

**FLORIDA DEPARTMENT OF EDUCATION
 REPORT OF FINANCIAL DATA TO THE
 COMMISSIONER OF EDUCATION (ESE 348)
 DISTRICT SCHOOL BOARD OF LEE COUNTY
 For the Fiscal Year Ended June 30, 2011**

Return completed form to: Department of Education Office of Funding and Financial Reporting 325 W. Gaines St., Room 824 Tallahassee, FL 32399-0400
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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2011, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on _____, 2011.

 District Superintendent's Signature

Date 9/13/11

APPROVED

SEP 13 2011
 DISTRICT SCHOOL BOARD OF
 LEE COUNTY

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - GENERAL FUND
 For the Fiscal Year Ended June 30, 2011

Exhibit K-1
 DOE Page 1
 Fund 100

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Federal Impact, Current Operation	312	20,234.00
Reserve Officers Training Corps (ROTC)	3191	1,089,726.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	1,109,960.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,057,558.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,057,558.00
<i>State:</i>		
Florida Education Finance Program	3310	80,352,668.00
Workforce Development	3315	9,294,097.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	178,977.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expense	3323	49,008.00
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	312,199.00
Class Size Reduction/Operating Funds	3355	92,645,707.00
School Recognition Funds	3361	4,232,184.00
Excellent Teaching Program	3363	424,803.00
Voluntary Prekindergarten Program	3371	2,177,351.00
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	500,399.00
Other Miscellaneous State Revenue	3399	668,805.00
Total State	3300	191,059,448.00
<i>Local:</i>		
District School Taxes	3411	383,037,327.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	670,210.00
Interest on Investments	3431	584,651.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	1,713,783.00
Gifts, Grants and Bequests	3440	367,002.00
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	1,848,919.00
Continuing Workforce Education Course Fees	3463	280,907.00
Capital Improvement Fees	3464	99,968.00
Postsecondary Lab Fees	3465	428,066.00
Lifelong Learning Fees	3466	20,592.00
General Education Development (GED) Testing Fees	3467	36,010.00
Financial Aid Fees	3468	210,727.00
Other Student Fees	3469	113,234.00
Preschool Program Fees	3471	18,271.00
Pre-K Early Intervention Fees	3472	
School Age Child Care Fees	3473	5,172,582.00
Other School, Course and Class Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	13,997.00
Transportation Services-School Activities	3492	432,536.00
Sale of Junk	3493	131,440.00
Receipt of Federal Indirect Cost Rate	3494	2,205,424.00
Other Miscellaneous Local Sources	3495	4,019,262.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	41,886.00
Receipt of Food Service Indirect Costs	3499	592,254.00
Total Local	3400	402,039,048.00
Total Revenues	3000	596,266,014.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2011

Exhibit K-1
 DOE Page 2
 Fund 100

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	208,716,300.00	66,368,764.00	73,468,084.00	42,066.00	12,360,624.00	325,984.00	6,922,131.00	368,203,953.00
Pupil Personnel Services	6100	10,393,928.00	3,467,511.00	468,307.00	0.00	1,011,525.00	3,025.00	279,669.00	15,623,965.00
Instructional Media Services	6200	2,774,677.00	992,699.00	256,847.00	3,729.00	126,320.00	22,334.00	30,123.00	4,206,729.00
Instruction and Curriculum Development Services	6300	4,059,671.00	1,078,614.00	81,986.00	0.00	11,564.00	645.00	64,524.00	5,297,004.00
Instructional Staff Training Services	6400	2,189,446.00	620,294.00	273,320.00		36,714.00	0.00	53,937.00	3,173,711.00
Instruction Related Technology	6500	3,353,780.00	1,071,356.00	207,211.00	16,873.00	24.00	1,747.00	12,139.00	4,663,130.00
School Board	7100	493,248.00	149,190.00	101,709.00	0.00	9,076.00	0.00	29,721.00	782,944.00
General Administration	7200	1,653,368.00	332,297.00	265,567.00	0.00	23,291.00	87.00	237,107.00	2,511,717.00
School Administration	7300	23,235,774.00	7,355,938.00	1,091,815.00	0.00	312,607.00	238,557.00	37,687.00	32,272,378.00
Facilities Acquisition and Construction	7410	329,322.00	98,146.00	4,713,244.00	0.00	75.00	3,387,612.00	0.00	8,528,399.00
Fiscal Services	7500	2,592,787.00	779,034.00	229,743.00	0.00	14,195.00	725.00	25,822.00	3,642,306.00
Food Services	7600								0.00
Central Services	7700	4,186,332.00	2,132,258.00	1,039,536.00	43,875.00	237,264.00	5,102.00	20,194.00	7,664,561.00
Pupil Transportation Services	7800	23,744,062.00	9,092,737.00	2,263,039.00	7,751,801.00	2,060,917.00	51,546.00	1,949,626.00	46,913,728.00
Operation of Plant	7900	14,267,362.00	6,322,928.00	20,088,061.00	21,840,257.00	994,433.00	35,847.00	254,230.00	63,803,118.00
Maintenance of Plant	8100	9,293,257.00	3,149,471.00	909,731.00	374,171.00	1,207,649.00	40,202.00	24,289.00	14,998,770.00
Administrative Technology Services	8200	2,909,883.00	809,771.00	1,425,251.00	0.00	47,694.00	0.00	15,363.00	5,207,962.00
Community Services	9100	2,793,747.00	513,357.00	124,294.00	0.00	315,340.00	19,493.00	228,079.00	3,994,310.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						1,208,547.00		1,208,547.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		316,986,944.00	104,334,365.00	107,007,745.00	30,072,772.00	18,769,312.00	5,341,453.00	10,184,641.00	592,697,232.00
Excess (Deficiency) of Revenues Over Expenditures									3,568,782.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2011

Exhibit K-1
 DOE Page 3
 Fund 100

	Account Number	
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	454,093.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	27,895,578.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	27,895,578.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		28,349,671.00
Net Change In Fund Balance		31,918,453.00
Fund Balance, July 1, 2010	2800	134,072,604.00
Adjustments to Fund Balance	2891	(404,635.00)
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,689,456.00
Restricted Fund Balance	2720	6,376,864.00
Committed Fund Balance	2730	67,469,962.00
Assigned Fund Balance	2740	2,468,093.00
Unassigned Fund Balance	2750	87,582,047.00
Total Fund Balance, June 30, 2011	2700	165,586,422.00

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

For the Fiscal Year Ended June 30, 2011

Exhibit K-2
DOE Page 4
Fund 410

	Account Number	
REVENUES		
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	19,048,100.00
School Breakfast Reimbursement	3262	6,114,900.00
After School Snack Reimbursement	3263	215,488.00
Child Care Food Program	3264	0.00
USDA Donated Foods	3265	296,663.00
Cash in Lieu of Donated Foods	3266	2,097.00
Summer Food Service Program	3267	650,053.00
Fresh Fruit and Vegetable Program	3268	137,367.00
Other Food Service Revenues	3269	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	26,464,668.00
<i>State:</i>		
School Breakfast Supplement	3337	243,095.00
School Lunch Supplement	3338	276,832.00
Other Miscellaneous State Revenues	3399	8,346.00
Total State	3300	528,273.00
<i>Local:</i>		
Interest on Investments	3431	21,757.00
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
Student Lunches	3451	2,626,722.00
Student Breakfasts	3452	116,743.00
Adult Breakfasts/Lunches	3453	474,389.00
Student and Adult a la Carte	3454	3,306,826.00
Student Snacks	3455	0.00
Other Food Sales	3456	254,402.00
Other Miscellaneous Local Sources	3495	11,143.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	6,811,982.00
Total Revenues	3000	33,804,923.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2011

