DISTRICT SCHOOL BOARD OF LAKE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2012

Exhibit K-1
DOE Page 1
Fund 100

	Account Number	
REVENUES		
Federal Direct:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	312,197.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	312,197.00
Federal Through State and Local:		
Medicaid	3202	566,740.00
National Forest Funds	3255	97,933.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	512,642.00
Total Federal Through State and Local	3200	1,177,315.00
State:		
Florida Education Finance Program	3310	98,195,148.00
Workforce Development	3315	4,212,939.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	99,632.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expense	3323	22,280.00
Categoricals:		
District Discretionary Lottery Funds	3344	128,639.00
Class Size Reduction/Operating Funds	3355	44,032,199.00
School Recognition Funds	3361	1,564,347.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	1,507,357.00
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
Other State:		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	344,555.00
Other Miscellaneous State Revenue	3399	11,849.00
Total State	3300	150,118,945.00
Local:		
District School Taxes	3411	98,794,281.00
Tax Redemptions	3421	357,431.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Interest on Investments	3431	10,268.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	600.00
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Pre-K Early Intervention Fees	3472	
School Age Child Care Fees	3473	
Other Schools, Courses, and Classes Fees	3479	
Miscellaneous Local:		
Bus Fees	3491	
Transportation Services-School Activities	3492	1,103,293.00
Sale of Junk	3493	53,402.00
Receipt of Federal Indirect Cost Rate	3494	538,194.00
Other Miscellaneous Local Sources	3495	1,585,636.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	75,867.00
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	261,158.00
Total Local	3400	102,780,130.00
Total Revenues	3000	254,388,587.00

Exhibit K-1
DOE Page 2
Fund 100

DISTRICT SCHOOL BOARD OF LAKE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2012

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	101,639,225.00	26,686,221.00	37,323,813.00		3,088,738.00	533,822.00	3,110,571.00	172,382,390.00
Pupil Personnel Services	6100	9,224,868.00	2,465,258.00	259,934.00		79,416.00	63,260.00	9,701.00	12,102,437.00
Instructional Media Services	6200	2,202,103.00	525,352.00	95,794.00	597.00	48,170.00	360,264.00	17,821.00	3,250,101.00
Instruction and Curriculum Development Services	6300	2,053,007.00	485,537.00	947,340.00	1,132.00	26,182.00	10,914.00	2,962.00	3,527,074.00
Instructional Staff Training Services	6400	2,274,086.00	510,789.00	188,142.00		118,809.00	13,769.00	302,801.00	3,408,396.00
Instructional-Related Technology	6500	1,635,241.00	374,517.00	592,807.00		21,949.00	43,309.00	1,181.00	2,669,004.00
Board	7100	234,119.00	77,450.00	514,902.00		992.00	1.00	21,671.00	849,135.00
General Administration	7200	583,751.00	114,137.00	51,236.00	364.00	8,299.00	805.00	19,064.00	777,656.00
School Administration	7300	12,809,404.00	3,070,990.00	176,049.00		98,213.00	63,064.00	21,885.00	16,239,605.00
Facilities Acquisition and Construction	7410	646,527.00	138,417.00	4,499.00			4,094.00	3,515.00	797,052.00
Fiscal Services	7500	1,268,563.00	291,834.00	116,562.00	2,727.00	21,010.00	4,955.00	18,260.00	1,723,911.00
Food Services	7600								0.00
Central Services	7700	2,657,829.00	644,442.00	569,510.00	19,852.00	87,513.00	523,281.00	42,411.00	4,544,838.00
Pupil Transportation Services	7800	7,379,704.00	2,740,642.00	1,146,146.00	3,394,354.00	966,727.00	24,025.00	1,097,367.00	16,748,965.00
Operation of Plant	7900	6,513,027.00	2,446,418.00	4,543,601.00	7,806,537.00	681,974.00	80,669.00	70,812.00	22,143,038.00
Maintenance of Plant	8100	4,102,140.00	1,185,749.00	990,912.00	201,265.00	383,238.00	31,282.00	15,518.00	6,910,104.00
Administrative Technology Services	8200	312,992.00	72,876.00	102,448.00		15,899.00	61,184.00	340.00	565,739.00
Community Services	9100	77,232.00	21,871.00	8,311.00		5,064.00	152.00	700.00	113,330.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						4,845.00		4,845.00
Other Capital Outlay	9300						1,031,571.00		1,031,571.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		155,613,818.00	41,852,500.00	47,632,006.00	11,426,828.00	5,652,193.00	2,855,266.00	4,756,580.00	269,789,191.00
Excess (Deficiency) of Revenues Over Expenditures									(15,400,604.00)

