### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND

For the Fiscal Year Ended June 30, 2014

For the Fiscal Teal Ended Jule 30, 2014		Fullu 100
REVENUES	Account Number	
Federal Direct:	INUIIIDEI	
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	331,036.00
Pell Grants	3192	551,050.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	331,036.00
Federal Through State and Local:		· · · · ·
Medicaid	3202	792,878.00
National Forest Funds	3255	85,273.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	750,300.00
Total Federal Through State and Local	3200	1,628,451.00
State:	2210	100 (07 740 00
Florida Education Finance Program (FEFP)	3310	128,637,748.00
Workforce Development Workforce Development Capitalization Incentive Grant	3315 3316	5,309,722.00 0.00
Workforce Education Performance Incentive Grant	3317	294,354.00
Adults with Disabilities	3318	37,043.00
CO&DS Withheld for Administrative Expenditure	3323	22,253.00
Categoricals:	3323	22,200.00
District Discretionary Lottery Funds	3344	394,148.00
Class Size Reduction Operating Funds	3355	44,288,694.00
Florida School Recognition Funds	3361	566,957.00
Excellent Teaching Program	3363	· · · · · · · · · · · · · · · · · · ·
Voluntary Prekindergarten Program	3371	1,478,305.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	102,102.00
Other State:		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	261.012.00
State License Tax Other Miscellaneous State Revenues	3343 3399	361,012.00
	3300	189,349.00
Total State Local:	3300	181,681,687.00
District School Taxes	3411	90,501,854.00
Tax Redemptions	3421	397,480.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Interest on Investments	3431	4,317.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	575,605.00
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463 3464	
Capital Improvement Fees Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3465	
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees		
	3479	
Miscellaneous Local:		
Miscellaneous Local: Bus Fees	3491	1,962.00
Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities	3491 3492	255,793.00
Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities Sale of Junk	3491 3492 3493	255,793.00 67,434.00
Miscellaneous Local: Bus Fees Transportation Services Rendered for School Activities Sale of Junk Receipt of Federal Indirect Cost Rate	3491 3492 3493 3494	255,793.00 67,434.00 741,043.00
Miscellaneous Local:         Bus Fees         Transportation Services Rendered for School Activities         Sale of Junk         Receipt of Federal Indirect Cost Rate         Other Miscellaneous Local Sources	3491 3492 3493 3494 3495	255,793.00 67,434.00
Miscellaneous Local:         Bus Fees         Transportation Services Rendered for School Activities         Sale of Junk         Receipt of Federal Indirect Cost Rate         Other Miscellaneous Local Sources         Impact Fees	3491 3492 3493 3494 3495 3496	255,793.00 67,434.00 741,043.00 2,974,502.00
Miscellaneous Local:         Bus Fees         Transportation Services Rendered for School Activities         Sale of Junk         Receipt of Federal Indirect Cost Rate         Other Miscellaneous Local Sources         Impact Fees         Refunds of Prior Year's Expenditures	3491 3492 3493 3494 3495 3496 3497	255,793.00 67,434.00 741,043.00
Miscellaneous Local:         Bus Fees         Transportation Services Rendered for School Activities         Sale of Junk         Receipt of Federal Indirect Cost Rate         Other Miscellaneous Local Sources         Impact Fees         Refunds of Prior Year's Expenditures         Collections for Lost, Damaged and Sold Textbooks	3491 3492 3493 3494 3495 3496 3496 3497 3498	255,793.00 67,434.00 741,043.00 2,974,502.00 17,551.00
Miscellaneous Local:         Bus Fees         Transportation Services Rendered for School Activities         Sale of Junk         Receipt of Federal Indirect Cost Rate         Other Miscellaneous Local Sources         Impact Fees         Refunds of Prior Year's Expenditures	3491 3492 3493 3494 3495 3496 3497	255,793.00 67,434.00 741,043.00 2,974,502.00

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued

For the Fiscal Year Ended June 30, 2014

DOE Page 2
Fund 100

For the Fiscal Year Ended June 30, 2014		100	200	300	400	500	600	700	Fund 100
EXPENDITURES	Account	100	Employee	Purchased	Energy	Materials	Capital	700	Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000	103,320,179.00	28,305,209.00	41,814,162.00	1,046.00	4,273,068.00	372,890.00	2,984,793.00	181,071,347.00
Student Personnel Services	6100	9,297,410.00	2,727,693.00	1,337,474.00	0.00	102,807.00	56,901.00	53,089.00	13,575,374.00
Instructional Media Services	6200	2,192,221.00	603,273.00	99,337.00	0.00	40,871.00	287,811.00	40,700.00	3,264,213.00
Instruction and Curriculum Development Services	6300	2,503,123.00	680,214.00	71,439.00	1,219.00	37,963.00	4,974.00	10,384.00	3,309,316.00
Instructional Staff Training Services	6400	1,815,793.00	450,767.00	229,806.00	0.00	73,947.00	11,385.00	86,629.00	2,668,327.00
Instructional-Related Technology	6500	1,279,622.00	302,182.00	390,035.00	0.00	11,079.00	3,396.00	300.00	1,986,614.00
Board	7100	264,874.00	111,344.00	430,489.00	0.00	1,624.00	0.00	22,152.00	830,483.00
General Administration	7200	595,918.00	160,287.00	48,085.00	472.00	7,476.00	403.00	21,403.00	834,044.00
School Administration	7300	12,750,740.00	3,571,324.00	174,753.00	78.00	89,877.00	91,889.00	55,618.00	16,734,279.00
Facilities Acquisition and Construction	7410	350,515.00	114,613.00	12,299.00	0.00	863.00	55,262.00	85.00	533,637.00
Fiscal Services	7500	1,207,365.00	306,639.00	140,048.00	0.00	14,910.00	1,278.00	23,574.00	1,693,814.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	3,430,972.00	1,076,183.00	853,354.00	22,963.00	198,238.00	10,593.00	59,424.00	5,651,727.00
Student Transportation Services	7800	7,157,972.00	2,945,515.00	1,193,567.00	3,109,669.00	1,048,631.00	5,675.00	440,143.00	15,901,172.00
Operation of Plant	7900	6,815,585.00	2,837,926.00	6,112,095.00	7,535,321.00	711,534.00	19,784.00	117,494.00	24,149,739.00
Maintenance of Plant	8100	4,212,233.00	1,460,049.00	604,321.00	224,325.00	279,211.00	38,144.00	11,256.00	6,829,539.00
Administrative Technology Services	8200	1,054,965.00	287,805.00	858,662.00	0.00	83,816.00	459,921.00	605.00	2,745,774.00
Community Services	9100	47,076.00	13,107.00	9,988.00	0.00	39.00	0.00	600.00	70,810.00
Capital Outlay: Facilities Acquisition and Construction	7420						3,261.00		3,261.00
Other Capital Outlay	9300						772,390.00		772,390.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		158,296,563.00	45,954,130.00	54,379,914.00	10,895,093.00	6,975,954.00	2,195,957.00	3,928,249.00	282,625,860.00
Excess (Deficiency) of Revenues Over Expenditures									(3,146,351.00)

### **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, 2014

For the Fiscal Year Ended June 30, 2014 OTHER FINANCING SOURCES (USES)	Account	Fund 100
and CHANGES IN FUND BALANCES	Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	26,687.00
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	5,509,110.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	511,306.00
Total Transfers In	3600	6,020,416.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	(768,646.00)
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	(1,096,654.00)
To Enterprise Funds	990	
Total Transfers Out	9700	(1,865,300.00)
Total Other Financing Sources (Uses)		4,181,803.00
Net Change In Fund Balance		1,035,452.00
Fund Balance, July 1, 2013	2800	14,535,854.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	1,711,409.00
Restricted Fund Balance	2720	883,042.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	904,319.00
Unassigned Fund Balance	2750	12,072,536.00
Fund Balance, June 30, 2014	2700	15,571,306.00

### 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, 2014

Exhibit K-2 DOE Page 4 **Fund 410** 

REVENUES	Account Number	
Federal Through State and Local:		
School Lunch Reimbursement	3261	10,595,990.00
School Breakfast Reimbursement	3262	2,893,154.00
Afterschool Snack Reimbursement	3263	284,826.00
Child Care Food Program	3264	
USDA Donated Commodities	3265	1,405,491.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	15,179,461.00
State:		
School Breakfast Supplement	3337	112,158.00
School Lunch Supplement	3338	144,376.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	256,534.00
Local:		
Interest on Investments	3431	2,865.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	4,350,658.00
Student Breakfasts	3452	14,682.00
Adult Breakfasts/Lunches	3453	144,542.00
Student and Adult a la Carte Fees	3454	513,847.00
Student Snacks	3455	11,062.00
Other Food Sales	3456	5,013.00
Other Miscellaneous Local Sources	3495	13,089.00
Refunds of Prior Year's Expenditures	3497	894.00
Total Local	3400	5,056,652.00
Total Revenues	3000	20,492,647.00

