231.00	4,721,470.00
Instruction-Related Technology	6500	1,119,201.00	281,863.00	150.00	0.00	11,083.00	0.00	100.00	1,412,397.00
Board	7100	281,457.00	133,733.00	347,798.00	0.00	2,201.00	0.00	22,262.00	787,451.00
General Administration	7200	541,775.00	150,756.00	41,509.00	320.00	6,566.00	800.00	19,249.00	760,975.00
School Administration	7300	13,116,555.00	3,988,005.00	217,566.00	0.00	89,160.00	64,482.00	59,730.00	17,535,498.00
Facilities Acquisition and Construction	7410	292,594.00	100,625.00	1,905.00	0.00	2,202.00	4,102.00	680.00	402,108.00
Fiscal Services	7500	1,156,466.00	345,952.00	135,617.00	0.00	16,469.00	2,144.00	19,558.00	1,676,206.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	3,607,544.00	1,018,442.00	750,915.00	29,266.00	167,570.00	42,421.00	80,262.00	5,696,420.00
Student Transportation Services	7800	7,885,523.00	3,385,238.00	1,465,362.00	2,291,391.00	1,087,841.00	13,541.00	531,710.00	16,660,606.00
Operation of Plant	7900	7,127,815.00	3,251,796.00	5,860,154.00	7,835,707.00	759,165.00	43,207.00	127,087.00	25,004,931.00
Maintenance of Plant	8100	4,514,230.00	1,700,352.00	677,743.00	176,951.00	317,344.00	29,851.00	922.00	7,417,393.00
Administrative Technology Services	8200	1,157,738.00	358,917.00	1,753,136.00		64,673.00	223,909.00	4,325.00	3,562,698.00
Community Services	9100	59,813.00	15,204.00	10,701.00		1,080.00	1,561.00	200.00	88,559.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						347.00		347.00
Other Capital Outlay	9300						611,057.00		611,057.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		163,122,419.00	52,162,892.00	57,270,142.00	10,334,554.00	5,726,624.00	1,974,273.00	4,905,628.00	295,496,532.00
Excess (Deficiency) of Revenues Over Expenditures									(7,696,763.00)

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FDOE Page 2 Fund 100

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, 2015

OTHER FINANCING SOURCES (USES)	Account	runu 100
and CHANGES IN FUND BALANCES	Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	4,977.00
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	9,600,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	456,278.00
Total Transfers In	3600	10,056,278.00
Transfers Out: (Function 9700)		
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	(119,546.00)
To Enterprise Funds	990	
Total Transfers Out	9700	(896,512.00)
Total Other Financing Sources (Uses)		9,164,743.00
Net Change In Fund Balance		1,467,980.00
Fund Balance, July 1, 2014	2800	15,571,306.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	1,699,882.00
Restricted Fund Balance	2720	110,460.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	3,276,842.00
Unassigned Fund Balance	2750	11,952,102.00
Total Fund Balances, June 30, 2015	2700	17,039,286.00

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

- 30 2015

For the Fiscal Year Ended June 30, 2015		Fund 41
REVENUES	Account Number	
Federal Through State and Local:		
School Lunch Reimbursement	3261	10,872,256.00
School Breakfast Reimbursement	3262	2,844,403.00
Afterschool Snack Reimbursement	3263	327,001.00
Child Care Food Program	3264	
USDA-Donated Commodities	3265	1,520,241.0
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	15,563,901.0
State:		
School Breakfast Supplement	3337	105,582.0
School Lunch Supplement	3338	143,497.0
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	249,079.0
Local:		
Interest on Investments	3431	2,483.0
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	3,881,069.0
Student Breakfasts	3452	12,374.0
Adult Breakfasts/Lunches	3453	83,732.0
Student and Adult á la Carte Fees	3454	395,722.0
Student Snacks	3455	9,526.0
Other Food Sales	3456	9,453.0
Other Miscellaneous Local Sources	3495	37,780.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	4,432,139.00
Total Revenues	3000	20,245,119.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued) For the Fiscal Year Ended June 30, 2015

Exhibit K-2 FDOE Page 5 **Fund 410**

For the Fiscal Year Ended June 30, 2015		Fund 410
EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	5,666,183.00
Employee Benefits	200	2,648,705.00
Purchased Services	300	407,273.00
Energy Services	400	260,644.00
Materials and Supplies	500	9,170,865.00
Capital Outlay	600	324,859.00
Other	700	479,219.00
Other Capital Outlay (Function 9300)	600	798,312.00
Total Expenditures		19,756,060.00
Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		489,059.00
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		489,059.00
Fund Balance, July 1, 2014	2800	11,678,424.00
Adjustments to Fund Balance Ending Fund Balance:	2891	
Nonspendable Fund Balance	2710	652,050.00
Restricted Fund Balance	2720	11,515,433.00
Committed Fund Balance	2720	11,515,455.00
Assigned Fund Balance	2730	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	2700	12,167,483.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2015

For the Fiscal Year Ended June 30, 2015		Fund 420
REVENUES	Account Number	
Federal Direct:	Number	
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	33,677.00
Total Federal Direct	3100	33,677.00
Federal Through State and Local:		
Career and Technical Education	3201	536,683.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	8,954,888.00
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	432,505.00
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
NCLB - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	10,424,368.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	964,283.00
Math and Science Partnerships - Title II, Part B	3226	216,459.00
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	516,069.00
Total Federal Through State and Local	3200	22,045,255.00
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:	2.421	
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	22,078,932.00

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued) FDOE Page 7 For the Fiscal Year Ended June 30, 2015 Fund 420 100 200 300 400 500 600 700 Account EXPENDITURES Totals Employee Purchased Energy Materials Capital Number Salaries Benefits Services Services and Supplies Outlay Other Current: 5000 5,938,108.00 1,886,931.00 835,324.00 648,149.00 502,013.00 150,777.00 9,961,302.00 Instruction Student Support Services 6100 1,955,968.00 687,745.00 103,921.00 111,637.00 39,835.00 2,899,106.00 6200 2.537.00 2,537.00 Instructional Media Services 2,887,097,00 787,296.00 802.00 Instruction and Curriculum Development Services 6300 111,058.00 30.672.00 3,816,925.00 Instructional Staff Training Services 6400 3,123,796.00 856,001.00 234,516.00 152,497.00 14,623.00 84,658.00 4,466,091.00 Instruction-Related Technology 6500 0.00 7100 Board 0.00 788,893.00 General Administration 7200 788,893.00 School Administration 7300 0.00 Facilities Acquisition and Construction 7410 0.00 7500 0.00 Fiscal Services Food Services 7600 0.00 7700 Central Services 11,870.00 11,870.00 Student Transportation Services 7800 3,600.00 50,128.00 53,728.00 7900 2,286.00 Operation of Plant 2,286.00 8100 0.00 Maintenance of Plant 8200 0.00 Administrative Technology Services Community Services 9100 175.00 4,047.00 4,222.00 Capital Outlay: Facilities Acquisition and Construction 7420 0.00 9300 71,972.00 Other Capital Outlay 71,972.00 Total Expenditures 13,904,969.00 4,217,973.00 1,302,750.00 802.00 947,002.00 628,443.00 1,076,993.00 22,078,932.00 Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) 0.00 Account Number and CHANGES IN FUND BALANCES 3720 Loans 3730 Sale of Capital Assets 3740 Loss Recoveries Transfers In: 3610 From General Fund From Debt Service Funds 3620 From Capital Projects Funds 3630 3650 Interfund From Permanent Funds 3660 From Internal Service Funds 3670 From Enterprise Funds 3690 Total Transfers In 3600 0.00 Transfers Out: (Function 9700) To the General Fund 910 920 To Debt Service Funds To Capital Projects Funds 930 Interfund 950 To Permanent Funds 960 970 To Internal Service Funds 990 To Enterprise Funds Total Transfers Out 9700 0.00 Total Other Financing Sources (Uses) 0.00 0.00 Net Change in Fund Balance Fund Balance, July 1, 2014 2800 Adjustments to Fund Balance 2891 Ending Fund Balance: Nonspendable Fund Balance 2710 2720 Restricted Fund Balance Committed Fund Balance 2730 Assigned Fund Balance 2740 2750 Unassigned Fund Balance