Exhibit K-2
DOE Page 5
Fund 410

	Account Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	9,582,584.00
Employee Benefits	200	4,191,537.00
Purchased Services	300	125,327.00
Energy Services	400	21,054.00
Materials and Supplies	500	14,172,150.00
Capital Outlay	600	231,419.00
Other Expenses	700	915,185.00
Other Capital Outlay (Function 9300)	600	79,545.00
Total Expenditures		29,318,801.00
Excess (Deficiency) of Revenues Over Expenditures		4,486,122.00
OTHER FINANCING SOURCES (USES)		
Proceeds of Loans	3720	
Proceeds from Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		4,486,122.00
Fund Balance, July 1, 2010	2800	10,684,914.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	274,957.00
Restricted Fund Balance	2720	14,896,079.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2011	2700	15,171,036.00

**DISTRICT SCHOOL BOARD OF LEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2013**

Exhibit K-3
DOE Page 6
Fund 426

	Account Number	
REVENUES		
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	7,747,263.00
Total Federal Direct	3100	7,747,263.00
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	1,214,712.00
Medicaid	3202	
Workforce Investment Act	3220	
Math and Science Partnerships, Title II Part B	3226	
Drug Free Schools	3227	43,691.00
Individuals with Disabilities Education Act	3230	12,651,078.00
Elementary and Secondary Education Act, Title I	3240	19,658,760.00
Adult General Education	3251	678,207.00
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	2,973,515.00
Federal Through Local	3280	
Cuban and Haitian Refugee Program	3291	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	1,753,731.00
Total Federal Through State and Local	3200	38,973,694.00
<i>State:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	46,720,957.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2011

Exhibit 7
 DOE Page 7
 Fund 420

Account Number	100	200	300	400	500	600	700	Totals	
	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses		
EXPENDITURES									
Current:									
Instruction	5000	11,849,687.00	4,041,192.00	6,209,500.00	550.00	1,858,044.00	617,177.00	2,474,252.00	21,050,402.00
Pupil Personnel Services	6100	2,582,217.00	1,051,564.00	298,425.00	5,612.00	72,508.00	7,692.00	1,725.00	4,420,053.00
Instructional Media Services	6200	50,674.00	16,004.00	361.00	0.00	8,567.00	5,050.00	0.00	80,656.00
Instruction and Curriculum Development Services	6300	4,702,653.00	1,433,815.00	565,806.00	0.00	102,265.00	9,986.00	22,902.00	6,837,429.00
Instructional Staff Training Services	6400	427,440.00	136,378.00	2,955,547.00	0.00	108,726.00	3,471.00	555,892.00	4,187,454.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	10,895.00	0.00	0.00	0.00	0.00	10,895.00
General Administration	7200	130,674.00	38,910.00	675.00	0.00	88.00	0.00	1,268,565.00	1,438,912.00
School Administration	7300	78,666.00	21,576.00	8,000.00	0.00	0.00	0.00	0.00	108,242.00
Facilities Acquisition and Construction	7410	0.00	0.00	20,416.00	0.00	117.00	147,460.00	0.00	177,993.00
Fiscal Services	7500	0.00	0.00	19,996.00	0.00	0.00	0.00	0.00	19,996.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	167,416.00	50,866.00	63,479.00	0.00	0.00	0.00	0.00	281,761.00
Pupil Transportation Services	7800	151,702.00	66,635.00	17,906.00	6,927.00	0.00	0.00	950.00	244,150.00
Operation of Plant	7900	81,071.00	26,023.00	45,907.00	0.00	24,876.00	36,784.00	307.00	235,928.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100			85,925.00					85,925.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						128,501.00		128,501.00
Other Capital Outlay	9300						1,412,660.00		1,412,660.00
Debt Service: (Function 9700)									
Redemption of Bonds	710								0.00
Interest	720								0.00
Total Expenditures		20,621,200.00	6,883,923.00	10,312,840.00	13,419.00	2,175,591.00	2,388,691.00	4,324,593.00	46,720,957.00
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, 2010	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, 2011	2700	0.00							

**DISTRICT SCHOOL BOARD OF LEE 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, 2011**

Exhibit K-4
 DOE Page 8

	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							
<i>Federal Direct:</i>							
Workforce Investment Act	3170						0.00
Community Action Programs	3180						0.00
Reserve Officers Training Corps (ROTC)	3191						0.00
Miscellaneous Federal Direct	3199			2,198,884.00			2,198,884.00
Total Federal Direct:	3100	0.00	0.00	2,198,884.00	0.00	0.00	2,198,884.00
<i>Federal Through State:</i>							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds – K-12	3210	27,216,986.00					27,216,986.00
State Fiscal Stabilization Funds – Workforce	3211	681,978.00					681,978.00
State Fiscal Stabilization Funds – VPK	3212						0.00
Excellent Teaching	3213						0.00
Race to the Top	3214				464,222.00		464,222.00
Education Jobs Act	3215					17,363,509.00	17,363,509.00
Individuals with Disabilities Education Act (IDEA)	3230		13,520,613.00				13,520,613.00
Elementary and Secondary Education Act, Title I	3240		5,308,759.00				5,308,759.00
Adult General Education	3251						0.00
Other Food Services	3269			6,234.00			6,234.00
Miscellaneous Federal Through State	3299		1,172.00	768,102.00			769,274.00
Total Federal Through State	3200	27,898,964.00	18,830,544.00	774,336.00	464,222.00	17,363,509.00	65,331,575.00
<i>State:</i>							
Other Miscellaneous State Revenue	3399						0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
<i>Local:</i>							
Interest on Investments	3431						0.00
Gain on Sale of Investments	3432						0.00
Net Increase (Decrease) in Fair Value of Investments	3433						0.00
Gifts, Grants and Bequests	3440						0.00
Other Miscellaneous Local Sources	3495						0.00
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	27,898,964.00	18,830,544.00	2,973,220.00	464,222.00	17,363,509.00	67,530,459.00

DISTRICT SCHOOL BOARD OF LEE 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, 2011

Exhibit K-4
 DOE Page 7
 Fund 431

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	17,785,196.00	5,633,409.00	3,439,222.00	0.00	0.00	57,112.00	0.00	26,914,939.00
Pupil Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	120,702.00	0.00	0.00	0.00	0.00	120,702.00
Instructional Staff Training Services	6400	88,896.00	28,593.00	230,642.00	0.00	0.00	0.00	0.00	348,131.00
Instruction Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						514,992.00		514,992.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		17,874,092.00	5,662,002.00	3,790,766.00	0.00	0.00	572,104.00	0.00	27,896,964.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sales of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2010	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2011	2700	0.00							

DISTRICT SCHOOL BOARD OF LEE 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, 2011