### 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, 2014

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

For the Fiscal Year Ended June 30, 2014		Fund 410
EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	5,285,936.00
Employee Benefits	200	2,197,658.00
Purchased Services	300	374,521.00
Energy Services	400	222,425.00
Materials and Supplies	500	9,151,787.00
Capital Outlay	600	73,673.00
Other	700	461,086.00
Other Capital Outlay (Function 9300)	600	272,305.00
Total Expenditures		18,039,391.00
Excess (Deficiency) of Revenues Over Expenditures		2,453,256.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
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		2,453,256.00
Fund Balance, July 1, 2013	2800	9,225,168.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	467,011.00
Restricted Fund Balance	2720	11,211,413.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2014	2700	11,678,424.00
, 1 -		,=:=;:=:::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, 2014

Exhibit K-3 DOE Page 6 **Fund 420** 

REVENUES	Account Number	
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	35,133.00
Total Federal Direct	3100	35,133.00
Federal Through State and Local:		
Vocational Education Acts	3201	468,903.00
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruiting, Title II, Part A	3225	1,380,504.00
Math and Science Partnerships, Title II, Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	9,525,556.00
Elementary and Secondary Education Act, Title I	3240	8,906,723.00
Adult General Education	3251	503,549.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	455,511.00
Total Federal Through State and Local	3200	21,240,746.00
State:		
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	21,275,879.00

For the Fiscal Year Ended June 30, 2014	Account	100	200	300	400	500	600	700	Fund 4
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:									
Instruction	5000	5,639,799.00	1,751,058.00	981,397.00		985,857.00	1,044,432.00	162,011.00	10,564,554.0
Student Personnel Services	6100	1,682,203.00	570,180.00	98,327.00		88,562.00	12,026.00		2,451,298.0
Instructional Media Services	6200								0.0
Instruction and Curriculum Development Services	6300	3,151,529.00	839,926.00	119,272.00	1,132.00	48,246.00	57,723.00	3,029.00	4,220,857.0
Instructional Staff Training Services	6400	2,181,442.00	571,316.00	394,325.00		46,902.00		36,643.00	3,230,628.0
Instructional-Related Technology	6500								0.0
Board	7100								0.0
General Administration	7200							706,273.00	706,273.0
School Administration	7300			98.00					98.0
Facilities Acquisition and Construction	7410			20.00					0.0
Fiscal Services	7500								0.0
	1 1								
Food Services	7600								0.0
Central Services	7700	4,177.00	502.00	16,638.00					21,317.0
Student Transportation Services	7800			3,420.00				76,554.00	79,974.0
Operation of Plant	7900								0.0
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200								0.0
Community Services	9100					880.00			880.0
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300								0.0
Total Expenditures		12,659,150.00	3,732,982.00	1,613,477.00	1,132.00	1,170,447.00	1,114,181.00	984,510.00	21,275,879.0
Excess (Deficiency) of Revenues over Expenditures									0.0
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
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									
From Internal Service Funds									
From Internal Service Funds	3660								
From Enterprise Funds	3670								
From Enterprise Funds	3670 3690	0.00							
Total Transfers In	3670	0.00							
Total Transfers In Transfers Out: (Function 9700)	3670 3690 3600	0.00							
Total Transfers In Transfers Out: (Function 9700) To the General Fund	3670 3690 3600 910	0.00							
Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds	3670 3690 3600 910 920	0.00							
Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3670 3690 3600 910 920 930	0.00							
Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3670 3690 3600 910 920 930 950	0.00							
Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3670 3690 3600 910 920 930 950 960	0.00							
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	3670 3690 910 920 930 950 960 970	0.00							
Total Transfers In Fransfers 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	3670 3690 910 920 930 950 960 970 990								
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 To Enterprise Funds	3670 3690 910 920 930 950 960 970	0.00							
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 To Enterprise Funds	3670 3690 910 920 930 950 960 970 990								
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 Interprise Funds To Interprise Funds Total Transfers Out <b>Otal Other Financing Sources (Uses)</b> <b>Net Change in Fund Balance</b>	3670 3690 3600 910 920 930 950 950 950 950 970 990 990	0.00							
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 Interprise Funds To Interprise Funds Total Transfers Out <b>Otal Other Financing Sources (Uses)</b> <b>Net Change in Fund Balance</b>	3670 3690 910 920 930 950 960 970 990	0.00							
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	3670 3690 3600 910 920 930 950 950 950 950 970 990 990	0.00							
Total 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 To Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Vet Change in Fund Balance Fund Balance, July 1, 2013 Adjustments to Fund Balance	3670 3690 3600 910 920 930 950 950 950 950 950 970 990 990 990 9700 2800	0.00							
Total 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 To Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Vet Change in Fund Balance Fund Balance, July 1, 2013 Adjustments to Fund Balance	3670 3690 3600 910 920 930 950 950 950 950 950 970 990 990 990 9700 2800	0.00							
Total Transfers In Fransfers In Fransfers 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 Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Und Balance, July 1, 2013 Adjustments to Fund Balance Ending Fund Balance:	3670 3690 910 920 930 950 950 960 970 990 970 900 9700 2800 2891	0.00							
Total Transfers In Fransfers In Fransfers 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 Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Ending Fund Balance: Nonspendable Fund Balance	3670 3690 3600 910 920 930 950 960 970 970 970 970 2800 2800 2891 2710	0.00							
Total 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 To Internal Service Funds Total Transfers Out Total Transfers Out Cotal Other Financing Sources (Uses) Vet Change in Fund Balance Vaind Balance Jaining Fund Balance Nonspendable Fund Balance Restricted Fund Balance	3670 3690 3600 910 920 930 950 950 950 950 970 990 970 990 970 990 2800 2800 2801 2891	0.00							
Total Transfers In 'ransfers In 'ransfers 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 'otal Other Funancing Sources (Uses) Set Change in Fund Balance Change Fund Balance Change Fund Balance Restricted Fund Balance Committed Fund Balance Committed Fund Balance	3670 3690 3600 910 920 930 950 950 950 950 950 9700 9700 990 2800 2891 2800 2891 2710 2720 2730	0.00							

Exhibit K-3

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, 2014

### Exhibit K-4 DOE Page 8

For the Fiscal Year Ended June 30, 2014					DOE Page 8
REVENUES	Account Number	Targeted ARRA Stimulus Funds <b>432</b>	Other ARRA Stimulus Grants <b>433</b>	ARRA Race to the Top <b>434</b>	Totals
Federal Direct:					
Workforce Investment Act	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
Federal Through State:					
Vocational Education Acts	3201				0.00
Race to the Top	3214			1,088,811.00	1,088,811.00
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act, Title I	3240	31331.00			31,331.00
Adult General Education	3251				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State	3200	31,331.00	0.00	1,088,811.00	1,120,142.00
State:					
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	31,331.00	0.00	1,088,811.00	1,120,142.00