Exhibit K-3

Total Fund Balances, June 30, 2015

2700

0.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY

DISTRICT SCHOOL BOARD OF LAKE COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS FEDERAL ECONOMIC STIMULUS PROGRAMS For the Fiscal Year Ended June 30, 2015

Exhibit K-4 FDOE Page 8

FEDERAL ECONOMIC STIMULUS PROGRAMS For the Fiscal Year Ended June 30, 2015					FDOE Page 8 Funds 430
REVENUES	Account	Targeted ARRA Stimulus Funds	Other ARRA Stimulus Grants	ARRA Race to the Top	Totals
Federal Direct:	Number	432	433	434	
	2170				0.00
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
Federal Through State and Local:					
Career and Technical Education	3201				0.00
Race to the Top	3214			1,250,164.00	1,250,164.00
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	1,250,164.00	1,250,164.00
State:					
State Through Local	3380				0.00
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	0.00	0.00
Local:					
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	1,250,164.00	1,250,164.00

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND For the Fiscal Year Ended June 30, 2015									Fund 432
	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
urrent:		buures	Delicitits	bernees	Surves	und ouppres	Outury	ould	
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
Capital Outlay:									0.00
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Fotal Expenditures		0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
Excess (Denciency) of Revenues over Experiantines									
OTHER FINANCING SOURCES (USES)	Account								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Number								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Number 3720								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES .oans Sale of Capital Assets	Number 3720 3730								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES .oans ale of Capital Assets .oss Recoveries	Number 3720								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Jale of Capital Assets oss Recoveries Transfers In:	Number 3720 3730 3740								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Joans Sale of Capital Assets Joas Recoveries Fransfers In: From General Fund	Number 3720 3730 3740 3610								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets osos Recoveries Transfers In: From General Fund From Debt Service Funds	Number 3720 3730 3740 3610 3620								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES .oans Sale of Capital Assets .oss Recoveries <i>Pransfers In:</i> From General Fund From Debt Service Funds From Capital Projects Funds	Number 3720 3730 3740 3610 3620 3630								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES .oans Sale of Capital Assets .oss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund	Number 3720 3730 3740 3610 3620 3630 3650								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Oans Sale of Capital Assets .oss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Capital Projects Funds Interfund From Permanent Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oans Sale of Capital Assets .oss Recoveries Transfers In: From General Fund From General Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oans Sale of Capital Assets oas Recoveries <i>Transfers In:</i> From General Fund From General Fund From Debt Service Funds Interfund Interfund From Internanent Funds From Internal Service Funds From Internal Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3670 3690								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES .oans Sale of Capital Assets .oas Recoveries Pransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES .coms Sale of Capital Assets .coms Recoveries Transfers In: From General Fund From Debt Service Funds From Deth Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Trotal Transfers In Transfers In Transfers In	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Oans Sale of Capital Assets .oss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Leptial Projects Funds Interfund From Internal Service Funds From Internal Service Funds Trom Internal Service Funds Trom Internal Service Funds Total Transfers In Total Transfers In Total Transfers In	Number 3720 3730 3740 3610 3620 3630 3650 3660 3690 3600 910								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Oans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In Total General Fund To the General Fund To the General Fund	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Oans Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Transfers In Tota General Fund To the General Fund To Debt Service Funds To Debt Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 910 920 930								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Coans Sale of Capital Assets coss Recoveries Transfers In: From Caeneal Fund From Debt Service Funds From Capital Projects Funds Interfund From Enterprise Funds From Internal Service Funds Trom Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets .oss Recoveries Pransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Detringer Funds From Internal Service Funds From Internal Service Funds Total Transfers In Pronsfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Capital Projects Funds Interfund	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 910 920 930 950 960								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Oans Sale of Capital Assets .oas Recoveries Transfers In: From General Fund From Debt Service Funds From Dety Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Project Funds To Capital Projects Funds To Capital Project Funds To Capital Project Funds To Permanent Funds To Internal Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Oans Sale of Capital Assets .oss Recoveries Transfers In: From Capital Projects Funds From Debt Service Funds From Detromet Funds From Detromet Funds From Enternal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Debt Service Funds To Detroment Funds To Internal Service Funds To Internal Service Funds	Number 3720 3730 3730 3740 3610 3620 3630 3650 3660 3660 3690 3600 910 920 930 950 960 970 990								
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Oans Sale of Capital Assets .oss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds Trom Internal Service Funds Total Transfers In Transfers In Transfers In Transfers In To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	Number 3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Oans Sale of Capital Assets .oss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Det Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In Transfers In Transfers In To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Internal Service Funds Interfund To Internal Service Funds To Internal Service Funds	Number 3720 3730 3730 3740 3610 3620 3630 3650 3660 3660 3690 3600 910 920 930 950 960 970 990	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oans ale of Capital Assets oss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In To de General Fund To Debt Service Funds To de General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Internan Funds To Internan Service Funds To Internant Service Funds To Internant Funds To Internant Service Funds To Internation To Internation To Internation To Internation To Internation To Internation To Internation Total Transfers Out	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 910 920 910 920 930 950 960 970 990 970 9700 9700 9700	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oons ale of Capital Assets ooss Recoveries Transfers In: From Capital Projects Funds From Capital Projects Funds From Capital Projects Funds From Permanent Funds From Internal Service Funds Tron Enterprise Funds Tron Enterprise Funds To the General Fund To the General Fund To the General Fund To Debt Service Funds To Capital Projects Funds To Internal Service Funds To Int	Number 3720 3730 3730 3740 3610 3620 3630 3650 3660 3660 3690 3600 910 920 930 950 960 970 990	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES .coms Sale of Capital Assets .com Secoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In Total Transfers In Total General Fund To Debt Service Funds To the General Fund To Debt Service Funds To Legnital Projects Funds Interfund To Debt Service Funds To Legnital Projects Funds To Internal Service Funds To Laterprise Funds Total Transfers Out Cotal Other Financing Sources (Uses) Vet Change in Fund Balance Duding Fund Balance Duding Fund Balance:	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 910 920 930 950 960 970 990 9700 2800 2891	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES .oans iale of Capital Assets .oas Recoveries Transfers In: From General Fund From Debt Service Funds From Laterfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In Total Transfers In Total From Service Funds To the General Fund To Debt Service Funds To Gapital Projects Funds Interfund To Debt Service Funds To Laternal Service Funds To Internal Service Funds Total Transfer Service Funds Total Transfer Service Funds Total Transfer Service Funds Total Transfer Service Fu	Number 3720 3730 3730 3740 3610 3620 3630 3650 3650 3660 3670 3690 900 910 920 930 950 960 970 990 9700 2800 2891 2710	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oans ale of Capital Assets oss Recoveries Transfers In: From Capital Projects Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In Total General Fund To Debt Service Funds To General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Internal Service Funds To Internal Service Funds Total Transfer Service Funds Total Transfer Service Funds Total Transfer Service Funds Total Transfer S	Number 3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 910 920 930 950 960 970 990 9700 2800 2891	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES oans ale of Capital Assets oas Recoveries 'randfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In 'ransfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds To Interfund To Permanent Funds To Interfund To Permanent Funds To Internal Service Funds	Number 3720 3730 3730 3740 3610 3620 3630 3650 3650 3660 3670 3690 900 910 920 930 950 960 970 990 9700 2800 2891 2710	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Oans Sale of Capital Assets .oss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In To the General Funds To the General Funds To bebt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Capital Projects Funds Interfund To Internal Service Funds Interfund To Internal Service Funds To Internal Service Funds	Number 3720 3730 3730 3730 3730 3730 3730 3730 3730 3610 3620 3630 3650 3650 3660 3670 3690 910 920 930 950 960 970 990 2800 2891 2710 2720	0.00							
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES .cons Sale of Capital Assets .cons Recoveries Pransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Detmanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Pransfers Out: (Function 9700) To the General Fund To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Internal Service Funds Total Transfers Out Fotal Other Financing Sources (Uses) Set Change in Fund Balance Fund Balance, July 1, 2014 Adjustments ID Fund Balance Restricted Fund Balance Committed Fund Balance	Number 3720 3730 3730 3730 3730 3610 3620 3630 3650 3660 3670 3690 3690 910 920 930 950 960 970 990 9700 2800 2891 2710 2720 2730	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) Der the Einer 20, 2015