Exhibit K-4
 DOE Page 10
 Fund 432

Account Number	100	200	300	400	500	600	700	Totals	
	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses		
EXPENDITURES									
Current:									
Instruction	5000	5,912,919.00	2,822,477.00	2,143,855.00	0.00	965,780.00	833,256.00	79,843.00	12,758,130.00
Payroll Personnel Services	6100	14,553.00	2,810.00	10.00	0.00	0.00	0.00	0.00	17,373.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	20,662.00	6,622.00	573,383.00	0.00	0.00	0.00	225.00	600,892.00
Instructional Staff Training Services	6400	1,587,790.00	502,545.00	787,604.00	0.00				3,016,693.00
Instruction Related Technology	6500					37,826.00	1,501.00	99,424.00	0.00
Board	7100								0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	635,501.00	635,501.00
School Administration	7300	0.00	0.00	3,163.00	0.00	0.00	0.00	1,045.00	4,208.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,576.00
Fiscal Services	7500						45,576.00	0.00	0.00
Food Services	7600								0.00
Central Services	7700								0.00
Pupil Transportation Services	7800	34,237.00	13,164.00	12,829.00	78,790.00	5,530.00	133,102.00	0.00	277,652.00
Operation of Plant	7900	1,590.00	316.00	0.00	0.00	0.00	0.00	0.00	1,906.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200	52,839.00	12,853.00	0.00	0.00	0.00	0.00	0.00	65,692.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						1,408,521.00		1,408,521.00
Debt Service: (Function 9700)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		7,624,590.00	3,360,790.00	3,520,844.00	78,790.00	1,009,136.00	2,419,556.00	816,438.00	18,830,544.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)		Totals							
Losses	3720								
Sales 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, 2010	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, 2011	2700	0.00							

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
 For the Fiscal Year Ended June 30, 2011

Exhibit K-1
 DDE Page 11
 Fund ***

Account Number	100	200	300	400	500	600	700	Totals	
	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses		
EXPENDITURES									
Current:									
Instruction	3000	779,543.00	328,126.00	92,547.00	0.00	122,589.00	3,299.00	1,652,710.00	
Payroll Personnel Services	6100	284,084.00	107,448.00	49,761.00	0.00	5,161.00	3,074.00	449,956.00	
Instructional Media Services	6200							0.00	
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00			0.00	
Instructional Staff Training Services	6400	27,163.00	8,381.00	287,871.00	0.00	14,432.00	1,162.00	1,881.00	
Instruction Related Technology	6500							36,547.00	
Board	7100							0.00	
General Administration	7200	71,696.00	26,039.00	844.00	0.00	0.00		0.00	
School Administration	7300							90,639.00	
Facilities Acquisition and Construction	7410	0.00	0.00	2,785.00	0.00	0.00		0.00	
Fiscal Services	7500							44,645.00	
Food Services	7600							0.00	
Central Services	7700							0.00	
Payroll Transportation Services	7800			6.00				6.00	
Operation of Plant	7900	8,969.00	4,624.00	0.00	0.00	3,085.00	0.00	0.00	
Maintenance of Plant	8100							16,678.00	
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						237,034.00	237,034.00	
Interest	720							0.00	
Total Expenditures		1,171,455.00	474,618.00	433,814.00	0.00	145,267.00	616,434.00	0.00	
Excess (Deficiency) of Revenues over Expenditures								2,973,220.00	
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sales of Capital Assets	3730								
Loans 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, 2010	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, 2011	2700	0.00							

DISTRICT SCHOOL BOARD OF LEE 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, 2011

EdiHt K-1
 DOE Page 12
 Fund 434

Account Number	100	200	300	400	500	600	700	Totals
	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES								
<i>Current:</i>								
Instruction	5000	0.00	0.00	1,771.00	0.00	2,315.00	5,336.00	15,845.00
Pupil Personnel Services	6100							25,267.00
Instructional Media Services	6200							0.00
Instruction and Curriculum Development Services	6300							0.00
Instructional Staff Training Services	6400	128,459.00	35,873.00	31,219.00	0.00	895.00	156.00	1,051.00
Instruction Related Technology	6500							196,650.00
Board	7100							0.00
General Administration	7200	59,143.00	17,025.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300							17,699.00
Facilities Acquisition and Construction	7410							0.00
Fiscal Services	7500							0.00
Food Services	7600							0.00
Central Services	7700	11,342.00	3,572.00	109,690.00	0.00	0.00	1,996.00	0.00
Pupil Transportation Services	7800							126,600.00
Operation of Plant	7900							0.00
Maintenance of Plant	8100							0.00
Administrative Technology Services	8200	15,999.00	4,788.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100							20,787.00
<i>Capital Outlay:</i>								0.00
Facilities Acquisition and Construction	7420							0.00
Other Capital Outlay	9300							0.00
<i>Debt Service: (Function 9700)</i>								0.00
Redemption of Principal	710							0.00
Interest	720							0.00
Total Expenditures		214,943.00	61,258.00	142,690.00	0.00	3,897.00	7,486.00	33,956.00
Excess (Deficiency) of Revenues over Expenditures								461,222.00
OTHER FINANCING SOURCES (USES)		Totals						0.00
Loans	3720							
Sales of Capital Assets	3730							
Loss Recoveries	3740							
<i>Transfers In:</i>								
From General Fund	3610							
From Debt Service Funds	3620							
From Capital Projects Funds	3630							
Interfund	3650							
From Permanent Funds	3660							
From Internal Service Funds	3670							
From Enterprise Funds	3690							
Total Transfers In	3600	0.00						
<i>Transfers Out: (Function 9700)</i>								
To the General Fund	910							
To Debt Service Funds	920							
To Capital Projects Funds	930							
Interfund	950							
To Permanent Funds	960							
To Internal Service Funds	970							
To Enterprise Funds	990							
Total Transfers Out	9700	0.00						
Total Other Financing Sources (Uses)								0.00
Net Change in Fund Balance								0.00
Fund Balance, July 1, 2010	2800							
Adjustments to Fund Balance	2891							
<i>Ending Fund Balance:</i>								
Nonspendable Fund Balance	2710							
Restricted Fund Balance	2720							
Committed Fund Balance	2730							
Assigned Fund Balance	2740							
Unassigned Fund Balance	2750							
Total Fund Balance, June 30, 2011	2700	0.00						

DISTRICT SCHOOL BOARD OF LEE 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, 2011

Exhibit K-4
 PWE Page 13
 Fund 435

Account Number	100	200	300	400	500	600	700	Totals
	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES								
<i>Current:</i>								
Instruction	5000							
Pupil Personnel Services	6100	5,144,393.00	1,591,933.00	0.00	0.00	0.00	0.00	6,736,326.00
Instructional Media Services	6200							0.00
Instruction and Curriculum Development Services	6300	239,194.00	75,613.00	0.00	0.00	0.00	0.00	314,807.00
Instructional Staff Training Services	6400							0.00
Instruction Related Technology	6500							0.00
Board	7100							0.00
General Administration	7200							0.00
School Administration	7300	8,166,608.00	2,145,768.00	0.00	0.00	0.00	0.00	10,312,376.00
Facilities Acquisition and Construction	7410							0.00
Food 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
<i>Capital Outlay:</i>								
Facilities Acquisition and Construction	7420							0.00
Other Capital Outlay	9300							0.00
<i>Debt Service: (Function 9200)</i>								
Redemption of Principal	710							0.00
Interest	720							0.00
Total Expenditures		13,550,195.00	3,813,314.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures								17,363,509.00
OTHER FINANCING SOURCES (USES)								
		Totals						
Loans	3720							
Sales of Capital Assets	3730							
Loss Recoveries	3740							
<i>Transfers In:</i>								
From General Fund	3610							
From Debt Service Funds	3620							
From Capital Projects Funds	3630							
Interfund	3650							
From Permanent Funds	3660							
From Internal Service Funds	3670							
From Enterprise Funds	3690							
Total Transfers In	3600	0.00						
<i>Transfers Out: (Function 9700)</i>								
To the General Fund	910							
To Debt Service Funds	920							
To Capital Projects Funds	930							
Interfund	950							
To Permanent Funds	960							
To Internal Service Funds	970							
To Enterprise Funds	990							
Total Transfers Out	9700	0.00						
Total Other Financing Sources (Uses)								0.00
Net Change in Fund Balance								0.00
Fund Balance, July 1, 2010	2800							
Adjustments to Fund Balance	2891							
<i>Ending Fund Balance:</i>								
Nonspendable Fund Balance	2710							
Restricted Fund Balance	2720							
Committed Fund Balance	2730							
Assigned Fund Balance	2740							
Unassigned Fund Balance	2750							
Total Fund Balance, June 30, 2011	2700	0.00						