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, 2012

Exhibit K-1
DOE Page 3
Fund 100

	Account Number	
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	87,653.00
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	2,000,000.00
From Enterprise Funds	3690	465,248.00
Total Transfers In	3600	2,465,248.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	(33,637.00)
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	(49,884.00)
To Enterprise Funds	990	
Total Transfers Out	9700	(83,521.00)
Total Other Financing Sources (Uses)		2,469,380.00
Net Change In Fund Balance		(12,931,224.00)
Fund Balance, July 1, 2011	2800	40,130,073.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	1,371,105.00
Restricted Fund Balance	2720	291,627.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	678,099.00
Unassigned Fund Balance	2750	24,858,018.00
Total Fund Balance, June 30, 2012	2700	27,198,849.00

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, 2012

Exhibit K-2
DOE Page 4
Fund 410

	Account Number	
REVENUES		
Federal Through State and Local:		
School Lunch Reimbursement	3261	9,641,652.00
School Breakfast Reimbursement	3262	2,682,829.00
After School Snack Reimbursement	3263	209,735.00
Child Care Food Program	3264	
USDA Donated Commodities	3265	932,036.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	
Fresh Fruit and Vegetable Program	3268	31,469.00
Other Food Services	3269	44,800.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	13,542,521.00
State:		
School Breakfast Supplement	3337	110,340.00
School Lunch Supplement	3338	134,208.00
Other Miscellaneous State Revenues	3399	3,456.00
Total State	3300	248,004.00
Local:		
Interest on Investments	3431	6,175.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	4,412,563.00
Student Breakfasts	3452	39,013.00
Adult Breakfasts/Lunches	3453	94,336.00
Student and Adult a la Carte	3454	711,643.00
Student Snacks	3455	14,797.00
Other Food Sales	3456	4,046.00
Other Miscellaneous Local Sources	3495	12,304.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	5,294,877.00
Total Revenues	3000	19,085,402.00

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, 2012

Exhibit K-2
DOE Page 5
Fund 410

	Account Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	5,060,084.00
Employee Benefits	200	1,957,026.00
Purchased Services	300	482,080.00
Energy Services	400	224,373.00
Materials and Supplies	500	9,063,162.00
Capital Outlay	600	250,693.00
Other Expenses	700	361,989.00
Other Capital Outlay (Function 9300)	600	2,572,438.00
Total Expenditures		19,971,845.00
Excess (Deficiency) of Revenues Over Expenditures		(886,443.00)
OTHER FINANCING SOURCES (USES)		
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		(886,443.00)
Fund Balance, July 1, 2011	2800	9,010,091.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	778,300.00
Restricted Fund Balance	2720	7,345,348.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	8,123,648.00

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, 2012

Exhibit K-3
DOE Page 6
Fund 420

	Account Number	
REVENUES		
Federal Direct:		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	925,918.00
Total Federal Direct	3100	925,918.00
Federal Through State and Local:		
Vocational Education Acts	3201	511,818.00
Medicaid	3202	
Workforce Investment Act	3220	21.00
Math and Science Partnerships, Title II Part B	3226	1,194,526.00
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	8,044,766.00
Elementary and Secondary Education Act, Title I	3240	9,221,581.00
Adult General Education	3251	521,885.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	579,291.00
Total Federal Through State and Local	3200	20,073,888.00
State:		
Other Miscellaneous State Revenue	3399	326,545.00
Total State	3300	326,545.00
Local:		
Interest on Investments	3431	3.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	2,000.00
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	2,003.00
Total Revenues	3000	21,328,354.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)