For the Fiscal Year Ended June 30, 2014		100	200	300	400	500	600	700	Fund
EXPENDITURES	Account	100	Employee	Purchased	Energy	Materials	Capital	/00	Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000					5,473.00	25,354.00		30,827
Student Personnel Services	6100					5,175.00	20,00 1100		50,021
	6200								0
Instructional Media Services									
Instruction and Curriculum Development Services	6300								0
Instructional Staff Training Services	6400			294.00					294
Instructional-Related Technology	6500								0
Board	7100								0
General Administration	7200							210.00	210
School Administration	7300								(
Facilities Acquisition and Construction	7410								0
Fiscal Services	7500								0
Food Services	7600								0
	7700								
Central Services				1	1	1			0
Student Transportation Services	7800								0
Operation of Plant	7900					+			C
Maintenance of Plant	8100								C
Administrative Technology Services	8200								0
Community Services	9100								0
Capital Outlay:									
Facilities Acquisition and Construction	7420								C
Other Capital Outlay	9300								0
Fotal Expenditures	2500	0.00	0.00	294.00	0.00	5,473.00	25,354.00	210.00	31,331
	-	0.00	0.00	2,74.00	0.00	5,415.00	25,554.00	210.00	0,001
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)									(
and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Loss Recoveries Transfers In:	3740								
	3740								
Transfers In:									
Transfers In: From General Fund From Debt Service Funds	3610 3620		•						
Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds	3610 3620 3630								
Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund	3610 3620 3630 3650								
Fransfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	3610 3620 3630 3650 3660								
Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3610 3620 3630 3650 3660 3670								
Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds	3610 3620 3630 3650 3660 3670 3690								
Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3610 3620 3630 3650 3660 3670	0.00							
Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds	3610 3620 3630 3650 3660 3670 3690	0.00							
Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3610 3620 3630 3650 3660 3670 3690	0.00							
Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3610 3620 3630 3650 3660 3670 3690 3600	0.00							
Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds 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	3610 3620 3630 3650 3660 3670 3690 3600 910	0.00							
Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds 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	3610 3620 3630 3650 3660 3660 3690 3690 3690 3690 3690 910 910 920 930	0.00							
Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds 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	3610 3620 3650 3650 3660 3670 3690 3600 910 920 930 950	0.00							
Transfers 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 Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3610 3620 3650 3650 3660 3670 3690 3600 910 920 930 950 950 960	0.00							
Transfers 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 Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920 920 920 930 950 950 960 970	0.00							
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 Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920 920 920 920 920 950 950 960 970 990								
Transfers In: From General Fund From Debt Service Funds From Capital Projects 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 Interfund To Depting Funds To Internal Service Funds To Interprise Funds To Enterprise Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920 920 920 930 950 950 960 970	0.00							
Transfers In: From General Fund From Debt Service Funds From Capital Projects 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 Interfund To Permanent Funds To Internal Service Funds	3610 3620 3630 3650 3660 3670 3690 3600 910 920 920 920 920 920 950 950 960 970 990	0.00							
Transfers In: From General Fund From Debt Service Funds From Capital Projects 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 Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Interprise Funds To Inter Financing Sources (Uses) Net Change in Fund Balance	3610 3620 3650 3650 3660 3670 3690 3600 910 920 930 950 950 960 970 990 9700	0.00							
Transfers In: From General Fund From Debt Service Funds From Capital Projects 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 Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Interprise Funds To Inter Financing Sources (Uses) Net Change in Fund Balance	3610 3620 3630 3650 3660 3670 3690 3600 910 920 920 920 920 920 950 950 960 970 990	0.00							
Transfers In: From General Fund From Debt Service Funds From Capital Projects 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 Interfund To Permanent Funds To Internal Service Funds	3610 3620 3650 3650 3660 3670 3690 3600 910 920 930 950 950 960 970 990 9700	0.00							
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 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 To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Other Financing Sources (Uses) Set Change in Fund Balance Fund Balance, July 1, 2013	3610 3620 3650 3650 3660 3670 3690 3600 910 920 930 950 950 950 970 990 9700 9700	0.00							
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 Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Internal Service Funds To Interprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance <sup>2</sup> und Balance, July 1, 2013 Adjustments to Fund Balance	3610 3620 3630 3660 3660 3660 3600 910 920 920 920 920 920 930 950 950 960 970 970 9700 9700 2800 2891	0.00							
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 Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Internal To Permanent Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out <b>Total Other Financing Sources (Uses)</b> <b>Net Change in Fund Balance</b> Ending Fund Balance: Nonspendable Fund Balance	3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 950 950 960 970 970 970 970 920 2800 2891 2210	0.00							
Transfers In: From General Fund From Debt Service Funds From Capital Projects 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 Interfund To Debt Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Ending Fund Balance: Norspendable Fund Balance Restricted Fund Balance	3610 3620 3630 3650 3660 3670 3690 3600 910 920 920 930 950 950 950 950 950 970 970 970 2800 2800 2891 2710 2720	0.00							
Transfers In: From General Fund From Debt Service Funds From Capital Projects 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 Interfund To Permanent Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Lott Service Funds To Lott Service Funds To Lott Service Funds To Lott Service Funds Total Transfers Out <b>Iotal Other Financing Sources (Uses)</b> <b>Net Change in Fund Balance</b> Ending Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance	3610 3620 3650 3650 3660 3670 3690 3600 910 920 930 950 950 950 970 970 970 970 970 970 2800 2891 2800 2891 2710 2720	0.00							
Transfers In: From General Fund From Debt Service Funds From Capital Projects 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 Interfund To Debt Service Funds To Internal Service Funds To Internation Sources (Uses) Vet Change in Fund Balance Siding Fund Balance: Nonspendable Fund Balance Restricted Fund Balance	3610 3620 3630 3650 3660 3670 3690 3600 910 920 920 930 950 950 950 950 950 970 970 970 2800 2800 2891 2710 2720	0.00							

EXPENDITURES	Account	100	200	300	400	500	600	700	
	Account Number		Employee	Purchased	Energy	Materials	Capital	0.1	Totals
		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000								0.
Student Personnel Services	6100								0.0
Instructional Media Services	6200								0.0
Instruction and Curriculum Development Services	6300								0.0
Instructional Staff Training Services	6400								0.0
Instructional-Related Technology	6500								0.0
Board	7100								0.0
General Administration	7200								0.0
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								0.0
Student Transportation Services	7800								0.0
Operation of Plant	7900								0.0
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200								0.0
Community Services	9100								0.0
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300								0.0
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Excess (Deficiency) of Revenues over Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
OTHER FINANCING SOURCES (USES)									0.
and CHANGES IN FUND BALANCES									
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									
Interfund From Permanent Funds	3650 3660								
Interfund From Permanent Funds From Internal Service Funds	3650		-						
From Permanent Funds From Internal Service Funds	3650 3660		· · ·						
From Permanent Funds From Internal Service Funds From Enterprise Funds	3650 3660 3670 3690	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3650 3660 3670	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3650 3660 3670 3690 3600	0.00							
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 3600 910	0.00							
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	3650 3660 3670 3690 3600 910 920	0.00							
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 3600 910 920 930	0.00							
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							
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 3600 910 920 930 950 960	0.00							
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 Interfund To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	3650           3660           3670           3690           3600           910           920           930           950           960           970	0.00							
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 Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds	3650 3660 3670 3690 3600 910 920 930 950 950 960 970 990								
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 Interprise Funds To Enterprise Funds Total Transfers Out	3650           3660           3670           3690           3600           910           920           930           950           960           970	0.00							
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 Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses)	3650 3660 3670 3690 3600 910 920 930 950 950 960 970 990	0.00							
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 Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3650 3660 3670 3690 3600 910 920 930 950 950 960 970 990 9700	0.00							
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 To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2013	3650 3660 3670 3690 3600 910 920 930 950 950 970 970 9700 9700	0.00							
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 Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Fund Balance	3650 3660 3670 3690 3600 910 920 930 950 950 960 970 990 9700	0.00							
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 Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2013 Adjustments to Fund Balance Ending Fund Balance:	3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891	0.00							
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 Internal Service Funds To Enterprise Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Fund Balance	3650 3660 3670 3690 3600 910 920 930 950 950 970 970 9700 9700	0.00							
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 Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2013 Adjustments to Fund Balance Ending Fund Balance:	3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891	0.00							
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 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: Nonspendable Fund Balance	3650 3660 3670 3690 910 920 930 950 950 950 970 970 970 9700 2800 2891 2710	0.00							
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 Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Fotal Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2013 Adjustments to Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance	3650 3660 3670 3690 910 920 930 950 950 950 970 970 970 970 970 2800 2891 2710 2720	0.00							