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND -
 MISCELLANEOUS

Exhibit K-5
 DOE Page 14
 Fund 490

For the Fiscal Year Ended June 30, 2011

	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		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction 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	
<i>Capital Outlay:</i>		
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	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2010	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2011	2700	0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2011

Account Number	Account Name	Special Act Bonds 210	Section 1011.14/1011.13 P.S. Loans 230	Minor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 299	ARRA Economic Stimulus Debt Service 299	Totals
3199	REVENUES							
3199	Federal:							
3199	Miscellaneous Federal Direct							
3199	Miscellaneous Federal Through State							
3199	State:							
3321	CO & DS Distributed							
3322	CO & DS Withheld for SRE/CDBI Bonds	2,253,026.00						2,253,026.00
3324	Cost of Issuing SRE/CDBI Bonds							
3325	Interest on Unamortized COADS							
3326	SRE/CDBI Bond Interest	376.00						376.00
3341	Reading Commission Funds							
3399	Other Miscellaneous State Revenue							
3300	Total State Sources	2,253,402.00	0.00	0.00	0.00	0.00	0.00	2,253,402.00
3412	Local:							
3412	District Interest and Sinking Taxes							
3418	Local Sales Tax							
3421	Tax Refundings							
3422	Payment in Lieu of Taxes							
3423	Excise Fees							
3431	Interest on Investments							
3432	Gain on Sale of Investments							
3433	Net Increase (Decrease) in Fair Value of Investments							
3440	Gifts, Grants, and Requests							
3449	Miscellaneous Local Revenues							
3453	Impact Fees							
3456	Refunds of This Year Expenditures							
3457	Total Local Sources	0.00	0.00	0.00	0.00	954.00	0.00	954.00
3000	Total Revenues (Function 9100)	2,253,402.00	0.00	0.00	0.00	954.00	0.00	2,254,306.00
710	Interest	1,515,000.00				26,531,604.00		28,046,604.00
730	Miscellaneous Expenses	769,621.00				21,371,233.00		22,140,854.00
790	Total Expenditures	4,453.00				164,872.00		311,411.00
790	Excess (Deficiency) of Revenues Over Expenditures	2,289,054.00	0.00	0.00	0.00	48,007,666.00	142,181.00	50,498,921.00
	OTHER FINANCING SOURCES (US98)	(3,702.00)	0.00	0.00	0.00	(48,066,722.00)	(142,181.00)	(48,244,615.00)
3710	Proceeds from Sale of Bonds							
3791	Proceeds from Refunding Bonds							
3715	Proceeds on Refunding Bonds	310,000.00				23,296,000.00		23,606,000.00
3792	Proceeds of Loans	50,206.00						50,206.00
3720	Proceeds of Certificates of Participation							
3793	Proceeds on Certificates of Participation							
3750	Proceeds on Forward Supply Contract							
3760	Payments to Refunded Bond Borrow Agent (Function 9299)	(161,501.00)						
891	Discounts on Sale of Bonds (Function 9299)					(23,102,924.00)		(23,102,924.00)
892	Discounts on Refunding Bonds (Function 9299)							
893	Discounts on Certificates of Participation (Function 9299)							
3610	Transfers In:							
3630	From General Fund							
3650	From Capital Projects Funds							
3640	From Special Revenue Funds							
3650	From Permanent Funds							
3670	From Internal Service Funds							
3690	From Enterprise Funds							
3600	Total Transfers In	0.00	0.00	0.00	0.00	47,970,568.00	0.00	47,970,568.00
3600	Transfers Out: (Function 9700)							
910	To General Fund							
930	To Capital Projects Funds							
940	To Special Revenue Funds							
950	Interfund							
960	To Permanent Funds							
970	To Internal Service Funds							
970	To Enterprise Funds							
970	Total Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9700	Net Change in Fund Balances	(37,000.00)	0.00	0.00	0.00	48,007,666.00	142,181.00	48,112,892.00
2820	Fund Balances, July 1, 2010	438,473.00				(1,692.00)		436,781.00
2891	Adjustments to Fund Balances					184,133.00		184,133.00
2891	Ending Fund Balances:							
2710	Nonassignable Fund Balances							
2720	Restricted Fund Balances	491,473.00						491,473.00
2730	Committed Fund Balances							
2740	Assigned Fund Balances							
2750	Unassigned Fund Balances							
2700	Total Fund Balances, June 30, 2011	491,473.00	0.00	0.00	0.00	183,043.00	6,369.00	500,885.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2011

Exhibit K-7
 DOE Page 16

	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												
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
COADS Distributed	3321											0.00
Interest on Undistributed COADS	3325						985,172.00					985,172.00
SBE/COBI Bond Interest	3326						37,441.00					37,441.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classroom First Program	3392				3,152,602.00							3,152,602.00
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 Funds	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenues	3399									4,540,302.00		4,540,302.00
Total State Sources	3300	0.00	0.00	0.00	3,152,602.00	0.00	1,002,613.00	0.00	0.00	374,007.00	0.00	374,007.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413											
Local Sales Tax	3418							70,064,384.00				70,064,384.00
Tax Redemptions	3421											0.00
Interest on Investments	3431											0.00
Gain on Sale of Investments	3432						4,403.00	487,741.00		247,896.00	3,295.00	744,245.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants, and Bequests	3440									233,977.00		233,977.00
Miscellaneous Local Sources	3495											0.00
Impact Fees	3496											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	4,403.00	70,552,125.00	0.00	2,780,641.00	4,205.00	73,823,247.00
Total Revenues	3000	0.00	0.00	0.00	3,152,602.00	0.00	1,007,016.00	70,552,125.00	0.00	8,176,823.00	4,205.00	82,892,771.00
EXPENDITURES (Function 7400)												
Library Books	610											0.00
Audio-Visual Materials (Non-consumable)	620							772.00				772.00
Buildings and Fixed Equipment	630				1,327,450.00			2,228,732.00		467,805.00	22,490.00	4,046,387.00
Furniture, Fixtures and Equipment	640							14,085,631.00		99,976.00		14,185,607.00
Motor Vehicles (Including Buses)	650											0.00
Land	660											0.00
Improvements Other than Buildings	670				38,132.00					196,989.00		196,989.00
Remodeling and Renovations	680				1,146,086.00			2,471,800.00		17,992.00		2,527,924.00
Computer Software	690							23,044,437.00		309,086.00		24,499,609.00
Debt Service (Function 9200)								510,359.00		1,900.00		542,259.00
Redemption of Principal	710											0.00
Interest	720											0.00
Dees and Fees	730											0.00
Miscellaneous Expenses	790						14,619.00	59,796.00		23,010.00		97,425.00
Total Expenditures		0.00	0.00	0.00	2,511,668.00	0.00	14,619.00	42,431,527.00	0.00	1,116,758.00	22,400.00	46,096,972.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	640,934.00	0.00	992,397.00	28,120,598.00	0.00	7,060,065.00	(18,195.00)	36,795,799.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2011