DISTRICT SCHOOL BOARD OF LAKE COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND (CHANGES IN FUND	BALANCE - SPECIAL REVENUE	E FUNDS - OTHER ARRA STIM	IULUS GRANTS (Continued)					Exhibit K-4 FDOE Page 10 Fund 433
For the Fiscal Year Ended June 30, 2015		100	200	300	400	500	600	700	Fund 433
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current: Instruction	5000								0.00
									0.00
Student Support Services	6100								
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
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Fotal Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3720								
	3730								
Loss Recoveries Transfers In:	3740								
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		0.00							
Transfers Out: (Function 9700)	3600	0.00							
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950		1						
To Permanent Funds	960		1						
To Internal Service Funds	900	1							
To Enterprise Funds	990	1	1						
To Enterprise Funds Total Transfers Out	990	0.00							
	9700								
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2014	2800	+							
Adjustments to Fund Balance	2891	1							
Ending Fund Balance:									
Ending Fund Balance:	2710								
Ending Fund Balance: Nonspendable Fund Balance	2710								
Ending Fund Balance: Nonspendable Fund Balance Restricted Fund Balance	2720								
Ending Fund Balance: Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance	2720 2730								
Ending Fund Balance: Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance Assigned Fund Balance	2720 2730 2740								
Ending Fund Balance: Nonspendable Fund Balance Restricted Fund Balance Committed Fund Balance	2720 2730	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) -1 V

EXPENDITURES	Account	100	200	300	400	500	600	700	Fund 43
	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Salaries	Belletits	Services	Services	and Suppries	Outray	Ottlei	
Instruction	5000						374,071.00	255.00	374,326.0
Student Support Services	6100								0.0
Instructional Media Services	6200								0.0
Instruction and Curriculum Development Services	6300	320,103.00	49,801.00	21,700.00					391,604.0
Instructional Staff Training Services	6400	151,543.00	13,037.00	32,057.00				2,340.00	198,977.0
Instruction-Related Technology	6500								0.0
Board	7100								0.0
General Administration	7200							25,204.00	25,204.0
School Administration	7300								0.0
Facilities Acquisition and Construction	7410								0.0
Fiscal Services	7500								0.0
Food Services	7600								0.0
Central Services	7700	173,343.00	32,572.00	27,421.00		15,915.00	3,302.00		252,553.0
Student Transportation Services	7800		· ·						0.0
Operation of Plant	7900								0.0
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200						7,500.00		7,500.0
Community Services	9100			1			7,500.00		7,500.0
Capital Outlay:	5100								0.0
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300								0.0
Total Expenditures		644,989.00	95,410.00	81,178.00	0.00	15,915.00	384,873.00	27,799.00	1,250,164.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)	Account			x					
and CHANGES IN FUND BALANCES	Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds									
Fioni Capital Fiojects Funds	3630								
Interfund	3630 3650								
Interfund	3650								
Interfund From Permanent Funds	3650 3660								
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3650 3660 3670	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3650 3660 3670 3690 3600	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund	3650 3660 3670 3690 3690 910	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers On: (Function 9700) To the General Fund To Debt Service Funds	3650 3660 3670 3690 3600 910 920	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund	3650 3660 3670 3690 3690 910 920 930	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3650 3660 3670 3690 3600 910 920 930 950	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3650 3660 3670 3690 3690 910 920 930	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3650 3660 3670 3690 3600 910 920 930 950	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3650 3660 3670 3690 3690 910 920 920 930 950 960								
Interfund From Permanent Funds From Internal Service Funds Transfers In Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	3650 3660 3670 3690 3600 910 920 920 930 950 960 970	0.00							
Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out	3650 3660 3670 3690 910 920 930 950 960 970 990								
Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds	3650 3660 3670 3690 910 920 930 950 960 970 990	0.00							
Interfund From Permanent Funds From Internal Service Funds Total Transfers Out To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses)	3650 3660 3670 3690 910 920 930 950 960 970 990	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In: To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2014	3650 3660 3670 3690 910 920 930 920 930 950 960 970 990 9700 2800	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Totafers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3650 3660 3670 3690 910 920 930 950 950 960 970 9700	0.00							
Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Dentaria Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2014 Adjustments to Fund Balance	3650 3660 3670 3690 910 920 930 920 930 950 960 970 990 9700 2800	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2014 Adjustments to Fund Balance Ending Fund Balance:	3650 3660 3670 3690 910 920 930 950 950 950 970 970 970 970 92800 2800 2891	0.00							
Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Nut. (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, Restricted Fund Balance Restricted Fund Balance	3650 3660 3670 3690 3600 910 920 930 950 960 970 970 9700 2800 2891 2710 2720	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2730	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Internal To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Ending Fund Balance Committed Fund Balance Committed Fund Balance Committed Fund Balance	3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2730 2740	0.00							
Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2730	0.00							