For the Fiscal Year Ended June 30, 2014			CIAL REVENUE FUNDS -						DOE Pag Fund
EXPENDITURES	Account	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								(
Instruction and Curriculum Development Services	6300	81,935.00	13,076.00	36,952.00				16,399.00	148,362
Instructional Staff Training Services	6400	41,006.00	3,669.00	27,219.00		6,080.00		130.00	78,104
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200							34,559.00	34,55
School Administration	7300								
Facilities Acquisition and Construction	7410								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	258,240.00	52,867.00	289,483.00		5,612.00			606,20
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200			126,609.00			94,975.00		221,58
Community Services	9100						, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Capital Outlay:	,100								
Facilities Acquisition and Construction	7420								(
Other Capital Outlay	9300								
Fotal Expenditures	7500	381,181.00	69,612.00	480,263.00	0.00	11,692.00	94,975.00	51,088.00	1,088,81
Excess (Deficiency) of Revenues over Expenditures		501,101.00	05,012.00	400,203.00	0.00	11,052.00	)4,715.00	51,000.00	1,000,01
OTHER FINANCING SOURCES (USES)									
and CHANGES IN FUND BALANCES									
	2720								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From General Fund From Debt Service Funds	3620								
From General Fund From Debt Service Funds From Capital Projects Funds	3620 3630								
From General Fund From Debt Service Funds	3620 3630 3650								
From General Fund From Debt Service Funds From Capital Projects Funds	3620 3630 3650 3660								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund	3620 3630 3650								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds	3620 3630 3650 3660								
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3620 3630 3650 3660 3670	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds	3620 3630 3650 3660 3670 3690	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3620 3630 3650 3660 3670 3690	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3620 3630 3650 3660 3670 3690 3600	0.00							
From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund	3620 3630 3650 3660 3670 3690 3600 910	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds	3620 3630 3650 3660 3670 3690 3600 910 920	0.00							
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 Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3620 3630 3650 3660 3670 3690 3690 3600 910 920 920 930	0.00							
From General Fund From Capital Projects Funds 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	3620 3630 3650 3660 3670 3660 3600 910 920 920 930 950	0.00							
From General Fund From Capital Projects Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Permanent Funds	3620 3630 3660 3670 3690 3600 910 920 930 950 960	0.00							
From General Fund From Capital Projects Funds From Capital Projects Funds Interfund From Permanent Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds	3620 3630 3650 3660 3670 3690 3600 910 920 920 930 950 950 960 970	0.00							
From General Fund From Capital Projects Funds From Capital Projects Funds Interfund From Parmanent 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 Demianent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	3620 3630 3650 3660 3660 3660 3660 910 920 920 920 920 930 950 950 950 970 990	0.00							
From General Fund From Capital Projects Funds From Capital Projects Funds Interfund From Permanent Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds	3620 3630 3650 3660 3660 3660 3660 910 920 920 920 920 930 950 950 950 970 990								
From General Fund From Debt Service Funds From Capital Projects 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 Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Tansfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3620 3630 3650 3660 3660 3660 3660 910 920 920 920 920 930 950 950 950 970 990	0.00							
From General Fund From Capital Projects Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Vet Change in Fund Balance Fund Balance, July 1, 2013	3620 3630 3650 3660 3670 3690 3690 910 920 920 930 950 950 950 960 970 970 990 9700	0.00							
From General Fund From Capital Projects Funds From Capital Projects 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 Internal Service Funds To Internal Service Funds To Internal Service Funds To Interprise Funds To Interprise Funds Total Transfers Out Folal Other Financing Sources (Uses) Vet Change in Fund Balance Fund Balance	3620 3630 3660 3660 3660 3660 910 920 920 930 950 950 960 970 970 9700	0.00							
From General Fund From Capital Projects Funds From Capital Projects 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 Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Transfers Out Total Transfers Out Statistica Supersect (Uses) Net Change in Fund Balance Ending Fund Balance: Ending Fund Balance:	3620 3630 3650 3660 3660 3600 910 920 920 920 920 920 920 950 950 950 950 950 970 9700 9700 2800 2891	0.00							
From General Fund From Capital Projects Funds From Capital Projects Funds Interfund From Permanent Funds From Enterptise 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 Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Transfers Out Service Funds Total Transfers Out Service Funds To Enterprise Funds Total Transfers Out Service Funds Service Funds Total Transfers Out Service Funds	3620 3630 3650 3660 3660 3660 910 920 920 930 920 930 950 950 950 970 950 970 970 920 920 920 920 920 920 920 920 920 92	0.00							
From General Fund From Capital Projects Funds 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 Capital Projects Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Letter Financing Sources (Uses) Vet Change in Fund Balance Fund Balance, Indiag Fund Balance Restricted Fund Balance Restricted Fund Balance Restricted Fund Balance	3620 3630 3650 3660 3670 3690 3600 910 920 920 920 930 950 950 970 970 970 970 970 920 920 920 920 920 920 920 920 920 92	0.00							
From General Fund From Capital Projects Funds From Capital Projects 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 Interfund To Debt Service Funds To Capital Projects Funds Interfund To Internal Service Funds To Internal Service Funds To Internal Service Funds To Letterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds Service Fund Balance Committed Fund Balance	3620 3630 3650 3660 3670 3690 3600 910 920 920 930 950 950 950 970 970 970 970 970 2800 2891 2710 2710 2720 2730	0.00							
From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In FromSers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Debt Service Funds To Internal Service Funds To Lansfers Out <b>Extended Security Extended Security E</b>	3620 3630 3650 3660 3670 3690 3600 910 920 920 920 930 950 950 970 970 970 970 970 920 920 920 920 920 920 920 920 920 92	0.00							

EXPENDITURES	Account	100	200	300	400	500	600	700	
	Account Number		Employee	Purchased	Energy	Materials	Capital	0.1	Totals
		Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000								0.
Student Personnel Services	6100								0.0
Instructional Media Services	6200								0.0
Instruction and Curriculum Development Services	6300								0.0
Instructional Staff Training Services	6400								0.0
Instructional-Related Technology	6500								0.0
Board	7100								0.0
General Administration	7200								0.0
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								0.0
Student Transportation Services	7800								0.0
Operation of Plant	7900								0.0
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200								0.0
Community Services	9100								0.0
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.0
Other Capital Outlay	9300								0.0
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Excess (Deficiency) of Revenues over Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
OTHER FINANCING SOURCES (USES)									0.
and CHANGES IN FUND BALANCES									
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									
Interfund From Permanent Funds	3650 3660								
Interfund From Permanent Funds From Internal Service Funds	3650		-						
From Permanent Funds From Internal Service Funds	3650 3660		•						
From Permanent Funds From Internal Service Funds From Enterprise Funds	3650 3660 3670 3690	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3650 3660 3670	0.00							
From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3650 3660 3670 3690 3600	0.00							
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 3600 910	0.00							
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	3650 3660 3670 3690 3600 910 920	0.00							
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 3600 910 920 930	0.00							
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							
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 3600 910 920 930 950 960	0.00							
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 Interfund To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds	3650           3660           3670           3690           3600           910           920           930           950           960           970	0.00							
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 Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds	3650 3660 3670 3690 3600 910 920 930 950 950 960 970 990								
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 Interprise Funds To Enterprise Funds Total Transfers Out	3650           3660           3670           3690           3600           910           920           930           950           960           970	0.00							
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 Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses)	3650 3660 3670 3690 3600 910 920 930 950 950 960 970 990	0.00							
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 Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3650 3660 3670 3690 3600 910 920 930 950 950 960 970 990 9700	0.00							
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 To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2013	3650 3660 3670 3690 3600 910 920 930 950 950 970 970 9700 9700	0.00							
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 Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Fund Balance	3650 3660 3670 3690 3600 910 920 930 950 950 960 970 990 9700	0.00							
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 Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2013 Adjustments to Fund Balance Ending Fund Balance:	3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891	0.00							
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 Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Fund Balance	3650 3660 3670 3690 3600 910 920 930 950 950 970 970 9700 9700	0.00							
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 Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2013 Adjustments to Fund Balance Ending Fund Balance:	3650           3660           3670           3690           3600           910           920           930           950           960           970           990           9700           2800           2891	0.00							
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 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: Nonspendable Fund Balance	3650 3660 3670 3690 910 920 930 950 950 950 970 970 970 9700 2800 2891 2710	0.00							
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 Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Fotal Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2013 Adjustments to Fund Balance Ending Fund Balance Restricted Fund Balance Restricted Fund Balance	3650 3660 3670 3690 910 920 930 950 950 950 970 970 970 970 970 2800 2891 2710 2720	0.00							

### DISTRICT SCHOOL BOARD OF LAKE COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS For the Fiscal Year Ended June 30, 2014