Exhibit K-7
 DOE Page 17

	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 999	Totals
OTHER FINANCING SOURCES (USES)												
Sale of Bonds	3710											
Premium on Sale of Bonds	3791											0.00
Proceeds of Refunding Bonds	3715											0.00
Premium on Refunding Bonds	3792											0.00
Loans	3720											0.00
Sales of Capital Assets	3730											0.00
Less Recoveries	3740											0.00
Proceeds of Certificates of Participation	3750											0.00
Premium on Certificates of Participation	3793										26,860,450.00	26,860,450.00
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
Discounts on Sale of Bonds (Function 9299)	891											0.00
Discounts on Refunding Bonds (Function 9299)	892											0.00
Discounts 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									17,691,818.00		17,691,818.00
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	17,691,818.00	0.00	17,691,818.00
Transfers Out: (Function 9700)												
To General Fund	910				(2,801,544.00)							
To Debt Service Funds	920						(20,553,732.00)			(4,540,702.00)		(27,895,578.00)
To Special Revenue Funds	940						(47,970,568.00)					(47,970,568.00)
Interfund	950											0.00
To Permanent Funds	960									(17,691,818.00)		(17,691,818.00)
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	(2,801,544.00)	0.00	0.00	(68,524,300.00)	0.00	(22,232,120.00)	0.00	(93,557,964.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(2,801,544.00)	0.00	0.00	(68,524,300.00)	0.00	(22,232,120.00)	0.00	(93,557,964.00)
Net Change in Fund Balances		0.00	0.00	0.00	(2,801,544.00)	0.00	0.00	(68,524,300.00)	0.00	(4,540,702.00)	26,860,450.00	(49,005,696.00)
Fund Balances, July 1, 2010	2800				(2,160,610.00)	0.00	992,397.00	(40,403,702.00)	0.00	2,519,763.00	26,842,255.00	(12,209,897.00)
Adjustments to Fund Balances	2891				2,327,212.00		3,088,812.00	164,920,037.00		88,196,129.00	0.00	258,532,181.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				166,602.00		4,081,209.00	124,516,335.00		90,715,883.00	26,842,255.00	246,322,284.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2011	2700	0.00	0.00	0.00	166,602.00	0.00	4,081,209.00	124,516,335.00	0.00	90,715,883.00	26,842,255.00	246,322,284.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - PERMANENT FUND
 For the Fiscal Year Ended June 30, 2011

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		
<i>Current:</i>		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction 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	
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
<i>Debt Service: (Function 9200)</i>		
Retirement of Principal	710	
Interest	720	
Total Expenditures		0.00
Excess (Deficiency) of Revenues Over Expenditures		0.00
OTHER FINANCING SOURCES (USES)		
Sales of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2010	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2011	2700	0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2011

Exhibit K-9
 DOE Page 19

	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								
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	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700								0.00
Depreciation	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
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	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2010	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2011	2780								0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2011

Exhibit K-10
 DOE Page 20

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								
Charges for Sales	3482								0.00
Premium Revenue	3484	74,488,578.00	13,068,264.00						0.00
Other Operating Revenue	3489	33,164.00							87,556,842.00
Total Operating Revenues		74,521,742.00	13,068,264.00	0.00	0.00	0.00	0.00	0.00	33,164.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	159,720.00	238,315.00						87,590,006.00
Employee Benefits	200	46,605.00	86,535.00						398,035.00
Purchased Services	300	4,316,975.00	6,297,582.00						133,140.00
Energy Services	400								10,614,557.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700	58,010,948.00	6,455,611.00						0.00
Depreciation	780								0.00
Total Operating Expenses		62,534,248.00	13,078,043.00	0.00	0.00	0.00	0.00	0.00	64,466,559.00
Operating Income (Loss)		11,987,494.00	(9,779.00)	0.00	0.00	0.00	0.00	0.00	75,612,291.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	92,450.00							
Gain on Sale of Investments	3432								92,450.00
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)		92,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		12,079,944.00	(9,779.00)	0.00	0.00	0.00	0.00	0.00	92,450.00
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								
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 Assets		12,079,944.00	(9,779.00)	0.00	0.00	0.00	0.00	0.00	0.00
Net Assets, July 1, 2010	2880	16,501,156.00	374,712.00						12,070,165.00
Adjustments to Net Assets	2896								16,875,868.00
Net Assets, June 30, 2011	2780	28,581,100.00	364,933.00						28,946,033.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SCHOOL INTERNAL FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 June 30, 2011

Exhibit K-11
 DOE Page 21
 Fund 891

	Account Number	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
ASSETS					
Cash	1110	738,200.00	20,043,079.00	20,077,063.00	704,216.00
Investments	1160	5,963,617.00	1,180,613.00	1,454,488.00	5,689,742.00
Accounts Receivable, Net	1130	234,996.00	6,733.00		241,729.00
Interest Receivable	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150	419,696.00	378,435.00	397,742.00	400,389.00
Due from Other Agencies	1220				0.00
Total Assets		7,356,509.00	21,608,860.00	21,929,293.00	7,036,076.00
LIABILITIES					
Salaries, Benefits, and Payroll Taxes Payable	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	7,289,743.00	20,882,062.00	21,276,165.00	6,895,640.00
Due to Budgetary Funds	2161	66,766.00	823,272.00	749,602.00	140,436.00
Internal Accounts Payable	2290				0.00
Total Liabilities		7,356,509.00	21,705,334.00	22,025,767.00	7,036,076.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2011

Exhibit K-12
 DOE Page 22
Fund 601

	Account Number	Governmental Activities Total Balance June 30, 2011 [1]	Business-type Activities Total Balance June 30, 2011 [1]	Total
Notes Payable	2310	7,766,959.00		7,766,959.00
Obligations Under Capital Leases	2315			0.00
Bonds Payable	2320	15,063,679.00		15,063,679.00
Liability for Compensated Absences	2330	58,936,985.00		58,936,985.00
Certificates of Participation Payable	2340	509,959,310.00		509,959,310.00
Estimated Liability for Long-term Claims	2350	22,160,576.00		22,160,576.00
Other Post-employment Benefits Obligation	2360	12,774,763.00		12,774,763.00
Estimated PECO Advance Payable	2370			0.00
Other Long-term Liabilities: Derivative Instrument Hedging	2380	480,450.00		480,450.00
Total Long-term Liabilities		627,142,722.00	0.00	627,142,722.00

[1] Include total current and noncurrent liability balances at June 30, 2011.