For the Fiscal Year Ended June 30, 2012

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	4,771,076.00	1,243,082.00	2,628,530.00		1,226,145.00	1,081,360.00	205,374.00	11,155,567.00
Pupil Personnel Services	6100	1,621,880.00	549,882.00	73,086.00		96,060.00	7,180.00		2,348,088.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	2,890,256.00	682,495.00	169,348.00	1,965.00	61,759.00	13,169.00	5,530.00	3,824,522.00
Instructional Staff Training Services	6400	1,451,151.00	324,534.00	503,893.00		152,485.00	5,804.00	53,738.00	2,491,605.00
Instructional-Related Technology	6500			581.00		5,067.00			5,648.00
Board	7100								0.00
General Administration	7200							478,851.00	478,851.00
School Administration	7300	4,373.00	558.00	80,950.00					85,881.00
Facilities Acquisition and Construction	7410						57,670.00		57,670.00
Fiscal Services	7500	676.00	81.00						757.00
Food Services	7600								0.00
Central Services	7700	16,787.00	1,237.00	56,877.00		2,804.00	983.00		78,688.00
Pupil Transportation Services	7800			1,600.00				467,613.00	469,213.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100			426.00		24,704.00		34,260.00	59,390.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						272,474.00		272,474.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		10,756,199.00	2,801,869.00	3,515,291.00	1,965.00	1,569,024.00	1,438,640.00	1,245,366.00	21,328,354.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES)		Totals
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 the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
FEDERAL ECONOMIC STIMULUS PROGRAMS
For the Fiscal Year Ended June 30, 2012

	Account Number	ARRA State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
REVENUES							
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	0.00	0.00
Federal Through State:							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds – K-12	3210						0.00
State Fiscal Stabilization Funds – Workforce	3211						0.00
State Fiscal Stabilization Funds – VPK	3212						0.00
Race to the Top	3214				1,761,636.00		1,761,636.00
Education Jobs Act	3215					71,548.00	71,548.00
Individuals with Disabilities Education Act (IDEA)	3230		1,113,686.00				1,113,686.00
Elementary and Secondary Education Act, Title I	3240		903,840.00				903,840.00
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299		242,750.00				242,750.00
Total Federal Through State	3200	0.00	2,260,276.00	0.00	1,761,636.00	71,548.00	4,093,460.00
State:							
Other Miscellaneous State Revenue	3399						0.00
Total State	3300	0.00	0.00	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
Refund of Prior Year's Expenditures	3497						0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	2,260,276.00	0.00	1,761,636.00	71,548.00	4,093,460.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued)
For the Fiscal Year Ended June 30, 2012

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES)		Totals
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 the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2012

Exhibit K-4
DOE Page 10
Fund 432

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	91,083.00	37,799.00	13,851.00		214,704.00	768,926.00	210,135.00	1,336,498.00
Pupil Personnel Services	6100	19,757.00	3,930.00	12,368.00		3,996.00	111,500.00		151,551.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	52,940.00	11,161.00	754.00		16,001.00	58,504.00	250.00	139,610.00
Instructional Staff Training Services	6400	106,562.00	15,230.00	174,462.00		11,622.00	504.00	1,625.00	310,005.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							31,126.00	31,126.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800							5,205.00	5,205.00
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						286,281.00		286,281.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		270,342.00	68,120.00	201,435.00	0.00	246,323.00	1,225,715.00	248,341.00	2,260,276.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES)		Totals
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 the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES)		Totals
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 the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - ARRA RACE TO THE TOP (Continued)
For the Fiscal Year Ended June 30, 2012

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000								0.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300		7.00					446.00	453.00
Instructional Staff Training Services	6400			316,190.00					316,190.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							30,896.00	30,896.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	7,973.00	986.00						8,959.00
Food Services	7600								0.00
Central Services	7700	336,396.00	65,776.00	62,106.00		11,012.00	10,415.00	1,000.00	486,705.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200			151,700.00			181.00		151,881.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						766,552.00		766,552.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		344,369.00	66,769.00	529,996.00	0.00	11,012.00	777,148.00	32,342.00	1,761,636.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES)		Totals
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 the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND - EDUCATION JOBS ACT (Continued)
For the Fiscal Year Ended June 30, 2012