Exhibit K-6 DOE Page 13

For the Fiscal Year Ended June 30, 2014	- I - I									
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service <b>290</b>	ARRA Economic Stimulus Debt Service 299	Totals	
REVENUES										
Federal:										
Miscellaneous Federal Direct	3199								0.00	
Miscellaneous Federal Through State	3299								0.00	
State:	2222	1 202 250 00							1 202 250 00	
CO & DS Withheld for SBE/COBI Bonds	3322	1,303,260.00							1,303,260.00	
SBE/COBI Bond Interest	3326	57.00							57.00	
Racing Commission Funds	3341								0.00	
Other Miscellaneous State Revenues	3399	1 202 217 00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total State Sources Local:	3300	1,303,317.00	0.00	0.00	0.00	0.00	0.00	0.00	1,303,317.00	
District Debt Service Taxes	3412								0.00	
County Local Sales Tax	3418								0.00	
School District Local Sales Tax	3419								0.00	
Tax Redemptions	3421								0.00	
Payment in Lieu of Taxes	3422								0.00	
Excess Fees	3423								0.00	
Interest on Investments	3431								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	3440								0.00	
Impact Fees	3495							<u> </u>	0.00	
Refunds of Prior Year's Expenditures	3490								0.00	
Total Local Sources	3497	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Revenues	3400	1,303,317.00	0.00	0.00	0.00	0.00	0.00	0.00	1,303,317.00	
	5000	1,000,017.00	0.00	0.00	5.00	0.00	5.00	0.00	1,000,017.00	
EXPENDITURES										
Debt Service (Function 9200)										
Redemption of Principal	710	855,000.00					19,986,859.00		20,841,859.00	
Interest	720	468,385.00					13,190,374.00		13,658,759.00	
Dues and Fees	730	26,065.00					73,417.00		99,482.00	
Miscellaneous	790								0.00	
Fotal Expenditures		1,349,450.00	0.00	0.00	0.00	0.00	33,250,650.00	0.00	34,600,100.00	
Excess (Deficiency) of Revenues Over Expenditures		(46,133.00)	0.00	0.00	0.00	0.00	(33,250,650.00)		(33,296,783.00)	
		SBE/COBI	Special Act	Section 1011.14/1011.15	Motor Vehicle	District	Other Debt	ARRA Economic Stimulus	(00,2) 0,100100)	
OTHER FINANCING SOURCES (USES)	Account	Bonds	Bonds	F.S. Loans	Revenue Bonds	Bonds	Service	Debt Service	Totals	
and CHANGES IN FUND BALANCE	Number	210	220	230	240	250	290	299		
issuance of Bonds	3710								0.00	
Premium on Sale of Bonds	3791								0.00	
Discount on Sale of Bonds (Function 9299)	891								0.00	
Proceeds of Lease-Purchase Agreements	3750								0.00	
Premium on Lease-Purchase Agreements	3793								0.00	
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00	
Loans	3720								0.00	
Proceeds of Forward Supply Contract	3760								0.00	
Face Value of Refunding Bonds	3715	1,342,000.00							1,342,000.00	
Premium on Refunding Bonds	3792	206,513.00							206,513.00	
Discount on Refunding Bonds (Function 9299)	892								0.00	
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00	
Refunding Lease-Purchase Agreements	3755								0.00	
Premium on Refunding Lease-Purchase Agreements	3794								0.00	
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00	
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00	
Transfers In:									,	
From General Fund	3610						768,646.00		768,646.00	
From Capital Projects Funds	3630						34,513,487.00		34,513,487.00	
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	1								0.00	
	3690				0.00	0.00	35,282,133.00	0.00	35,282,133.00	
Total Transfers In	3690 3600	0.00	0.00	0.00	0.00	0.00	55,262,155.00			
Transfers Out: (Function 9700)	3600	0.00	0.00	0.00	0.00	0.00	55,262,155.00			
Transfers Out: (Function 9700) To General Fund	3600 910	0.00	0.00	0.00	0.00	0.00	55,262,155.00		0.00	
Transfers Out: (Function 9700) To General Fund To Capital Projects Funds	3600 910 930	0.00	0.00	0.00	0.00	0.00	33,202,133,00		0.00	
Transfers Out: (Function 9700) To General Fund	3600 910	0.00	0.00	0.00	0.00	0.00				
Transfers Out: (Function 9700) To General Fund To Capital Projects Funds To Special Revenue Funds Interfund	3600 910 930 940 950	0.00	0.00	0.00	0.00	0.00			0.00 0.00 0.00	
Transfer Out: (Function 9700) To General Fund To Capital Projects Funds To Special Revenue Funds Interfund To Permanent Funds	3600 910 930 940 950 960	0.00	0.00		0.00	0.00	34,202,133.00		0.00 0.00 0.00 0.00	
Transfers Out: (Function 9700) To General Fund To Capital Projects Funds To Special Revenue Funds Interfund	3600 910 930 940 950	0.00	0.00	0.00	0.00	0.00	0.11,202,12		0.00 0.00 0.00 0.00	
Transfer Out: (Function 9700) To General Fund To Capital Projects Funds To Special Revenue Funds Interfund To Permanent Funds	3600 910 930 940 950 960	0.00	0.00	0.00	0.00	0.00	00,661,303,66		0.00 0.00 0.00 0.00 0.00	
Transfers Out: (Function 9700) To Capital Projects Funds To Special Revenue Funds Interfund To Permanent Funds To Internal Service Funds	3600 910 930 940 950 960 970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers Out: (Function 9700) To General Fund To Capital Projects Funds To Special Revenue Funds Interfund To Permanent Funds To Interprise Funds To Enterprise Funds	3600 910 930 940 950 960 970 990							0.00	0.00 0.00 0.00 0.00 0.00 0.00	
Transfers Out: (Function 9700) To General Fund To Capital Projects Funds To Special Revenue Funds Interfund To Permanent Funds To Internal Service Funds To Interprise Funds Total Transfers Out Total Other Financing Sources (Uses)	3600 910 930 940 950 960 970 990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	
Iransfers Out: (Function 9700) To General Fund To Gapital Projects Funds To Special Revenue Funds Interfund To Permanent Funds To Interprise Funds To Interprise Funds To Interprise Funds Total Other Financing Sources (Uses) Set Change in Fund Balances	3600 910 930 940 950 960 970 990 9700	0.00 1,548,513.00 1,502,380.00	0.00 0.00	0.00	0.00 0.00	0.00	0.00 35,282,133,00 2,031,483,00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 36,830,646.00 3,533,863.00	
Transfers Out: (Function 9700) To General Fund To Capital Projects Funds To Special Revenue Funds Interfund To Special Revenue Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Totasfers Out Total Other Financing Sources (Uses) Net Change in Fund Balances Watt Balance, July 1, 2013	3600 910 930 940 950 960 970 990 9700 9700 2800	0.00 1.548.513.00	0.00 0.00	0.00	0.00 0.00	0.00	0.00 35,282,133.00	0.00	0.00 0.00 0.00 0.00 0.00 36,830,646.00 3,533,863.00 7,932,131.00	
Transfers Out: (Function 9700) To General Pend To Capital Projects Funds To Special Revenue Funds Interfund To Permanent Funds To Internal Service Funds To Internsfers Funds To Interprise Funds Total Transfers Out <b>Cotal Other Financing Sources (Uses)</b> Net Change in Fund Balances "und Balance, July 1, 2013 Myusiments to Fund Balances	3600 910 930 940 950 960 970 990 9700	0.00 1,548,513.00 1,502,380.00	0.00 0.00	0.00	0.00 0.00	0.00	0.00 35,282,133,00 2,031,483,00	0.00	0.00 0.00 0.00 0.00 0.00 36,830,646.00 3,533,863.00 7,932,131.00	
Transfers Out: (Function 9700) To General Fund To Gaptal Projects Funds To Special Revenue Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Vet Change in Fund Balances Fund Balance, July 1, 2013 Adjustments to Fund Balances Ending Fund Balances Ending Fund Balances	3600 910 930 940 950 950 970 970 970 9700 9700 2800 2800 2891	0.00 1,548,513.00 1,502,380.00	0.00 0.00	0.00	0.00 0.00	0.00	0.00 35,282,133,00 2,031,483,00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 36,830,646.00 3,533,863.00 7,932,131.00 0.00	
Transfers Out: (Function 9700) To General Fund To Gapital Projects Funds To Special Revenue Funds Interfund To Enternal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Transfers Out Otal Totansfers Out Otal Balance, July 1, 2013 Adjustments to Fund Balances Ending Fund Balance: Nonspendable Fund Balance	3600 910 930 950 950 970 970 970 9700 2800 2891 2710	0.00 1.548,513.00 1.502,380.00 256,109.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 35,282,133,00 2,031,483.00 7,676,022.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00 36,830,646.00 3,533,863.00 7,932,131.00 0.00 0.00	
Iransfers Out: (Function 9700) To General Fund To Gapital Projects Funds To Special Revenue Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internise Funds Total Other Financing Sources (Uses) Net Change in Fund Balances Fund Balance, July 1, 2013 Adjustments to Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance	3600 910 930 950 960 970 970 970 9700 2800 2891 2710 2720	0.00 1,548,513.00 1,502,380.00	0.00 0.00	0.00	0.00 0.00	0.00	0.00 35,282,133,00 2,031,483,00	0.00	0.00 0.00 0.00 0.00 0.00 3.533,863.00 7,932,131.00 0.00 1,465,994.00	
Transfers Out: (Function 9700) To General Fund To Gaptal Projects Funds To Special Revenue Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Vet Change in Fund Balances Fund Balance, July 1, 2013 Adjustments to Fund Balances Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3600 910 930 950 950 970 970 970 9700 2800 2891 2710 2720 2730	0.00 1.548,513.00 1.502,380.00 256,109.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 35,282,133,00 2,031,483.00 7,676,022.00	0.00	0.00 0.00 0.00 0.00 0.00 36,830,646.00 3,533,863.00 7,932,131.00 0.00 0.00 0.0111,465,994.00 0.00	
Transfers Out: (Function 9700) To General Fund To Ganetal Projects Funds To Special Revenue Funds Interfund To Permanent Funds To Internal Service 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 Balances Fund Fund Balance Sending Fund Balance Restricted Fund Balance Restricted Fund Balance	3600 910 930 950 960 970 970 970 9700 2800 2891 2710 2720	0.00 1.548,513.00 1.502,380.00 256,109.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 35,282,133,00 2,031,483.00 7,676,022.00	0.00	0.00 0.00 0.00 0.00 0.00 3.6830,646.00 3.533,863.00 7,932,131.00	

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS For the Fiscal Year Ended June 30, 2014