DISTRICT SCHOOL BOARD OF LEE COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2011

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2010	Returned To DOE	Revenues [4] 2010-11	Expenditures 2010-11	Flexibility [5] 2010-11	Unexpended June 30, 2011
Class Size Reduction/Operating Funds (3355)	94740	0.00		92,583,309.00	92,583,309.00		0.00
Class Size Reduction/Capital Funds (3396)	91050	0.00					
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800	2,882,323.00		3,043,713.00	2,938,472.00		2,987,564.00
Excellent Teaching (3363/3213) [1]	90570	0.00					
Florida Teachers Lead Program (FEFP Earmark)	97580	9,422.00		1,022,937.00	1,029,919.00		2,440.00
Instructional Materials (FEFP Earmark) [2]	90880	3,699,143.00		6,738,138.00	8,678,912.00		1,758,369.00
Library Media (FEFP Earmark) [2]	90881	178,401.00		375,898.00	371,674.00		182,625.00
Preschool Projects (3372)	97950	0.00					
Public School Technology (3375)	90320	0.00					
Safe Schools (FEFP Earmark) [3]	90803	462,598.00		1,739,213.00	2,056,263.00		145,548.00
Salary Bonus Outstanding Teachers in D and F Schools	94030	0.00					
School Recognition Funds (3361)	92040	271,630.00		4,232,184.00	4,206,880.00		296,934.00
Supplemental Academic Instruction (FEFP Earmark)	91280	9,423,346.00		17,137,554.00	26,293,829.00		267,071.00
Teacher Recruitment and Retention (3362)	93460	0.00					
Teacher Training (3376)	91290	39,478.00			15,330.00		24,148.00
Pupil Transportation (FEFP Earmark)	90830	0.00		19,279,629.00	19,279,629.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00		1,820,104.00	1,721,407.00		98,697.00
Voluntary Prekindergarten - Summer Program (3371)	96441	308,355.00		599,869.00	294,897.00		613,327.00

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

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2011

Exhibit K-14
 DOE Page 24

	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	410					0.00
Bottled Gas	420	213,223.00				213,223.00
Electricity	430	21,618,394.00				21,618,394.00
Heating Oil	440					0.00
Total		21,831,617.00	0.00	0.00	0.00	21,831,617.00
ENERGY EXPENDITURES FOR PUPIL						
TRANSPORTATION:						
Gasoline	450	105,759.00		3,810.00		109,569.00
Diesel	460	7,646,064.00		3,147.00	78,790.00	7,728,001.00
Oil & Grease	540	87,332.00				87,332.00
Total		7,839,155.00		6,957.00	78,790.00	7,924,902.00

	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					0.00
EXPENDITURES FOR CAPITALIZED AUDIO VISUAL MATERIALS:						
Audio Visual Materials	621	1,357.00				1,357.00

	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			223,168.00	49,996.00	273,164.00
Subrecipient awards greater than \$25,000	312			547,280.00	108,029.00	655,309.00
Subrecipient awards up to \$25,000	391	4,363.00		4,463.00		8,826.00
Subrecipient awards greater than \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	399,116.00
Purchased food to include commodities	570	12,685,963.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2011

Exhibit K-14
 DOE Page 25

	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

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	8,447,468.00	454,246.00	79,381.00	8,981,095.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2011

Exhibit K-14
 DOE Page 26
 Fund 100

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND: EXPENDITURES	Account Number	Safe Schools	Pupil Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
<i>Instruction:</i>								
Basic Instruction	5100							
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
<i>Expenditures:</i>		
General Fund	5900	41,847.00
Other Federal Programs Special Revenue Fund	5900	0.00
Federal Economic Stimulus Special Revenue Funds	5900	0.00
Total:	5900	41,847.00

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2010	Earnings 2010-2011	Expenditures 2010-2011	Unexpended June 30, 2011
Earnings, Expenditures, and Carryforward Amounts:	3,830,188.00	2,057,558.00	2,166,114.00	2,166,114.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				
<i>Other: Please limit explanation to 100 characters.</i>				

SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL
ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2011

Federal Grantor/Pass-Through/Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass Through Grantor Number	Amount of Expenditures	Amount Provided to SubRecipients
United States Department Of Agriculture:				
Indirect:				
Child Nutrition Cluster:				
Florida Department of Education:				
School Breakfast Program	10.553	321	6,114,900	
National School Lunch Program	10.555	300	19,263,588	
Summer Food Service Program for Children	10.559	323	650,053	
Child Nutrition Discretionary Grants	10.579	371	6,234	
Fresh Fruit and Vegetable Program	10.582	300	137,367	
Florida Department of Agriculture & Consumer Services:				
Food Distribution	10.555	None	298,760	
Total Child Nutrition Cluster			<u>26,470,902</u>	
Total United States Department of Agriculture			<u>26,470,902</u>	
United States Department of Transportation				
Florida Traffic Bicycle Safety Education	20.205		2,490	
Total Department of Transportation			2,490	
United States Department of Commerce				
Congressionally Identified Awards (NOAA)	11.469	NA08SEC4690055	15,209	
Total United States Department of Commerce			15,209	
United States Department of Energy				
Impact Aid		None	20,234	
Total United States Department of Energy			20,234	
United States Department Of Education:				
Direct:				
Federal Pell Grant Program				
Safe and Drug-Fr Fund for the Improvement of Education	84.063	2965/4844	2,006,931	
Carol M. White Physical Education	84.184	Q184E090045	186,190	
Fund for the Improvement of Education	84.215	Q215F080072	103,310	
Advanced Placement Program	84.215X	U215X100303	126,173	
	84.330	S330C060130-08	23,982	
Total Direct			<u>2,446,586</u>	
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education-Grants To States	84.027	263	12,979,285	352,657
ARRA- Special Education-Grants To States	84.173	267	454,099	
ARRA- Special Education-Grants To States	84.391	262	13,280,487	
ARRA- Special Education-Grants To States	84.392	266	240,127	

Total Special Education Cluster		26,953,998	352,657	
DISTRICT SCHOOL BOA Grantor/Program	CFDA Number	Pass Through Grantor #	Amount of Expenditures	Amount Provided to SubRecipients
Florida Department of Education:				
Title I, Part A Cluster				
Title I Grants to Total Title I, Part A Cluster	84.010	212,222,223,226,228	18,403,019	
Title I Grants to Local Educational Agencies, Recovery Act	84.389	212,223	5,308,759	
			<u>23,711,778</u>	
Enhancing Education Through Technology Cluster				
Education Technology State Grants	84.318	121	44,224	
Education Technology State Grants, Recovery Act	84.386	121,122	768,102	
			<u>812,326</u>	
Adult Ed -Basic Grants to States	84.002	191,193	678,207	
Migrant Education - State Grant Program	84.011	217	473,432	
Career and Technical Education - Basic Grants to States	84.048	151	1,214,712	
Safe & Drug-Free Schools and Communities - State Grants	84.186	103	43,691	26,000
Education for Homeless Children and Youth	84.196	127	108,673	
Charter Schools	84.282	298	598,047	
Twenty-First Century Community Learning Centers	84.287	244	71,805	
Reading First State Grants	84.357	211	-	
English Language Acquisition Grants	84.365	102	913,967	
Improving Teacher Quality State Grants	84.367	224,225	2,974,150	134,054
Homeless Education Disaster Assistance Program	84.383	S383A090009	28,782	
Education for Homeless Children and Youth, Recovery Act	84.387	127	1,172	
State Fiscal Stabilization Fund-Education State Grants, Recovery Act	84.394	591, 592	27,333,955	
State Fiscal Stabilization - State Incentive Grants	84.395	111	464,222	
State Fiscal Stabilization Fund-Government Services, Recovery Act	84.397	592	565,009	
Education Jobs Fund	84-410A	111	17,363,509	
Total Indirect			<u>52,833,333</u>	<u>160,054</u>
Total United States Department of Education			<u>105,945,695</u>	<u>512,711</u>
United States Department Of Health & Human Services:				
Direct				
Head Start	93.600 (3)	04CH3269/43&44	5,259,050	
ARRA Head Start Recovery	93.708	04SE3269 & 04SH3269	867,131	
ARRA Early Head Start Recovery	93.709	04SA3269/01	1,331,754	
Total United States Department of Health & Human Services			<u>7,457,935</u>	
Corporation For National & Community Service:				
Indirect:				
Florida Department of Education:				
Learn & Serve America - School & Community	94.004	234	14,652	
United States Department Of Defense:				
Direct				
Army Junior Reserve Officers Training Corps		N/A	1,089,726	
Indirect				
CCSC, Inc. Doing Business as Naplesyacht.com:				
Section 1206 of the Third Border Initiative Projects		None	-	
Total United States Department of Defense			<u>1,089,726</u>	
Total Expenditures of Federal Awards			<u>\$ 141,829,168</u>	<u>\$ 512,711</u>