REVENUES

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, 2015 Account Number

REVENUES	Number								
Federal Through State and Local:									
Federal Through Local	3280		+						
Total Federal Through State and Local Local:	3200	0.00	+						
Interest on Investments	3431								
Gain on Sale of Investments	3432		t i						
Net Increase (Decrease) in Fair Value of Investments	3433		t i						
Gifts, Grants and Bequests	3433								
Other Miscellaneous Local Sources	3440								
	3495	0.00	+						
Total Local Total Revenues	3400	0.00	T						
Total Revenues	Account	100	200	300	400	500	600	700	
EXPENDITURES	Number		Employee	Purchased	Energy	Materials	Capital		Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
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
	7100								0.00
Board									
General Administration	7200								0.00
School Administration	7300 7410	1							0.00
Facilities Acquisition and Construction									
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services Capital Outlay:	9100								0.00
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.00
Other Capital Outlay Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	9300 Account	0.00	0.00	0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures	9300	0.00	0.00	0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries	9300 Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In:	9300 Account Number 3740	0.00	0.00	0.00	0.00	0.00	0.0	0,000	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund	9300 Account Number 3740 3610	0.00	0.00	0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds	9300 Account Number 3740 3610 3620	0.00	0.00	0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Capital Projects Funds	9300 Account Number 3740 3610 3620 3630		0.00	0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficincy) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund	9300 Account Number 3740 3610 3620 3630 3650		0.00	0.00	0.00	0.0	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debl Service Funds From Capital Projects Funds Interfund From Permanent Funds	9300 Account Number 3740 3610 3620 3630 3650 3660		0.00	0.00	0.00	0.00	0.00	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3670		0.00	0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficincy) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries From General Fund From Capital Projects Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds	9300 Account Number 3740 3610 3620 3630 3650 3660 3670 3690			0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3670	0.00		0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 366			0.00	0.00	0.00	0.00	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In Total Transfers In	9300 Account Number 3740 3610 3620 3650 3660 3660 3660 3660 3660 910			0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers On: (Function 9700) To General Fund To Debt Service Funds	9300 Account Number 3740 3610 3620 3650 3650 3650 3660 3660 3660 3690 3600			0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In: Troun Internal Service Funds Total Transfers In Transfers Out: (Fundion 9700) To General Funds To Debt Service Funds To Debt Service Funds	9300 Account Number 3740 3610 3620 3650 3650 3650 3660 3660 3660 3660 910 920 930			0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Totar Sers for Source Funds Totar Transfers In To Capital Projects Funds To Deth Service Funds To Deth Service Funds To Deth Service Funds To Capital Projects Funds	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 366			0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds To Capital Projects Funds Total Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 366			0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Debt Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To Genetal Funds To Capital Projects Funds To Capital Fund To Capital Fund To Capital Fund To Capital Fund To Capital Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	9300 Account Number 3740 3610 3620 3650 3650 3660 3660 3660 3660 3660 910 920 920 930 950 970			0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficincy) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In: Total Transfers In Total Transfers In To Debt Service Funds Total Transfers In To Debt Service Funds To Permanent Funds To Permanent Funds To Debt Service Funds Interfund To Permanent Funds To Enterprise Funds	9300 Account Number 3740 3610 3620 3650 3650 3660 3660 3660 3660 910 920 930 920 930 950 960 970 990			0.00	0.00	0.00	0.00		0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Funds To Debt Service Funds Total Transfers In To Debt Service Funds To Letter Service Funds To Internal Service Funds To Interprise Funds To Internal Service Funds To Internal Service Funds	9300 Account Number 3740 3610 3620 3650 3650 3660 3660 3660 3660 3660 910 920 920 930 950 970	0.00		0.00	0.00	0.00	0.0	0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficincy) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In: Total Transfers In Total Transfers In To Debt Service Funds Total Transfers In To Debt Service Funds To Permanent Funds To Permanent Funds To Debt Service Funds Interfund To Permanent Funds To Enterprise Funds	9300 Account Number 3740 3610 3620 3650 3650 3660 3660 3660 3660 910 920 930 920 930 950 960 970 990			0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out To Debt Service Funds To Capital Projects Funds Total Transfers In Total Transfers In To Capital Projects Funds To Enterprise Funds Total T	9300 Account Number 3740 3610 3620 3650 3660 3660 3660 3660 910 920 920 930 950 950 950 970 9700	0.00		0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficincy) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In: Total Transfers In Total Transfers In To Debt Service Funds Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Permanent Funds To Deth Service Funds Total Transfers Out	9300 Account Number 3740 3610 3620 3650 3650 3660 3660 3660 3660 910 920 920 920 930 950 950 950 950 950 970 970	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficincy) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In: Total Transfers In Total Transfers In To Debt Service Funds Total Transfers In Total Transfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Permanent Funds To Deth Service Funds Total Transfers Out	9300 Account Number 3740 3610 3620 3650 3660 3660 3660 3660 910 920 920 930 950 950 950 970 9700	0.00		0.00	0.00	0.00	0.0	0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out (Function 9700) To General Funds To Capital Projects Funds Total Transfers In Transfers Out To Debt Service Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds To Enterpri	9300 Account Number 3740 3610 3620 3650 3660 3660 3660 3660 910 920 920 930 920 930 950 950 950 970 970 9700 2800 2891	0.00		0.00	0.00	0.00	0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficincy) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In Total Transfers In To Debt Service Funds To Capital Projects Funds To Enterprise Funds To Enterprise Funds To Total Transfers Out To Internal Service Funds To Enterprise Funds To Total Transfers Out Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2014 Adjustments to Fund Balance	9300 Account Number 3740 3610 3620 3650 3650 3660 3660 3660 3670 3600 910 920 920 920 930 950 950 950 950 950 950 950 95	0.00		0.00	0.00		0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In: Transfers Out: (Function 9700) To General Funds To Debt Service Funds To Debt Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Letter Service Funds To Capital Projects Funds To Transfers Out: (Function 9700) To Enterprise Funds To Internal Service Funds To Total Transfers Out Total Transfers Out Total Transfers Out Total Transfers Gurees (Uses) Net Change in Fund Balance Fund Balance, Joh Y, 1, 2014 Adjustments to Fund Balance Fund Balance Fund Balance <	9300 Account Number 3740 3610 3620 3650 3650 3650 3660 3660 3660 910 920 930 920 930 950 960 970 970 970 970 970 970 970 97	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Torunfers Out: (Function 9700) To General Fund To Debt Service Funds To Lebt Service Funds To Logensfers In Torunfers Out: (Function 9700) To Central Fund To Permanent Funds To To Permanent Funds To Internal Service Funds To Interge In Fund Balance Fund Balanc	9300 Account Number 3740 3610 3620 3650 3650 3650 3660 3660 3660 910 920 930 920 930 950 950 950 970 970 970 970 2200 2891 2710 2720 2730	0.00		0.00	0.00	0.00	0.0		0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Deth Service Funds Transfers In Transfers National Service Funds Total Transfers In Transfers Out (Function 9700) To General Funds To Debt Service Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2014 Adjustments to Fund Balance	9300 Account Number 3740 3610 3620 3650 3660 3660 3660 3660 910 920 920 930 950 950 950 950 950 950 950 970 970 970 970 970 2891 2710 2730 2740	0.00		0.00	0.00	0.00	0.0		0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Debt Service Funds From Debt Service Funds Total Transfers In Total Transfers In Total Transfers In To Debt Service Funds To Capital Projects Funds To Enterprise Funds To Enterprise Funds To To Enterprise Funds To To Transfers Out Total Transfers Out Total Transfers Out Total Transfers Out Adjustments to Fund Balance Funding Balance Funding Balance Funding Balance Conmitted Fund Balance Conmitted Fund Balance	9300 Account Number 3610 3620 3650 3650 3650 3660 3670 3660 910 920 920 920 920 930 950 950 950 950 950 950 970 920 920 920 920 920 920 920 92			0.00	0.00		0.0	0 0.00	0.00
Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Transfers In Transfers In Transfers Out (Function 9700) To General Fund To Debt Service Funds Total Transfers In Transfers Out (Function 9700) To General Fund To Debt Service Funds To Capital Projects Funds To Laptin Projects Funds To Enterprise Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Euding Fund Balance Euding Fund Balance Euding Fund Balance Restricted Fund Balance	9300 Account Number 3740 3610 3620 3650 3660 3660 3660 3660 910 920 920 930 950 950 950 950 950 950 970 970 990 9700 2891 2710 2730 2740	0.00		0.00	0.00	0.00	0.00	0.00	0.00