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other Expenses	Totals
EXPENDITURES									
Current:									
Instruction	5000	57,687.00	13,861.00						71,548.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		57,687.00	13,861.00	0.00	0.00	0.00	0.00	0.00	71,548.00
Excess (Deficiency) of Revenues over Expenditures									0.00

OTHER FINANCING SOURCES (USES)		Totals
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 the General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND -
MISCELLANEOUS
For the Fiscal Year Ended June 30, 2012

Fund 490

	Account Number	
REVENUES		
Federal Through Local	3280	
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Revenues	3000	0.00
EXPENDITURES		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instructional-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
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		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2012

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
REVENUES									
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO & DS Distributed	3321								0.00
CO & DS Withheld for SBE/COBI Bonds	3322	1,319,958.00							1,319,958.00
Cost of Issuing SBE/COBI Bonds	3324								0.00
Interest on Undistributed CO&DS	3325	(150.00)							(150.00)
SBE/COBI Bond Interest	3326								0.00
Racing Commission Funds	3341		148,833.00						148,833.00
Other Miscellaneous State Revenue	3399								0.00
Total State Sources	3300	1,319,808.00	148,833.00	0.00	0.00	0.00	0.00	0.00	1,468,641.00
Local:									
District Debt Service Taxes	3412								0.00
Local Sales Tax	3418								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431		659.00				1,172.00		1,831.00
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
Miscellaneous Local Revenues	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year Expenditures	3497								0.00
Total Local Sources	3400	0.00	659.00	0.00	0.00	0.00	1,172.00	0.00	1,831.00
Total Revenues	3000	1,319,808.00	149,492.00	0.00	0.00	0.00	1,172.00	0.00	1,470,472.00
EXPENDITURES (Function 9200)									
Redemption of Principal	710	795,000.00					14,654,622.00		15,449,622.00
Interest	720	541,589.00					15,410,508.00		15,952,097.00
Dues and Fees	730	3,024.00					634,362.00		637,386.00
Miscellaneous Expense	790	870,120.00					62,876,151.00		63,746,271.00
Total Expenditures		2,209,733.00	0.00	0.00	0.00	0.00	93,575,643.00	0.00	95,785,376.00
Excess (Deficiency) of Revenues Over Expenditures		(889,925.00)	149,492.00	0.00	0.00	0.00	(93,574,471.00)	0.00	(94,314,904.00)
OTHER FINANCING SOURCES (USES)									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Face Value of Refunding Bonds	3715	765,000.00							765,000.00
Premium on Refunding Bonds	3792	107,375.00							107,375.00
Loans	3720						16,370,000.00		16,370,000.00
Proceeds of Certificates of Participation	3750						43,720,000.00		43,720,000.00
Premium on Certificates of Participation	3793						2,878,849.00		2,878,849.00
Proceeds of Forward Supply Contract	3760								0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Discount on Certificates of Participation (Function 9299)	893								0.00
Transfers In:									
From General Fund	3610						33,637.00		33,637.00
From Capital Projects Funds	3630						30,531,955.00		30,531,955.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	30,565,592.00	0.00	30,565,592.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		872,375.00	0.00	0.00	0.00	0.00	93,534,441.00	0.00	94,406,816.00
Net Change in Fund Balances		(17,550.00)	149,492.00	0.00	0.00	0.00	(40,030.00)	0.00	91,912.00
Fund Balances, July 1, 2011	2800	307,404.00	744,040.00				3,688,118.00		4,739,562.00
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	289,854.00	893,532.00				3,648,088.00		4,831,474.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2012	2700	289,854.00	893,532.00	0.00	0.00	0.00	3,648,088.00	0.00	4,831,474.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2012