Please return completed form to:
 Florida Department of Education
 Office of Funding and Financial Reporting
 325 W. Gaines St., Room 824
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION
 OFFICE OF FUNDING AND FINANCIAL REPORTING
 FORM ESE 374
 SCHEDULE OF MATURITIES OF INDEBTEDNESS
 (Instructions Enclosed)**

DISTRICT: Lee
 DATE: 6/30/2011

1. GENERAL INFORMATION:
- (A) ORIGINAL ISSUE:
 ORIGINAL ISSUE DATE: _____
 PAR AMOUNT: _____
 ISSUANCE COSTS: _____
 PREMIUM (DISCOUNT): _____
 NET PROCEEDS OF BOND SALE: _____
 ACCRUED INTEREST: _____
- (B) REFUNDING:
 REFUNDING DATE: 12/29/2010
 PAR AMOUNT: 23,298,000.00
 ISSUANCE COSTS: 95,047.00
 PREMIUM (DISCOUNT): _____
 PMTS TO BOND ESCROW AGENT: 23,202,928.00
 CASH RECEIVED (PAID): _____
 ACCRUED INTEREST: _____
 ISSUE(S) REFUNDED: 2002A COPS
 AMOUNT REFUNDED: 21,305,000.00
 GAIN/(LOSS) ON REFUNDING: (1,897,927.00)
- (C) PAR VALUE OF BONDS: \$ 1,000
 (Check "X" Appropriate Box) \$ 500
 Specify Other Amount

- (D) PRINCIPAL:
 DATE OF ANNUAL PAYMENT: 8/1/2011
 ARE BONDS CALLABLE? No
 CALLABLE FEATURE EFFECTIVE DATE: _____
- (E) INTEREST:
 SEMIANNUAL PAYMENTS DUE 2/1 AND 8/1
 PRESENT RATE:
 RATE OF 3.1300 % BEGINS 12/29/2010
 RATE OF _____ % BEGINS _____
 RATE OF _____ % BEGINS _____
 AVERAGE RATE: 3.1300%
2. FUND
 (A) SBE/COBI: _____
 (B) SPECIAL ACT: _____
 (C) DISTRICT BOND: _____
 (D) MOTOR VEHICLE: _____
 (E) COPS: Debt Service
 (F) ARRA: _____
3. PAYING AGENT: _____
4. DEFAULTS: IF THERE IS ANY DEFAULT IN PRINCIPAL OR INTEREST, EXPLAIN: _____

5. SCHEDULE OF MATURITIES:		FUND: <u>Certificates of Participation Series 2010A</u>			
YEAR	BOND NUMBER	PRINCIPAL NOT YET DUE		INTEREST PAYABLE IN FUTURE YEARS	
		ANNUAL PAYMENTS	OUTSTANDING JUNE 30	ANNUAL PAYMENTS	OUTSTANDING JUNE 30
2011		\$ 521,000.00	\$ 22,777,000.00	\$ 429,433.91	\$ 5,332,487.10
2012		185,000.00	22,592,000.00	712,920.10	4,619,567.00
2013		190,000.00	22,402,000.00	707,129.60	3,912,437.40
2014		196,000.00	22,206,000.00	701,182.60	3,211,254.80
2015		202,000.00	22,004,000.00	695,047.80	2,516,207.00
2016		209,000.00	21,795,000.00	688,725.20	1,827,481.80
2017		3,685,000.00	18,110,000.00	682,183.50	1,145,298.30
2018		5,852,000.00	12,258,000.00	566,843.00	578,455.30
2019		6,035,000.00	6,223,000.00	383,675.40	194,779.90
2020		6,223,000.00	-	194,779.90	-
TOTAL		\$ 23,298,000.00	\$	\$ 5,761,921.01	

CERTIFIED TRUE AND CORRECT:

 September 13, 2011
 Signature of District Superintendent Date of Signature

ESE 374
 Exp. 06/30/12

APPROVED
 SEP 13 2011

Please return completed form to:
 Florida Department of Education
 Office of Funding and Financial Reporting
 325 W. Gaines St., Room 824
 Tallahassee, Florida 32399-0400

FLORIDA DEPARTMENT OF EDUCATION
 OFFICE OF FUNDING AND FINANCIAL REPORTING
 FORM ESE 374
 SCHEDULE OF MATURITIES OF INDEBTEDNESS
 (Instructions Enclosed)

DISTRICT: Lee
 DATE: 6/30/2011

1. GENERAL INFORMATION:

(A) ORIGINAL ISSUE:

ORIGINAL ISSUE DATE: _____
 PAR AMOUNT: _____
 ISSUANCE COSTS: _____
 PREMIUM (DISCOUNT): _____
 NET PROCEEDS OF BOND SALE: _____
 ACCRUED INTEREST: _____

(B) REFUNDING:

REFUNDING DATE: 10/14/2010
 PAR AMOUNT: 310,000.00
 ISSUANCE COSTS: 2,958.00
 PREMIUM (DISCOUNT): 50,206.00
 PMTS TO BOND ESCROW AGENT: 361,504.00
 CASH RECEIVED (PAID): _____
 ACCRUED INTEREST: 4,256.00
 ISSUE(S) REFUNDED: SBE Series 2002A
 AMOUNT REFUNDED: 355,000.00
 GAIN/(LOSS) ON REFUNDING: (6,504.00)

(C) PAR VALUE OF BONDS:

(Check "X" Appropriate Box)
 Specify Other Amount

\$ 1,000
 \$ 500

(D) PRINCIPAL:

DATE OF ANNUAL PAYMENT: 1/1/201
 ARE BONDS CALLABLE? Yes
 CALLABLE FEATURE EFFECTIVE DATE: 1/1/2020

(E) INTEREST:

SEMIANNUAL PAYMENTS DUE 1/1 AND 7/1
 PRESENT RATE:
 RATE OF 5.0000 % BEGINS 10/14/2010
 RATE OF 4.0000 % BEGINS 1/1/2019
 RATE OF 5.0000 % BEGINS 1/1/2020
 AVERAGE RATE: 4.8300%

2. FUND

(A) SBE/COBI: Debt Service
 (B) SPECIAL ACT: _____
 (C) DISTRICT BOND: _____
 (D) MOTOR VEHICLE: _____
 (E) COPS: _____
 (F) ARRA: _____