For the Fiscal Year Ended June 30, 2015	Account	SBE/COBI	Special Act	Sections 1011.14 & 1011.15,	Motor Vehicle	District	Other Debt	ARRA Economic Stimulus Debt	Funds 200
REVENUES	Number	Bonds 210	Bonds 220	F.S., Loans 230	Revenue Bonds 240	Bonds 250	Service 290	Service 299	Totals
ederal: Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	3322	1,253,936.00							1,253,936.00
Racing Commission Funds	3326 3341	1,093.00							1,093.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	1,255,029.00	0.00	0.00	0.00	0.00	0.00	0.00	1,255,029.00
Local: District Debt Service Taxes									
County Local Sales Tax	3412								0.00
School District Local Sales Tax	3418 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						121.00		121.00
Gain on Sale of Investments Net Increase (Decrease) in Fair Value of Investments	3432								0.00
Gifts, Grants and Bequests	3433 3440								0.00
Other Miscellaneous Local Sources	3440 3495						447,565.00		0.00 447,565.00
Impact Fees	3495						997,333.00		447,303.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	447,686.00	0.00	447,686.00
Total Revenues EXPENDITURES	3000	1,255,029.00	0.00	0.00	0.00	0.00	447,686.00	0.00	1,702,715.00
Debt Service (Function 9200)									
Redemption of Principal	710	867,000.00					26,817,299.00		27,684,299.00
Interest	720	378,443.00					10,865,267.00		11,243,710.00
Dues and Fees Miscellaneous	730	2,070.00					480,803.00		482,873.00
Total Expenditures	790	1,247,513.00	0.00	0.00	0.00	0.00	38,163,369.00	0.00	0.00 39,410,882.00
Excess (Deficiency) of Revenues Over Expenditures		7,516.00	0.00	0.00	0.00	0.00	(37,715,683.00)	0.00	(37,708,167.00
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) Proceeds of Lease-Purchase Agreements	891								0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750								0.00
Discount on Lease-Purchase Agreements (Function 9299)	3793 893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715	850,000.00					126,040,000.00		126,890,000.00
Premium on Refunding Bonds	3792	74,919.00					15,892,387.00		15,967,306.00
Discount on Refunding Bonds (Function 9299) Payments to Refunded Bonds Escrow Agent (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Punction 9259) Refunding Lease-Purchase Agreements	761 3755	(2,497,245.00)					(141,932,387.00)		(144,429,632.00
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
Transfers In: From General Fund									
From Capital Projects Funds	3610						776,966.00		776,966.00
From Special Revenue Funds	3630 3640						29,236,752.00		29,236,752.00
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 Transfers Out: (Function 9700)	3600	0.00	0.00	0.00	0.00	0.00	30,013,718.00	0.00	30,013,718.00
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 To Internal Service Funds	960								0.00
To Internal Service Funds To Enterprise Funds	970								0.00
Total Transfers Out	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	. //w	(1,572,326.00)	0.00	0.00	0.00	0.00	30,013,718.00		28,441,392.00
Net Change in Fund Balances		(1,564,810.00)	0.00	0.00	0.00	0.00	(7,701,965.00)	0.00	(9,266,775.00
	2800	1,758,489.00					9,707,504.00		11,465,993.00
	2891								0.00
Fund Balance, July 1, 2014 Adjustments to Fund Balances	2071							1	
Adjustments to Fund Balances Ending Fund Balance:	2710								0.00
Adjustments to Fund Balances	2710	193,679.00					2,005,539.00		0.00 2,199,218.00
Adjustments to Fund Balances Ending Fund Balance: Nonspendable Fund Balance		193,679.00					2,005,539.00		0.00 2,199,218.00 0.00
Adjustments to Fund Balances Ending Fund Balance: Nonspendable Fund Balance Restricted Fund Balance	2710 2720	193,679.00					2,005,539.00		2,199,218.00

For the Fiscal Year Ended June 30, 2015								1	T	1		Funds 30
REVENUES	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)		Voted Capital Improvement Fund	-	ARRA Economic Stimulus Capital Projects	Totals
Federal:		310	320	330	340	350	360	370	380	390	399	
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Direct	3299											0.00
State:	3277											0.00
CO&DS Distributed	3321						219,873.00					219,873.00
Interest on Undistributed CO&DS	3325						9,923.00					9,923.00
Racing Commission Funds	3341		148,833.00									148,833.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				798,403.00							798,403.00
Classrooms First Program	3392											0.00
District Effort Recognition Program	3394											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397				621,750.00							621,750.00
Special Facility Construction Account	3398											0.00
Other Miscellaneous State Revenues	3399									91,150.00)	91,150.00
Total State Sources	3300	0.00	148,833.00	0.00	1,420,153.00	0.00	229,796.00	0.00	0.00	91,150.00	0.00	1,889,932.00
Local: District Local Capital Improvement Tax	3413							25,073,170.00				25,073,170.00
County Local Sales Tax	3418					14,021,477.00						14,021,477.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421							78,395.00				78,395.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431		219.00			1,464.00	115.00	2,645.00		18,198.00		22,641.00
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							35,456.00				35,456.00
Impact Fees	3496									5,093,059.00		5,093,059.00
Total Local Sources	3400	0.00	219.00	0.00	0.00	14,022,941.00	115.00	25,189,666.00	0.00	5,111,257.00	0.00	44,324,198.00
Total Revenues	3000	0.00	149,052.00	0.00	1,420,153.00	14,022,941.00	229,911.00	25,189,666.00	0.00	5,202,407.00	0.00	46,214,130.00
EXPENDITURES Capital Outlay: (Function 7400)												
Library Books	610								1		1	0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630					127.336.00				6,654,302.00	,	6,781,638.00
Furniture, Fixtures and Equipment	640					667,539.00		1,913,462.00	,	844,038.00		3,425,039.00
Motor Vehicles (Including Buses)	650							701,239.00			1	701,239.00
Land	660								1	156,078.00		156,078.00
Improvements Other Than Buildings	670				105,798.00	52,070.00		606,371.00	1	269,244.00		1,033,483.00
Remodeling and Renovations	680				1,314,355.00	62,653.00		3,747,312.00		237,843.00		5,362,163.00
Computer Software	690					,		283,426.00	1	645.00		284,071.00
Debt Service: (Function 9200)									1		1	
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						836.00					836.00
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	1,420,153.00	909,598.00	836.00	7,251,810.00	0.00	8,162,150.00	0.00	17,744,547.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	149,052.00	0.00	0.00	13,113,343.00	229,075.00	17,937,856.00	0.00	(2,959,743.00	0.00	28,469,583.00