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds (Racetrack) 320	Section 1011.14/1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
REVENUES												
Federal:												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299									18,954.00		18,954.00
State:												
CO&DS Distributed	3321						143,091.00					143,091.00
Interest on Undistributed CO&DS	3325						16,402.00					16,402.00
SBE/COBI Bond Interest	3326											0.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
School Infrastructure Thrift Program	3393											0.00
Effort Index Grant	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				650,580.00							650,580.00
Other Miscellaneous State Revenue	3399									135,684.00		135,684.00
Total State Sources	3300	0.00	0.00	0.00	650,580.00	0.00	159,493.00	0.00	0.00	135,684.00	0.00	945,757.00
Local:												
District Local Capital Improvement Tax	3413							25,142,917.00				25,142,917.00
Local Sales Tax	3418					10,653,352.00						10,653,352.00
Tax Redemptions	3421							94,263.00				94,263.00
Interest on Investments	3431	729.00			8.00	11,596.00	894.00	12,651.00		206,238.00		232,116.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433									(100,574.00)		(100,574.00)
Gifts, Grants, and Bequests	3440											0.00
Miscellaneous Local Sources	3495							150.00				150.00
Impact Fees	3496									34,147.00		34,147.00
Total Local Sources	3400	729.00	0.00	0.00	8.00	10,664,948.00	894.00	25,249,981.00	0.00	139,811.00	0.00	36,056,371.00
Total Revenues	3000	729.00	0.00	0.00	650,588.00	10,664,948.00	160,387.00	25,249,981.00	0.00	294,449.00	0.00	37,021,082.00
EXPENDITURES (Function 7400)												
Library Books	610	238,818.00					11,116.00					249,934.00
Audio-Visual Materials (Non-consumable)	620											0.00
Buildings and Fixed Equipment	630	1,119,117.00				2,839,065.00	1,095,222.00			2,532,239.00		7,585,643.00
Furniture, Fixtures and Equipment	640	2,224,092.00				1,286,197.00		72,531.00		1,491,610.00		5,074,430.00
Motor Vehicles (Including Buses)	650							828,844.00				828,844.00
Land	660									134,275.00		134,275.00
Improvements Other than Buildings	670				34,586.00	80,819.00		155,928.00		225,610.00		496,943.00
Remodeling and Renovations	680				1,069,902.00	311,527.00		2,304,710.00		4,362,095.00		8,048,234.00
Computer Software	690									23,726.00		23,726.00
Debt Service (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						504.00					504.00
Miscellaneous Expense	790											0.00
Total Expenditures		3,582,027.00	0.00	0.00	1,104,488.00	4,517,608.00	1,106,842.00	3,362,013.00	0.00	8,769,555.00	0.00	22,442,533.00
Excess (Deficiency) of Revenues Over Expenditures		(3,581,298.00)	0.00	0.00	(453,900.00)	6,147,340.00	(946,455.00)	21,887,968.00	0.00	(8,475,106.00)	0.00	14,578,549.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2012

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds (Racetrack) 320	Section 1011.14/1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Funds 360	Capital Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
OTHER FINANCING SOURCES (USES)												
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Face Value of Refunding Bonds	3715											0.00
Premium on Refunding Bonds	3792											0.00
Loans	3720									6,328,851.00		6,328,851.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Certificates of Participation	3750											0.00
Premium on Certificates of Participation	3793											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facilities Construction Advance	3770											0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	760											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Discount on Refunding Bonds (Function 9299)	892											0.00
Discount on Certificates of Participation (Function 9299)	893											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											0.00
To Debt Service Funds	920					(6,205,914.00)		(22,696,041.00)		(1,630,000.00)		(30,531,955.00)
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	(6,205,914.00)	0.00	(22,696,041.00)	0.00	(1,630,000.00)	0.00	(30,531,955.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	(6,205,914.00)	0.00	(22,696,041.00)	0.00	4,698,851.00	0.00	(24,203,104.00)
Net Change in Fund Balances		(3,581,298.00)	0.00	0.00	(453,900.00)	(58,574.00)	(946,455.00)	(808,073.00)	0.00	(3,776,255.00)	0.00	(9,624,555.00)
Fund Balances, July 1, 2011	2800	3,581,298.00			453,900.00	13,199,852.00	1,603,374.00	10,701,985.00		73,262,514.00		102,802,923.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720					13,141,278.00	656,919.00	9,893,912.00		69,486,259.00		93,178,368.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2012	2700	0.00	0.00	0.00	0.00	13,141,278.00	656,919.00	9,893,912.00	0.00	69,486,259.00	0.00	93,178,368.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2012