3. PAYING AGENT: _____

4. DEFAULTS: IF THERE IS ANY DEFAULT IN PRINCIPAL OR INTEREST.

EXPLAIN: _____

5. SCHEDULE OF MATURITIES:

FUND: State Board of Education Bond Series 2010A

YEAR	BOND NUMBER	PRINCIPAL NOT YET DUE		INTEREST PAYABLE IN FUTURE YEARS	
		ANNUAL PAYMENTS	OUTSTANDING JUNE 30	ANNUAL PAYMENTS	OUTSTANDING JUNE 30
2011		\$ -	\$ 310,000.00	\$ 3,237.15	\$ 108,200.00
2012		-	310,000.00	15,150.00	93,050.00
2013		20,000.00	290,000.00	15,150.00	77,900.00
2014		25,000.00	265,000.00	14,150.00	63,750.00
2015		25,000.00	240,000.00	12,900.00	50,850.00
2016		25,000.00	215,000.00	11,650.00	39,200.00
2017		30,000.00	185,000.00	10,400.00	28,800.00
2018		30,000.00	155,000.00	8,900.00	19,900.00
2019		35,000.00	120,000.00	7,400.00	12,500.00
2020		35,000.00	85,000.00	6,000.00	6,500.00
2021		40,000.00	45,000.00	4,250.00	2,250.00
2022		45,000.00	-	2,250.00	-
TOTAL		\$ 310,000.00	\$ -	\$ 111,437.15	

CERTIFIED TRUE AND CORRECT:

 September 13, 2011
 Signature of District Superintendent Date of Signature

APPROVED

SEP 13 2011

Please return completed form to:
 Florida Department of Education
 Office of Funding and Financial Reporting
 325 W. Gaines St., Room 824
 Tallahassee, Florida 32399-0400

FLORIDA DEPARTMENT OF EDUCATION
 OFFICE OF FUNDING AND FINANCIAL REPORTING
 FORM ESE 374
 SCHEDULE OF MATURITIES OF INDEBTEDNESS
 (Instructions Enclosed)

DISTRICT: Lee
 DATE: 6/30/2011

I. GENERAL INFORMATION:

(A) ORIGINAL ISSUE:
 ORIGINAL ISSUE DATE: 6/3/2011
 PAR AMOUNT: 27,009,000.00
 ISSUANCE COSTS: 148,550.00
 PREMIUM (DISCOUNT): -
 NET PROCEEDS OF BOND SALE: 27,009,000.00
 ACCRUED INTEREST: -

(B) REFUNDING:
 REFUNDING DATE: _____
 PAR AMOUNT: _____
 ISSUANCE COSTS: _____
 PREMIUM (DISCOUNT): _____
 PMTS TO BOND ESCROW AGENT: _____
 CASH RECEIVED (PAID): _____
 ACCRUED INTEREST: _____
 ISSUE(S) REFUNDED: _____
 AMOUNT REFUNDED: _____
 GAIN/(LOSS) ON REFUNDING: _____

(C) PAR VALUE OF BONDS: \$ 1,000
 (Check "X" Appropriate Box)
 \$ 500
 Specify Other Amount

(D) PRINCIPAL:
 DATE OF ANNUAL PAYMENT: 6/1/2011
 ARE BONDS CALLABLE?
 CALLABLE FEATURE EFFECTIVE DATE: _____

(E) INTEREST:
 SEMIANNUAL PAYMENTS DUE 6/1 AND 12/1
 PRESENT RATE:
 RATE OF 5.4800 % BEGINS 6/3/2011
 RATE OF _____ % BEGINS _____
 RATE OF _____ % BEGINS _____
 AVERAGE RATE: _____

2. FUND


(A) SBE/COBI: _____
 (B) SPECIAL ACT: _____
 (C) DISTRICT BOND: _____
 (D) MOTOR VEHICLE: _____
 (E) COPS: Debt Service & Capital Projects
 (F) ARRA: _____

3. PAYING AGENT: _____

4. DEFAULTS: IF THERE IS ANY DEFAULT IN PRINCIPAL OR INTEREST.
 EXPLAIN: _____

5. SCHEDULE OF MATURITIES:		FUND: <u>Qualified School Construction Bond Series 2011A</u>			
YEAR	BOND NUMBER	PRINCIPAL NOT YET DUE		INTEREST PAYABLE IN FUTURE YEARS	
		ANNUAL PAYMENTS	OUTSTANDING JUNE 30	ANNUAL PAYMENTS	OUTSTANDING JUNE 30
2011		\$ -	\$ 27,009,000.00	\$ -	\$ 1,862,930.77
2012		1,800,600.00	25,208,400.00	123,551.17	1,739,379.60
2013		1,800,600.00	23,407,800.00	124,241.40	1,615,138.20
2014		1,800,600.00	21,607,200.00	124,241.40	1,490,896.80
2015		1,800,600.00	19,806,600.00	124,241.40	1,366,655.40
2016		1,800,600.00	18,006,000.00	124,241.40	1,242,414.00
2017		1,800,600.00	16,205,400.00	124,241.40	1,118,172.60
2018		1,800,600.00	14,404,800.00	124,241.40	993,931.20
2019		1,800,600.00	12,604,200.00	124,241.40	869,689.80
2020		1,800,600.00	10,803,600.00	124,241.40	745,448.40
2021		1,800,600.00	9,003,000.00	124,241.40	621,207.00
2022		1,800,600.00	7,202,400.00	124,241.40	496,965.60
2023		1,800,600.00	5,401,800.00	124,241.40	372,724.20
2024		1,800,600.00	3,601,200.00	124,241.40	248,482.80
2025		1,800,600.00	1,800,600.00	124,241.40	124,241.40
2026		1,800,600.00	-	124,241.40	-
TOTAL		\$ 27,009,000.00		\$ 1,862,930.77	

CERTIFIED TRUE AND CORRECT:


 Signature of District Superintendent
 September 13, 2011
 Date of Signature

APPROVED

ESE 374
 Exp. 06/30/12

SEP 13 2011

Office of Funding and Financial Reporting

Please return completed form to:
 Florida Department of Education
 Office of Funding and Financial Reporting
 325 W. Gaines St., Room 824
 Tallahassee, Florida 32399-0400

FLORIDA DEPARTMENT OF EDUCATION
 OFFICE OF FUNDING AND FINANCIAL REPORTING
 FORM ESE 523
 INFORMATION CONCERNING AUTHORIZED OBLIGATIONS
 UNDER SECTIONS 1011.14 & 1011.15, FLORIDA STATUTES

INSTRUCTIONS: Please complete and return this form to the address above.

County of _____

Amount of Loan Approved \$ _____

Date Approved _____

Purpose of Loan _____

Lending Agency _____

Amount Actually Borrowed \$ _____

Rate of Interest Fixed: _____ Variable: _____

Date Loan was Made _____

SCHEDULE OF PAYMENTS

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
20 _____ - _____	\$ _____	\$ _____	\$ _____ -
20 _____ - _____	\$ _____	\$ _____	\$ _____ -
20 _____ - _____	\$ _____	\$ _____	\$ _____ -
20 _____ - _____	\$ _____	\$ _____	\$ _____ -
20 _____ - _____	\$ _____	\$ _____	\$ _____ -
TOTAL	\$ _____ -	\$ _____ -	\$ _____ -

Greta S. Campbell
 Finance Officer

September 16, 2011
 Date