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, 2015

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Exhibit K-7 FDOE Page 14 **Funds 300**

For the Fiscal Year Ended June 30, 2015								1				Funds 300
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	010		000	540	000	200	510	500	570		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									190,875.00		190,875.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											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		(1,000,000.00)					(7,110,000.00)	(1,490,000.00)	(9,600,000.00
To Debt Service Funds	920					(10,492,662.00)	(12,884,675.00)	(5,859,415.00)	(29,236,752.00
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	(1,000,000.00)	0.00	0.00	(10,492,662.00		(1),))),)))	0.00	(7,349,415.00	0.00	(38,836,752.00
Total Other Financing Sources (Uses)		0.00	(1,000,000.00)	0.00	0.00	(10,492,662.00	0.00	(19,994,675.00	0.00	(7,158,540.00	0.00	(38,645,877.00
Net Change in Fund Balances		0.00	(850,948.00)	0.00	0.00	2,620,681.00	229,075.00	(2,056,819.00	0.00	(10,118,283.00	0.00	(10,176,294.00
Fund Balance, July 1, 2014	2800	0.00	1,192,022.00	0.00	0.00	6,102,215.00	662,877.00	4,358,667.00	0.00	46,216,447.00	0.00	58,532,228.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:	2510											
Nonspendable Fund Balance	2710										+ +	0.00
Restricted Fund Balance	2720		341,074.00			8,722,896.00	891,952.00	2,301,848.00		36,098,164.00	╂─────┤	48,355,934.00
Committed Fund Balance	2730										╂─────┤	0.00
Assigned Fund Balance	2740										╂─────┤	0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2015	2700	0.00	341,074.00	0.00	0.00	8,722,896.00	891,952.00	2,301,848.00	0.00	36,098,164.00	0.00	48,355,934.00

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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, 2015

DISTRICT SCHOOL BOARD OF LAKE COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND For the Fiscal Year Ended June 30, 2015 Account

For the Fiscal Year Ended June 30, 2015									Fund 000
REVENUES	Account								
	Number		+						
Federal Direct	3100		+						
Federal Through State and Local	3200		-						
State Sources	3300		-						
Local Sources	3400								
Total Revenues	3000	0.00			100	-00			
EXPENDITURES	Account Number	100 Salaries	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700 Other	Totals
Current:		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
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
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
Capital Outlay:	5420								0.00
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay Debt Service: (Function 9200)	9300								0.00
	710								0.00
Redemption of Principal	710								0.00
Redemption of Principal Interest	710 720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES)	720 Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	720 Account Number	0.00	0.00	0.00	0.00	0.90	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets	Account Number 3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries	720 Account Number	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In:	720 Account Number 3730 3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund	720 Account Number 3730 3740 3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In:: From General Fund From Debt Service Funds	720 Account Number 3730 3740 3610 3620	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From General Funds From Capital Projects Funds	720 Account Number 3730 3740 3610 3620 3630		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds	720 Account Number 3730 3740 3610 3620 3630 3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds	720 Account Number 3730 3740 3610 3620 3630 3640 3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690			0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In	720 Account Number 3730 3740 3610 3620 3630 3640 3670	0.00 0.00 0.00 0 0 0 0 0 0 0 0 0 0 0 0		0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From Debt Service Funds From Debt Service Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In: Transfers In	720 Account Number 3730 3740 3610 3620 3630 3630 3640 3670 3690 3690			0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From Debt Service Funds From Special Projects Funds From Internal Service Funds From Internal Service Funds Total Transfers In: Total Transfers In: Total Transfers In: Total General Fund	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910			0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 910 920			0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Asets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Internal Service Funds Total Transfers In Tanfers Out: (Function 9700) To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 910 920 930			0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Asets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Dayla Projects Funds To Capital Projects Funds	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 910 920 930 940			0.00	0.00	0.00	0.00		0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Debt Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Capital Projects Funds To Capital Projects Funds To Capital Revenue Funds To Capital Revenue Funds To Capital Projects Funds To Special Revenue Funds To Internal Revenue Funds	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 910 920 930 940 970			0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds Total Transfers In: Transfers In: To General Fund To General Fund To General Fund To Capital Revenue Funds To Capital Revenue Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970 990			0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Debt Service Funds From Enterprise Funds Total Transfers In: Total Transfers In: To General Fund Total Transfers In: To General Funds To a General Funds To Special Revenue Funds To Special Revenue Funds To Special Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Fund	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 910 920 930 940 970	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Total Transfers In To General Fund To General Funds Total Transfers In Total Transfers In Total General Funds To Laterprise Funds To Special Revenue Funds Total Transfers In Total Transfers In Total Transfers In To Special Revenue Funds To Internal Service Funds <	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970 990	0.00		0.00	0.00	0.00	0.00		0.00
Redemption of Principal Interest Total Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Asets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Lotter Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance	720 Account Number 3730 3740 3610 3620 3630 3630 3640 3630 3640 3630 3690 3690 3690 3600 910 920 930 930 930 940 970 9700	0.00		0.00	0.00	0.00	0.00		0.00
Redemption of Principal Interest Total Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From Capital Projects Funds From Debt Service Funds From Debt Service Funds From Debt Service Funds From Internal Service Funds Transfers In: Transfers In: To Debt Service Funds To Capital Revenue Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Lobe Service Funds To Lobe Service Funds To Lobe Service Funds To Labet Service Funds To Lobe Service Funds To Lobe Service Funds To Lobet Service Funds To Lobet Service Funds To Capital Projects Funds To Internal Service Funds To Interprise Funds Total Transfers Out Total Transfers Fund	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3660 910 920 930 940 970 990 9700 2800	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Enterprise Funds Total Transfers In: Total General Fund Total Transfers In: Total Service Funds Total Transfers In: Tota General Fund To General Fund To Debt Service Funds Total Transfers In: Total Service Funds To General Fund To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2014 <td< td=""><td>720 Account Number 3730 3740 3610 3620 3630 3630 3640 3630 3640 3630 3690 3690 3690 3600 910 920 930 930 930 940 970 9700</td><td>0.00</td><td></td><td></td><td>0.00</td><td>0.0</td><td>0.00</td><td>0.00</td><td>0.00</td></td<>	720 Account Number 3730 3740 3610 3620 3630 3630 3640 3630 3640 3630 3690 3690 3690 3600 910 920 930 930 930 940 970 9700	0.00			0.00	0.0	0.00	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CTANGES IN FUND BALANCES Sale of Capital Asets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In Tansfers Out: (Function 9700) To General Fund To Debt Service Funds To Log Evrice Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Special Revenue Funds To Enterprise Funds To Lot Service Funds To Enterprise Funds To Lot Service Funds To Enterprise Funds To Lot Service Funds To Enterprise Funds To Enterprise Funds	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970 970 2800 2891	0.00		0.00	0.00	0.00	0.00		0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds Total Transfers In To Debt Service Funds Total Transfers In To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Total Transfers In Transfers Out To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Lotter Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2014 Adjustments to Fund Balance Fund Balance: <t< td=""><td>720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 910 920 930 940 970 990 2700 2800 2891 2710</td><td>0.00</td><td></td><td>0.00</td><td>0.0</td><td>0.00</td><td>0.00</td><td></td><td>0.00</td></t<>	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 910 920 930 940 970 990 2700 2800 2891 2710	0.00		0.00	0.0	0.00	0.00		0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From Debi Service Funds From Debi Service Funds From Debi Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Capital Projects Funds To Capital Projects Funds To Lage Service Funds Total Transfers In Transfers Ind To Special Revenue Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Lapters In Transfers Out To Lapter Service Funds To Lapter Service Funds To Lapter Service Funds To Special Revenue Funds To Internal Service Funds To Internal Se	720 Account Number 3730 3610 3620 3630 3640 3630 3640 3630 3640 3630 3640 3630 3640 3670 3690 910 920 930 940 970 9700 2800 2891 2710 2720	0.00		0.00	0.00	0.00	0.00		0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds Total Transfers In Transfers In To General Fund To General Fund Total Transfers In Totafranders In To General Fund To Special Revenue Funds To General Fund Total Transfers In Toransfers Un: To Special Revenue Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3690 3690 910 920 930 940 970 2800 2891 2710 2720 2730	0.00			0.00	0.00	0.0	0.00	0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries <i>Transfers In:</i> From General Fund From Debt Service Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Transfers In: Tota General Fund Tota Transfers In Totanfer Sut: To General Fund To Special Revenue Funds To General Fund To Debt Service Funds To Special Revenue Funds To Internal Service Funds To Special Revenue Funds To Internal Service Funds Total Transfers Out <t< td=""><td>720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3660 910 920 930 940 970 990 2800 2891 2710 2730 2740</td><td>0.00</td><td></td><td></td><td>0.00</td><td>0.0</td><td>0.00</td><td></td><td>0.00</td></t<>	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3660 910 920 930 940 970 990 2800 2891 2710 2730 2740	0.00			0.00	0.0	0.00		0.00
Redemption of Principal Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds Total Transfers In Transfers In To General Fund To General Fund Total Transfers In Totafranders In To General Fund To Special Revenue Funds To General Fund Total Transfers In Toransfers Un: To Special Revenue Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds To Internal Service Funds	720 Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3690 3690 910 920 930 940 970 2800 2891 2710 2720 2730	0.00		0.00	0.0	0.00	0.00		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, 2015