Exhibit K-8
DOE Page 18
Fund 000

	Account Number	
REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		0.00
EXPENDITURES		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instructional-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Debt Service: (Function 9200)		
Retirement of Principal	710	
Interest	720	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	0.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 2012

	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Totals
OPERATING REVENUES									
Charges for Services	3481						2,670,192.00		2,670,192.00
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	2,670,192.00	0.00	2,670,192.00
OPERATING EXPENSES (Function 9900)									
Salaries	100						1,525,513.00		1,525,513.00
Employee Benefits	200						379,233.00		379,233.00
Purchased Services	300						48,910.00		48,910.00
Energy Services	400						16,464.00		16,464.00
Materials and Supplies	500						51,514.00		51,514.00
Capital Outlay	600						54,922.00		54,922.00
Other Expenses	700						35,539.00		35,539.00
Depreciation Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	2,112,095.00	0.00	2,112,095.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	558,097.00	0.00	558,097.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						851.00		851.00
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
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	851.00	0.00	851.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	558,948.00	0.00	558,948.00
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910						(465,248.00)		(465,248.00)
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(465,248.00)	0.00	(465,248.00)
Change in Net Assets		0.00	0.00	0.00	0.00	0.00	93,700.00	0.00	93,700.00
Net Assets, July 1, 2011	2880						1,135,240.00		1,135,240.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2012	2780						1,228,940.00		1,228,940.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2012

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Employee Flexible Spending Program 715	Sefl Funded Employee Health Insur 731	Printing Services 791	Totals
OPERATING REVENUES									
Charges for Services	3481					248,599.00	33,629,036.00	415,901.00	34,293,536.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenue	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	248,599.00	33,629,036.00	415,901.00	34,293,536.00
OPERATING EXPENSES (Function 9900)									
Salaries	100						61,655.00	113,951.00	175,606.00
Employee Benefits	200						13,992.00	41,212.00	55,204.00
Purchased Services	300						6,656.00	168,432.00	175,088.00
Energy Services	400						2,669.00	13,141.00	15,810.00
Materials and Supplies	500						100,975.00	161,749.00	262,724.00
Capital Outlay	600						405,994.00	16,581.00	422,575.00
Other Expenses	700					211,893.00	34,323,456.00		34,535,349.00
Depreciation Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	211,893.00	34,915,397.00	515,066.00	35,642,356.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	36,706.00	(1,286,361.00)	(99,165.00)	(1,348,820.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						5,784.00		5,784.00
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
Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest Expense (Function 9900)	720								0.00
Miscellaneous Expense (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	5,784.00	0.00	5,784.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	36,706.00	(1,280,577.00)	(99,165.00)	(1,343,036.00)
Transfers In:									
From General Fund	3610							49,884.00	49,884.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	49,884.00	49,884.00
Transfers Out: (Function 9700)									
To General Fund	910						(2,000,000.00)		(2,000,000.00)
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	(2,000,000.00)	0.00	(2,000,000.00)
Change in Net Assets		0.00	0.00	0.00	0.00	36,706.00	(3,280,577.00)	(49,281.00)	(3,293,152.00)
Net Assets, July 1, 2011	2880					30,660.00	6,528,118.00	49,281.00	6,608,059.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2012	2780					67,366.00	3,247,541.00	0.00	3,314,907.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHOOL INTERNAL FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
June 30, 2012

Fund 891

	Account Number	Balance July 1, 2011	Additions	Deductions	Balance June 30, 2012
ASSETS					
Cash	1110	2,306,648.00	5,824,843.00	5,762,625.00	2,368,866.00
Investments	1160				0.00
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	1170				0.00
Due From Other Funds:					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due from Other Agencies	1220				0.00
Total Assets		2,306,648.00	5,824,843.00	5,762,625.00	2,368,866.00
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Due to Budgetary Funds	2161				0.00
Internal Accounts Payable	2290	2,306,648.00	5,824,843.00	5,762,625.00	2,368,866.00
Total Liabilities		2,306,648.00	5,824,843.00	5,762,625.00	2,368,866.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2012