For the Fiscal Year Ended June 30, 2014		1 1			1			Nonvoted Cap.			1	DOE Page 14
REVENUES	Account Number	Capital Outlay Bond Issues (COBI) <b>310</b>	Special Act Bonds 320	Section 1011.14 / 1011.15, F.S., Loans <b>330</b>	Public Education Capital Outlay (PECO) <b>340</b>	District Bonds 350	Capital Outlay and Debt Service Program <b>360</b>	Nonvoted Cap. Improvement Section 1011.71(2), F.S. <b>370</b>	Voted Capital Improvement <b>380</b>	Other Capital Projects <b>390</b>	ARRA Economic Stimulus Capital Projects <b>399</b>	Totals
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State:												
CO&DS Distributed	3321						158,039.00					158,039.00
Interest on Undistributed CO&DS	3325						7,109.00					7,109.00
Racing Commission Funds	3341		148,833.00	)								148,833.00
Public Education Capital Outlay (PECO)	3391											0.00
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				853,147.00							853,147.00
Other Miscellaneous State Revenues	3399									157,051.00		157,051.00
Total State Sources	3300	0.00	148,833.00	0.00	853,147.00	0.00	165,148.00	0.00	0.00	157,051.00	0.00	1,324,179.00
Local:												
District Local Capital Improvement Tax	3413							23,942,116.00				23,942,116.00
County Local Sales Tax	3418					12,158,522.00						12,158,522.00
School District Local Sales Tax	3419					1.1.1						0.00
Tax Redemptions	3421							104,954.00				104,954.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431		255.00	)		3,883.00	116.00	4,719.00		3,067.00		12,040.00
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							43,539.00		350,000.00	1	393,539.00
Impact Fees	3496									976,542.00	1	976,542.00
Total Local Sources	3400	0.00	255.00	0.00	0.00	12,162,405.00	116.00	24,095,328.00	0.00	1,329,609.00	0.00	37,587,713.00
Total Revenues	3000	0.00	149,088.00			12,162,405.00	165,264.00	24,095,328.00	0.00	1,486,660.00		38,911,892.00
EXPENDITURES												
Capital Outlay (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630					1,842,183.00				5,686,697.00	1	7,528,880.00
Furniture, Fixtures and Equipment	640					53,731.00		883,362.00		278,820.00		1,215,913.00
Motor Vehicles (Including Buses)	650							47,853.00				47,853.00
Land	660									8,404.00		8,404.00
Improvements Other Than Buildings	670					37,217.00		351,691.00		286,642.00	l i i i i i i i i i i i i i i i i i i i	675,550.00
Remodeling and Renovations	680				853,147.00	46,274.00		2,950,010.00				3,849,431.00
Computer Software	690							984,761.00		400.00		985,161.00
Debt Service (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						830.00					830.00
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	853,147.00	1,979,405.00	830.00	5,217,677.00	0.00	6,260,963.00	0.00	14,312,022.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	149,088.00	0.00	0.00	10,183,000.00	164,434.00	18,877,651.00	0.00	(4,774,303.00	0.00	24,599,870.00

Exhibit K-7 DOE Page 14

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

For the Fiscal Year Ended June 30, 2014

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) <b>310</b>	Special Act Bonds 320	Section 1011.14 / 1011.15, F.S., Loans <b>330</b>	Public Education Capital Outlay (PECO) <b>340</b>	District Bonds <b>350</b>	Capital Outlay and Debt Service Program <b>360</b>	Nonvoted Cap. Improvement Section 1011.71(2), F.S. <b>370</b>	Voted Capital Improvement <b>380</b>	Other Capital Projects <b>390</b>	ARRA Economic Stimulus Capital Projects <b>399</b>	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730									64,947.00		64,947.00
Loss Recoveries	3740							182.00				182.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910					(1,000,000.00)		(4,509,110.00)				(5,509,110.00)
To Debt Service Funds	920					(15,822,642.00)		(17,322,350.00)		(1,368,494.00)	)	(34,513,486.00)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	(16,822,642.00)	0.00	(21,831,460.00)	0.00	(1,368,494.00)	0.00	(40,022,596.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	(16,822,642.00)	0.00	(21,831,278.00)	0.00	(1,303,547.00)	0.00	(39,957,467.00)
Net Change in Fund Balances		0.00	149,088.00	0.00	0.00	(6,639,642.00)	164,434.00	(2,953,627.00)	0.00	(6,077,850.00)	0.00	(15,357,597.00)
Fund Balance, July 1, 2013	2800		1,042,934.00			12,741,857.00	498,443.00	7,312,294.00		52,294,297.00		73,889,825.00
Adjustments to Fund Balances	2891		<i>,,</i>			<i>, , , , , , , , , ,</i>				, . ,		0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720		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
Committed Fund Balance	2730		, . ,			., . , .		,,		., .,		0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Fund Balance, June 30, 2014	2700	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

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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND For the Fiscal Year Ended June 30, 2014

REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200		-						
State Sources	3300		_						
Local Sources	3400	0.00							
Total Revenues	3000	0.00	200	200	100	500	c00	700	
	Account	100	200	300	400	500	600	700	Track
EXPENDITURES	Number	<b>6.1</b> ·	Employee	Purchased	Energy	Materials	Capital	0.1	Totals
<u> </u>	-	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:	5000								0.00
Instruction Student Personnel Services	5000 6100								0.00
Instructional Media Services	6100								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400					-		+	0.00
Instructional-Related Technology	6500					-		+	0.00
Board	7100					-		+	0.00
General Administration	7200					-		+	0.00
School Administration	7300					-		+	0.00
Facilities Acquisition and Construction	7300					-		+	0.00
Fiscal Services	7500								0.00
Central Services	7300								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:	7100								0.00
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,								0.00
Redemption of Principal	710								0.00
Interest	720								0.00
Interest Total Expenditures	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00 0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES)	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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:	3730 3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	3730 3740 3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures         Excess (Deficiency) of Revenues Over Expenditures         OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Sale of Capital Assets	3730 3740 3610 3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 Capital Projects Funds	3730 3740 3610 3620 3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 Capital Projects Funds           From Capital Provue Funds	3730 3740 3610 3620 3630 3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures           Excess (Deficiency) of Revenues Over Expenditures           OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES           Sale of Capital Assets	3730 3740 3610 3620 3630 3640 3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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         From Internal Service Funds           From Internal Service Funds         From Enterprise Funds	3730 3740 3610 3620 3630 3640 3670 3690		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 Internal Service Funds           From Internal Service Funds           Trom Internal Service Funds           Total Transfers In	3730 3740 3610 3620 3630 3640 3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 Capital Projects Funds           From Internal Service Funds           From Interprise Funds           Total Transfers In           Total Transfers Out: (Function 9700)	3730 3740 3610 3620 3630 3640 3670 3690 3600		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 Internal Service Funds           From Internal Service Funds           Transfers In           Total Transfers In           Total Transfers In           Transfers In           Total Transfers In           Transfers In           Transfers In	3730 3740 3610 3620 3630 3640 3640 3640 3690 3690 3600 910		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 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	3730 3740 3610 3620 3630 3640 3670 3690 3690 3690 910 920		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 Internal Service Funds           From Enterprise Funds           Total Transfers In           Transfers Out: (Function 9700)           To General Fund           To Capital Projects Funds           Total Transfers In           Transfers Out: (Function 9700)           To Bethyrice Funds           To Capital Projects Funds	3730 3740 3610 3630 3640 3670 3690 3690 3690 3600 910 920 930			0.00	0.00	0.00	0.00	0.00	0.00
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 Capital Projects Funds           From Internal Service Funds           From Interprise Funds           Total Transfers In           Total Transfers Out: (Function 9700)           To General Fund           To Debt Service Funds           To Debt Service Funds           Total Transfers In           Total Transfers In           Total Transfers In           To General Fund           To Debt Service Funds           To Capital Projects Funds           To Capital Projects Funds           To Capital Projects Funds           To Special Revenue Funds	3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 920 930 940		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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           To Debt Service Funds           To Debt Service Funds           To Special Revenue Funds           To Special Revenue Funds           To Special Fund           To Special Fund           To Special Revenue Funds	3730 3740 3610 3620 3630 3640 3690 3690 3690 3600 910 920 930 940 970			0.00	0.00	0.00	0.00	0.00	0.00
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 Internal Service Funds           Total Transfers In           Transfers Cut:           Total Transfers In           Transfers Out:           To Debt Service Funds           Total Transfers In           Total Transfers In           To Debt Service Funds           To Capital Projects Funds           To Capital Projects Funds           To Capital Projects Funds           To Special Revenue Funds           To Capital Projects Funds           To Internal Service Funds           To Internal Service Funds           To Internal Service Funds	3730 3740 3610 3620 3630 3640 3670 3690 910 920 930 940 970 990	0.00		0.00	0.00	0.00	0.00	0.00	0.00
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 Internal Service Funds           From Enterprise Funds           Total Transfers In           Total Transfers In           To Capital Projects Funds           To Capital Projects Funds           To Capital Projects Funds           To Debt Service 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           To Exprice Funds           To Exprice Funds           To Exprice Funds           To Enterprise Funds	3730 3740 3610 3620 3630 3640 3690 3690 3690 3600 910 920 930 940 970	0.00		0.00	0.00	0.00	0.00	0.00	0.00
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 Capital Projects Funds           From Internal Service Funds           From Interprise Funds           Total Transfers In           Total Transfers In           Total Transfers Out: (Function 9700)           To General Fund           To Debt Service Funds           To Debt Service Funds           To Enterprise Funds           To Special Revenue Funds           To Enterprise Funds           To Internal Service Funds           To Internal Service Funds           To Enterprise Funds           Total	3730 3740 3610 3620 3630 3640 3670 3690 910 920 930 940 970 990	0.00		0.00	0.00	0.00	0.00	0.00	0.00
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 Internal Service Funds           From Internal Service Funds           Total Transfers In           Transfers Cut: (Function 9700)           To General Fund           To Debt Service Funds           To Capital Projects Funds           To Capital Projects Funds           To Capital Projects Funds           To Capital Projects Funds           To Special Revenue Funds           To Internal Service Funds           To Interprise Funds           To Internal Service Funds           To Interprise Funds           Total Transfers Out           Total Transfers Out           Total Other Financing Sources (Uses)           Net Change in Fund Balance	3730 3740 3610 3620 3630 3640 3670 3690 3690 3690 3690 920 930 940 970 9700	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures         Excess (Deficiency) of Revenues Over Expenditures         OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Sale of Capital Assets	3730 3740 3610 3630 3630 3640 3670 3690 3690 910 920 920 930 940 970 970 9700 92800	0.00		0.00	0.00	0.00	0.00	0.00	0.00
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           From Enterprise Funds           Total Transfers In           Total Transfers In           Total Transfers In           To Capital Projects Funds           To Capital Projects Funds           To Capital Projects Funds           Total Transfers In           Transfers Out: (Function 9700)           To General Fund           To Debt Service Funds           To Capital Projects Funds           To Expiral Projects Funds           To Expiral Projects Funds           To Enterprise Funds           To Enterprise Funds           Total Transfers Out           Total Other Financing Sources (Uses)           Net Change in Fund Balance           Fund Balance, July 1, 2013           Adjustments to Fund Balance	3730 3740 3610 3620 3630 3640 3670 3690 3690 3690 3690 920 930 940 970 9700	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures         Excess (Deficiency) of Revenues Over Expenditures         OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Sale of Capital Assets	3730 3740 3610 3620 3630 3640 3660 910 920 930 940 970 970 970 970 970 92800 2891	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures         Excess (Deficiency) of Revenues Over Expenditures         OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Sale of Capital Assets	3730 3740 3610 3630 3630 3640 3670 3690 3690 3690 3690 920 930 940 970 9700 9700 2800 2891 2710	0.00		0.00	0.00	0.00	0.00	0.00	0.00
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 Internal Service Funds         From Enterprise Funds         Total Transfers In         Transfers Out: (Function 9700)         To General Fund         To Debt Service Funds         To Capital Projects Funds         To Capital Projects Funds         To Special Revenue Funds         To Internal Service Funds         To Enterprise Funds         To Internal Service Funds         To Enterprise 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         Fund Balance, July 1, 2013         Adjustments to Fund Balance	3730 3740 3610 3630 3640 3670 3690 3600 910 920 930 940 970 970 9700 920 920 920 920 920 920 920 920 920 9	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures         Excess (Deficiency) of Revenues Over Expenditures         OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Sale of Capital Assets	3730 3740 3610 3620 3630 3640 3690 3690 3690 920 930 920 930 920 930 940 970 970 970 970 2800 2891 2710 2720 2730	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures         Excess (Deficiency) of Revenues Over Expenditures         OTHER FINANCING SOURCES (USES)         and CHANGES IN FUND BALANCES         Sale of Capital Assets	3730 3740 3610 3620 3630 3640 3670 3690 3690 920 930 940 970 9700 9700 9700 2891 2891 2710 2720 2740	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures         Excess (Deficiency) of Revenues Over Expenditures         OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES         Sale of Capital Assets	3730 3740 3610 3620 3630 3640 3690 3690 3690 920 930 920 930 920 930 940 970 970 970 970 2800 2891 2710 2720 2730	0.00		0.00	0.00	0.00	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, 2014

For the Fiscal Year Ended June 30, 2014	1						1	1	DOE Page 17
OPERATING REVENUES	Account Number	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium		Other Enterprise Programs	Totals
		911	912	913	914	915	921	922	
Charges for Services	3481						2,837,515.00		2,837,515.00
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	2,837,515.00	0.00	2,837,515.00
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100						1,664,858.00		1,664,858.00
Employee Benefits	200						439,513.00		439,513.00
Purchased Services	300						58,415.00		58,415.00
Energy Services	400						13,212.00		13,212.00
Materials and Supplies	500						67,970.00		67,970.00
Capital Outlay	600						59,819.00		59,819.00
Other	700						23,067.00		23,067.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	2,326,854.00	0.00	2,326,854.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	510,661.00	0.00	510,661.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						646.00		646.00
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)	010	0.00	0.00	0.00	0.00	0.00	646.00	0.00	646.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	511,307.00	0.00	511,307.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:	2610								0.00
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		0.00	0.00		0.00	0.00	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)	010						(511,207,00)		(511 207 00)
To General Fund	910						(511,307.00)		(511,307.00)
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940							<u> </u>	0.00
Interfund	950							<u>↓</u>	0.00
To Permanent Funds	960							↓	0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00		0.00	(511,307.00)
Change in Net Position		0.00	0.00	0.00	0.00	0.00		0.00	0.00
Net Position, July 1, 2013	2880						1,384,244.00	ļ	1,384,244.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2014	2780	0.00	0.00	0.00	0.00	0.00	1,384,244.00	0.00	1,384,244.00

Exhibit K-9

DOE Page 17

### 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, 2014

OPERATING REVENUES	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service <b>791</b>	Totals
Charges for Services	3481	1,749,221.00	/12	/15	/14	192,529.00	32,851,657.00	333,898.00	35,127,305.00
Charges for Sales	3482	1,, 1,,221100				172,027100	52,001,007100	555,67 0.00	0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489						584,544.00		584,544.00
Total Operating Revenues	5.05	1,749,221.00	0.00	0.00	0.00	192,529.00	33,436,201.00	333,898.00	35,711,849.00
OPERATING EXPENSES (Function 9900)									
Salaries	100						107,554.00	122,537.00	230,091.00
Employee Benefits	200						27,438.00	45,060.00	72,498.00
Purchased Services	300						47,157.00	88,919.00	136,076.00
Energy Services	400						6,280.00	11,755.00	18,035.00
Materials and Supplies	500						347,254.00	162,281.00	509,535.00
Capital Outlay	600						3,791.00		3,791.00
Other	700	1,091,532.00				173,847.00	35,304,713.00		36,570,092.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		1,091,532.00	0.00	0.00	0.00	173,847.00	35,844,187.00	430,552.00	37,540,118.00
Operating Income (Loss)		657,689.00	0.00	0.00	0.00	18,682.00	(2,407,986.00)	(96,654.00)	(1,828,269.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	7.00					504.00		511.00
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)		7.00	0.00	0.00	0.00	0.00	504.00	0.00	511.00
Income (Loss) Before Operating Transfers		657,696.00	0.00	0.00	0.00	18,682.00	(2,407,482.00)	(96,654.00)	(1,827,758.00)
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610						1,000,000.00	96,654.00	1,096,654.00
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	0.00	0.00	0.00	0.00	1 000 000 00	0.6.654.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	1,000,000.00	96,654.00	1,096,654.00
Transfers Out: (Function 9700)	010								0.00
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		657,696.00	0.00	0.00	0.00	18,682.00	(1,407,482.00)	0.00	(731,104.00)
Net Position, July 1, 2013	2880					78,413.00	1,664,051.00		1,742,464.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2014	2780	657,696.00	0.00	0.00	0.00	97,095.00	256,569.00	0.00	1,011,360.00