	Account	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	F unus 900
INCOME OR (LOSS)	Number	911	912	913	914	915	921	922	Totals
OPERATING REVENUES									
Charges for Services	3481						2,855,793.00		2,855,793.00
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	2,855,793.00	0.00	2,855,793.00
OPERATING EXPENSES (Function 9900)							,,		,,
Salaries	100						1,726,613.00		1,726,613.00
Employee Benefits	200						509,245.00		509,245.00
Purchased Services	300						45,678.00		45,678.00
Energy Services	400						6,297.00		6,297.00
Materials and Supplies	500						72,165.00		72,165.00
Capital Outlay	600						267,299.00		267,299.00
Other	700						27,501.00		27,501.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	2,654,798.00	0.00	2,654,798.00
Operating Income (Loss)		0.00				0.00	200,995.00	0.00	200,995.00
NONOPERATING REVENUES (EXPENSES)							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,
Interest on Investments	3431						278.00		278.00
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	278.00	0.00	278.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	201,273.00	0.00	201,273.00
TRANSFERS and		0.00	0.00	0.00	0.00	0.00	201,275.00	0.00	201,275.00
CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910						(456,278.00)		(456,278.00)
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	(456,278.00)	0.00	(456,278.00)
Change in Net Position		0.00	0.00	0.00	0.00	0.00	(255,005.00)	0.00	(255,005.00)
Net Position, July 1, 2014	2880						1,384,244.00		1,384,244.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2015	2780						1,129,239.00		1,129,239.00

Exhibit K-9 FDOE Page 17 **Funds 900**

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, 2015

For the Fiscal Year Ended June 30, 2015							Consortium	Other Internal	Funds 700
INCOME OR (LOSS)	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Programs	Service	Totals
	Number	711	712	713	714	715	731	791	
OPERATING REVENUES									
Charges for Services	3481	2,014,107.00						331,753.00	2,345,860.00
Charges for Sales	3482								0.00
Premium Revenue	3484					236,990.00	38,901,282.00		39,138,272.00
Other Operating Revenues	3489						328,768.00		328,768.00
Total Operating Revenues		2,014,107.00	0.00	0.00	0.00	236,990.00	39,230,050.00	331,753.00	41,812,900.00
OPERATING EXPENSES (Function 9900)									
Salaries	100						113,418.00	123,036.00	236,454.00
Employee Benefits	200						29,273.00	45,411.00	74,684.00
Purchased Services	300						53,683.00	66,959.00	120,642.00
Energy Services	400						7,186.00	13,202.00	20,388.00
Materials and Supplies	500						439,288.00	199,664.00	638,952.00
Capital Outlay	600						0.00		0.00
Other	700	1,531,709.00				215,789.00	38,843,775.00	3,033.00	40,594,306.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		1,531,709.00	0.00	0.00	0.00	215,789.00	39,486,623.00	451,305.00	41,685,426.00
Operating Income (Loss)		482,398.00	0.00	0.00	0.00	21,201.00	(256,573.00)	(119,552.00)	127,474.00
NONOPERATING REVENUES (EXPENSES)	2121	1.55.00					1.00	6.00	175.00
Interest on Investments	3431	165.00					4.00	6.00	175.00
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		0.00		1.00		0.00
Total Nonoperating Revenues (Expenses)		165.00	0.00	0.00	0.00	0.00	4.00	6.00	175.00
Income (Loss) Before Operating Transfers		482,563.00	0.00	0.00	0.00	21,201.00	(256,569.00)	(119,546.00)	127,649.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610							119,546.00	119,546.00
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	119,546.00	119,546.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To 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		482,563.00	0.00	0.00	0.00	21,201.00	(256,569.00)	0.00	247,195.00
Net Position, July 1, 2014	2880	657,696.00				97,095.00	256,569.00	0.00	1,011,360.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2015	2780	1,140,259.00				118,296.00	0.00	0.00	1,258,555.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS

June 30, 2015

ASSETS	Account Number	Beginning Balance July 1, 2014	Additions	Deductions	Ending Balance June 30, 2015
Cash	1110	2,582,305.00	6,145,155.00	6,086,855.00	2,640,605.00
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		2,582,305.00	6,145,155.00	6,086,855.00	2,640,605.00
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	2,582,305.00	6,145,155.00	6,086,855.00	2,640,605.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		2,582,305.00	6,145,155.00	6,086,855.00	2,640,605.00