	Account Number	Governmental Activities Total Balance June 30, 2012 [1]	Business-type Activities Total Balance June 30, 2012 [1]	Total
Notes Payable	2310	6,328,851.00		6,328,851.00
Obligations Under Capital Leases	2315			0.00
Bonds Payable	2320	43,210,000.00		43,210,000.00
Liability for Compensated Absences	2330	17,858,204.00		17,858,204.00
Certificates of Participation Payable	2340	274,965,000.00		274,965,000.00
Estimated Liability for Long-Term Claims	2350			0.00
Other Post-Employment Benefits Liability	2360	5,945,958.00		5,945,958.00
Estimated PECO Advance Payable	2370			0.00
Other Long-Term Liabilities	2380			0.00
Total Long-Term Liabilities		348,308,013.00	0.00	348,308,013.00

[1] Include total current and noncurrent liability balances at June 30, 2012.

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2012

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2011	Returned To DOE	Revenues [3] 2011-12	Expenditures 2011-12	Flexibility [4] 2011-12	Unexpended June 30, 2012
Class Size Reduction - Operating Funds (3355)	94740						
Class Size Reduction - Capital Outlay (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800			1,425,090.00	1,237,904.00		187,186.00
Excellent Teaching (3363)	90570	499.00					499.00
Florida Teachers Lead Program (FEFP Earmark)	97580	5,088.00		499,123.00	501,298.00		2,913.00
Instructional Materials (FEFP Earmark) [1]	90880	171,768.00		2,986,084.00	3,157,852.00		
Library Media (FEFP Earmark) [1]	90881	14,940.00		177,095.00	189,323.00		2,712.00
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803			802,935.00	802,938.00		
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040	16,891.00		1,564,347.00	1,555,790.00		25,448.00
Supplemental Academic Instruction (FEFP Earmark)	91280	2,023,536.00		9,269,093.00	11,219,760.00		72,869.00
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Pupil Transportation (FEFP Earmark)	90830			7,616,658.00	7,616,658.00		
Voluntary Prekindergarten - School Year Program (3371)	96440			1,445,313.00	1,445,313.00		
Voluntary Prekindergarten - Summer Program (3371)	96441			62,043.00	62,043.00		

[1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."
[2] Combine all programs funded from the Safe Schools allocation under one line "Safe Schools."
[3] Include both state and local revenue sources. Revenue should agree to the FEFP 4th Calculation allocation.
[4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2012

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	134,579.00	5,054.00			139,633.00
Bottled Gas	421	20,101.00	596.00			20,697.00
Electricity	430	7,603,362.00	204,108.00			7,807,470.00
Heating Oil	440					0.00
Total		7,758,042.00	209,758.00	0.00	0.00	7,967,800.00
ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	144,949.00				144,949.00
Diesel Fuel	460	3,249,405.00				3,249,405.00
Oil & Grease	540	107,324.00				107,324.00
Total		3,501,678.00		0.00	0.00	3,501,678.00

	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				783,674.00	783,674.00
EXPENDITURES FOR CAPITALIZED AUDIO-VISUAL MATERIALS:						
Audio-Visual Materials	621					0.00

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

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	1,072,766.00
Purchased food to include commodities	570	7,986,011.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2012

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120				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

Textbooks (used for classroom instruction)	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (Function 5000)	520	1,073,663.00	94,439.00	951.00	1,169,053.00

DISTRICT SCHOOL BOARD OF LAKE COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2012

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

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

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2011	Earnings 2011-2012	Expenditures 2011-2012	Unexpended June 30, 2012
Earnings, Expenditures, and Carryforward Amounts:		566,740.00	566,740.00	
Expenditure Program or Activity:				
Exceptional Student Education			566,740.00	
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			566,740.00	