Exhibit K-10 DOE Page 18

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

June 30, 2014

Balance Balance Account ASSETS Additions Deductions Number July 1, 2013 June 30, 2014 Cash 1110 2,394,654.00 5,952,588.00 5,764,937.00 2,582,305.00 1160 0.00 Investments Accounts Receivable, Net 1130 0.00 0.00 1170 Interest Receivable on Investments Due From Other Funds: 0.00 **Budgetary Funds** 1141 1150 0.00 Inventory Due From Other Agencies 1220 0.00 5,764,937.00 2,394,654.00 5,952,588.00 2,582,305.00 **Total Assets** LIABILITIES Accrued Salaries and Benefits 2110 0.00 0.00 Payroll Deductions and Withholdings 2170 2120 0.00 Accounts Payable Cash Overdraft 2125 0.00 Due to Budgetary Funds 2161 0.00 2290 2,394,654.00 5,952,588.00 2,582,305.00 Internal Accounts Payable 5,764,937.00 2,394,654.00 5,952,588.00 2,582,305.00 **Total Liabilities** 5,764,937.00

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Exhibit K-11 DOE Page 19 **Fund 891** 

### SCHEDULE OF LONG-TERM LIABILITIES

June 30, 2014

	Account Number	Governmental Activities Total Balance June 30, 2014 [1]	Business-Type Activities e Total Balance June 30, 2014 [1]	Total	Governmental Activities - Debt Principal Payments 2013- 14	Governmental Activities - Principal Due Within One Year 2014-15	Governmental Activities - Debt Interest Payments 2013 14	Governmental Activities - Interest Due Within One Year 2014-15
Notes Payable	2310	15,830,000.00		15,830,000.00	335,000.00	3,885,000.00	195,170.00	169,428.00
Obligations Under Capital Leases	2315	9,604,422.00		9,604,422.00	1,642,058.00	1,655,757.00	117,898.00	104,199.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	9,867,000.00		9,867,000.00	855,000.00	867,000.00	468,395.00	416,868.00
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	6,595,000.00		6,595,000.00	4,775,000.00	6,595,000.00	398,843.00	158,531.00
Total Bonds Payable	2320	16,462,000.00	0.00	16,462,000.00	5,630,000.00	7,462,000.00	867,238.00	575,399.00
Liability for Compensated Absences	2330	18,787,008.00		18,787,008.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	249,370,000.00		249,370,000.00	13,325,000.00	14,525,000.00	12,391,081.00	11,785,900.00
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	249,370,000.00	0.00	249,370,000.00	13,325,000.00	14,525,000.00	12,391,081.00	11,785,900.00
Estimated Liability for Long-Term Claims	2350			0.00				
Other Post-Employment Benefits Liability	2360	10,672,533.00		10,672,533.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		320,725,963.00	0.00	320,725,963.00	20,932,058.00	27,527,757.00	13,571,387.00	12,634,926.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2014, including discounts and premiums.

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Exhibit K-12

### DISTRICT SCHOOL BOARD OF LAKE COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS

For the Fiscal Year Ended June 30, 2014

For the Fiscal Teal Ended Julie 50, 2014							DOE Fage 21
CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues [1]	Expenditures	Flexibility [2]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2013	To DOE	2013-14	2013-14	2013-14	June 30, 2014
Class Size Reduction Operating Funds (3355)	94740			44,206,784.00	44,206,784.00		
Class Size Reduction Capital Outlay (3396)	91050						
Excellent Teaching Program (3363)	90570						
Florida School Recognition Funds (3361)	92040	36,104.00		566,957.00	572,480.00		30,581.00
Instructional Materials (FEFP Earmark) [3]	90880	1,441.00		3,035,815.00	2,939,180.00		98,076.00
Library Media (FEFP Earmark) [3]	90881	6,814.00		176,957.00	173,773.00		9,998.00
Preschool Projects (3372)	97950						
Public School Technology	90320						
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	22,204.00		1,885,773.00	1,905,356.00		2,621.00
Safe Schools (FEFP Earmark) [5]	90803			830,065.00	803,643.00		26,422.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						
Student Transportation (FEFP Earmark)	90830			8,208,029.00	8,208,029.00		
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	397,376.00		9,554,540.00	9,896,883.00		55,033.00
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	1,846.00		690,043.00	687,886.00		4,003.00
Voluntary Prekindergarten - School Year Program (3371)	96440						
Voluntary Prekindergarten - Summer Program (3371)	96441						

[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 state reading assessment, should be included in expenditures.

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

Exhibit K-13 DOE Page 21

### DISTRICT SCHOOL BOARD OF LAKE COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2014

Exhibit K-14 DOE Page 22

					Special Revenue Federal	2011 age 22
	Sub-	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:	Object	100	410	420	430	Totai
Natural Gas	411	136,850.00	5,453.00			142,303.00
Bottled Gas	421	42,111.00	1,197.00			43,308.00
Electricity	430	7,313,936.00	198,201.00			7,512,137.00
Heating Oil	440					0.00
Total		7,492,897.00	204,851.00	0.00	0.00	7,697,748.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	386,077.00		0.00		386,077.00
Diesel Fuel	460	3,016,119.00				3,016,119.00
Oil and Grease	540	134,892.00		80.00		134,972.00
Total		3,537,088.00		80.00	0.00	3,537,168.00

	Sub- Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				47,853.00	47,853.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS:						
Audiovisual Materials	621					0.00

	Sub- Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Sub- Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	814,291.00
Food	570	6,770,301.00
Commodities	580	1,565,383.00

### DISTRICT SCHOOL BOARD OF LAKE COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2014

				Special Revenue Federal	
			Special Revenue Other	Economic Stimulus	
	Sub-	General Fund	Federal Programs	Programs	<b>T</b> 1
	Object	100	420	430	Total
Teacher Salaries					
Basic Programs 101, 102 and 103 (Function 5100)	120				0.00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750				0.00
Total Basic Program Salaries		0.00	0.00	0.00	0.00
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				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750				0.00
Total ESE Program Salaries		0.00	0.00	0.00	0.00
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		0.00	0.00	0.00	0.00

				Special Revenue Federal	
			Special Revenue Other	Economic Stimulus	
	Sub-	General Fund	Federal Programs	Programs	
Textbooks (used for classroom instruction)	Object	100	420	430	Total
Textbooks (Function 5000)	520	2,668,119.00	107,451.00		2,775,570.00

# SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION For the Fiscal Year Ended June 30, 2014

Adult General5400Prekindergarten5500Other Instruction5900						0.00 0.00 0.00
Prekindergarten 5500						0.00
A 1 1 G 1 5 100						
Career Education 5300						0.00
Exceptional 5200						0.00
Basic 5100						0.00
Instruction:					ž	
	afe Student ools Transportatio	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals

<b>DISTRIBUTIONS TO CHARTER SCHOOLS</b> (Charter school information is used in federal reporting)	Object Number	Amount
Expenditures:		
General Fund	390	37,227,892.00
Food Service Special Revenue Fund	390	7,587.00
Other Federal Programs Special Revenue Fund	390	178,283.00
Federal Economic Stimulus Special Revenue Funds	390	
Total Charter School Distributions		37,413,762.00

<b>LIFELONG LEARNING</b> (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	Unexpended	Earnings	Expenditures 2013-14	Unexpended
(Medicaid expenditures are used in federal reporting)	July 1, 2013	2013-14		June 30, 2014
Earnings, Expenditures and Carryforward Amounts:		792,878.00	792,878.00	

Expenditure Program or Activity:	
Exceptional Student Education	792,878.00
School Nurses and Health Care Services	
Occupational Therapy, Physical Therapy and Other Therapy Services	
ESE Professional and Technical Services	
Gifted Student Education	
Staff Training and Curriculum Development	
Medicaid Administration and Billing Services	
Student Services	
Consultants	
Other	
Total Expenditures	792,878.00

Exhibit K-14 DOF Pac 24

**VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM** For the Fiscal Year Ended June 30, 2014

### Exhibit K-15 DOE Page 25

Supplemental Schedule - Fund 100

For the Fiscal Year Ended June 30, 2014						Supplemental Schedule -				
VOLUNTARY PREKINDERGARTEN PROGRAM [1]		100	200	300	400	500	600	700		
GENERAL FUND EXPENDITURES	Account		Employee	Purchased	Energy	Materials	Capital			
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	Totals	
Current:										
Prekindergarten	5500	1,110,400.00	330,092.00	704.00		15,817.00	1,170.00	13,892.00	1,472,075.00	
Student Personnel Services	6100	4,349.00	655.00	229.00					5,233.00	
Instructional Media Services	6200								0.00	
Instruction and Curriculum Development Services	6300								0.00	
Instructional Staff Training Services	6400	645.00	52.00					96.00	793.00	
Instructional-Related Technology	6500								0.00	
Board	7100								0.00	
General Administration	7200								0.00	
School Administration	7300								0.00	
Facilities Acquisition and Construction	7410								0.00	
Fiscal Services	7500								0.00	
Food Services	7600								0.00	
Central Services	7700	41.00	6.00						47.00	
Student Transportation Services	7800	7,136.00	1,136.00	2,121.00				5,026.00	15,419.00	
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		1,122,571.00	331,941.00	3,054.00	0.00	15,817.00	1,170.00	19,014.00	1,493,567.00	

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