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Exhibit K-11

DISTRICT SCHOOL BOARD OF LAKE COUNTY SCHEDULE OF LONG-TERM LIABILITIES

June 30, 2015								Fund 601
	Account Number	Governmental Activities Total Balance [1] June 30, 2015	Business-Type Activities Total Balance [1] June 30, 2015	Total	Governmental Activities - Debt Principal Payments 2014-15	Governmental Activities - Principal Due Within One Year 2015-16	Governmental Activities - Debt Interest Payments 2014-15	Governmental Activities - Interest Due Within One Year 2015-16
Notes Payable	2310	11,945,000.00		11,945,000.00	3,885,000.00	3,930,000.00	169,428.00	121,756.00
Obligations Under Capital Leases	2315	6,237,053.00		6,237,053.00	1,587,299.00	1,623,555.00	104,199.00	90,217.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	8,145,000.00	0.00	8,145,000.00	867,000.00	925,000.00	416,868.00	381,880.00
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	6,595,000.00			
Total Bonds Payable	2320	8,145,000.00	0.00	8,145,000.00	7,462,000.00	925,000.00	416,868.00	381,880.00
Liability for Compensated Absences	2330	16,690,190.00		16,690,190.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	247,483,719.00		247,483,719.00	14,750,000.00	15,785,000.00	10,365,311.00	10,335,679.00
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	247,483,719.00	0.00	247,483,719.00	14,750,000.00	15,785,000.00	10,365,311.00	10,335,679.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	9,542,761.00		9,542,761.00				
Net Pension Liability	2365	82,039,772.00		82,039,772.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		382,083,495.00	0.00	382,083,495.00	27,684,299.00	22,263,555.00	11,055,806.00	10,929,532.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2015, including discounts and premiums.

DISTRICT SCHOOL BOARD OF LAKE COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS Ear the Fiscal Yoar Ended June 30, 2015

For the Fiscal Year Ended June 30, 2015							FDOE Page 21
CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2014	Returned To FDOE	Revenues [1] 2014-15	Expenditures 2014-15	Flexibility [2] 2014-15	Unexpended June 30, 2015
Class Size Reduction Operating Funds (3355)	94740			44,885,199.00	44,885,199.00		0.00
Class Size Reduction Capital Outlay (3396)	91050						0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250			581,476.00	581,476.00		0.00
Florida School Recognition Funds (3361)	92040	30,581.00		728,304.00	731,146.00		27,739.00
Instructional Materials (FEFP Earmark) [3]	90880	98,076.00		3,039,526.00	1,170,463.00		1,967,139.00
Library Media (FEFP Earmark) [3]	90881	9,998.00		173,551.00	170,377.00		13,172.00
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	2,621.00		1,880,226.00	1,852,254.00		30,593.00
Safe Schools (FEFP Earmark) [5]	90803	26,422.00		809,191.00	809,249.00		26,364.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			8,336,537.00	8,336,537.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	55,033.00		9,548,805.00	9,603,838.00		0.00
Teacher Training	91290						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	4,003.00		690,063.00	686,474.00		7,592.00
Voluntary Prekindergarten - School Year Program (3371)	96440			1,420,990.00	1,420,990.00		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441			60,818.00	60,818.00		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, based on the statewide standardized English Language Arts assessment, 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, 2015

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		General Fund	Food Services	Programs	Economic Stimulus Programs	
	Subobject	100	410	420	430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	117,950.00	4,878.00			122,828.00
Bottled Gas	421	31,394.00	656.00			32,050.00
Electricity	430	7,654,192.00	235,563.00			7,889,755.00
Heating Oil	440					0.00
Total		7,803,536.00	241,097.00	0.00	0.00	8,044,633.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	254,474.00				254,474.00
Diesel Fuel	460	2,036,917.00				2,036,917.00
Oil and Grease	540	93,658.00		320.00		93,978.00
Total		2,385,049.00		320.00	0.00	2,385,369.00

Special Revenue

Special Revenue Other Federal

Special Revenue Federal

	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	0.00	0.00	0.00	701,239.00	701,239.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS: Capitalized Audiovisual Materials	621					0.00

	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:						
Professional and Technical Services:						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
Other Purchased Services:						
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	860,728.00
Food	570	6,783,419.00
Donated Foods	580	1,515,891.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2015

			Special Revenue Other Federal	Special Revenue Federal	
	Subobject	General Fund 100	Programs 420	Economic Stimulus Programs 430	Total
TEACHER SALARIES	5				
Basic Programs 101, 102 and 103 (Function 5100)	120	73,937,194.00	1,177,209.00		75,114,403.00
Basic Programs 101, 102 and 103 (Function 5100)	140	0.00	0.00		0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	2,053,021.00	28,164.00		2,081,185.00
Total Basic Program Salaries		75,990,215.00	1,205,373.00	0.00	77,195,588.00
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	16,123,180.00			16,123,180.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	0.00			0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	254,660.00			254,660.00
Total ESE Program Salaries		16,377,840.00	0.00	0.00	16,377,840.00
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		92,368,055.00	1,205,373.00	0.00	93,573,428.00

			Special Revenue Other Federal	Special Revenue Federal		
		General Fund		Economic Stimulus Programs		
TEXTBOOKS (used for classroom instruction)	Subobject	100	420	430	Total	
Textbooks (Function 5000)	520	1,075,101.00	73,961.00		1,149,062.00	

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DISTRICT SCHOOL BOARD OF LAKE COUNTY SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION For the Fiscal Year Ended June 30, 2015

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Other Instruction

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	
Instruction:								
Basic	5100							
Exceptional	5200							
Career Education	5300							
Adult General	5400							
Prekindergarten	5500							

Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00
DISTRIBUTIONS TO CHARTER SCHOOLS	Fund	Direct Payment		Payments and Services on Behalf	Total Amount
(Charter school information is used in federal reporting)	Number	(Object 393)	Administration	of Charter Schools	Total Annount
Expenditures:					
General Fund	100	38,202,373.00			38,202,373.00
Food Service Special Revenue Fund	410	5,296.00			5,296.00
Other Federal Programs Special Revenue Fund	420	72,125.00			72,125.00
Federal Economic Stimulus Special Revenue Funds	430				0.00
Total Charter School Distributions		38,279,794.00	0.00	0.00	38,279,794.00

5900

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount		
Expenditures:				
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, 2014	Earnings 2014-15	Expenditures 2014-15	Unexpended June 30, 2015		
Earnings, Expenditures and Carryforward Amounts:		790,700.00	790,700.00			
Expenditure Program or Activity:		1				
Exceptional Student Education			790,700.00			
School Nurses and Health Care Services						
Occupational Therapy, Physical Therapy and Other Therapy Services						
ESE Professional and Technical 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			790,700.00			

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount:		
Total Assets and Deferred Outflows of Resources	100	41,882,980.00
Total Liabilities and Deferred Inflows of Resources	100	24,843,694.00

Exhibit K-14	
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0.00 0.00 0.00 0.00 0.00

0.00

0.00

Totals

0.00

0.00

For the Fiscal Year Ended June 30, 2015									lemental Schedule - Fund 100
VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES		100	200	300	400	500	600	700	
	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Salaries	Denents	Services	Services	and Suppries	Outlay	Ottlei	Totals
Prekindergarten	5500	1,117,387.00	330,152.00	903.00		15,658.00	1,682.00	18,167.00	1,483,949.00
Student Support Services	6100	3,685.00	571.00	369.00					4,625.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400	1,040.00	85.00						1,125.00
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	7,920.00		1,546.00				5,285.00	14,751.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		1,130,032.00	330,808.00	2,818.00	0.00	15,658.00	1,682.00	23,452.00	1,504,450.00

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

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DISTRICT SCHOOL BOARD OF LAKE COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM

Exhibit K-15

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