

**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, 2012**

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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CONTENTS:	PAGE NUMBER
	<u>DOE</u>
Exhibit K-1 Statement of Revenues, Expenditures, and Changes in Fund Balance – General Fund -----	1-3
Exhibit K-2 Statement of Revenues, Expenditures, and Changes in Fund Balance – Special Revenue Fund – Food Services -----	4-5
Exhibit K-3 Statement of Revenues, Expenditures, and Changes in Fund Balance – Special Revenue Fund – Other Federal Programs -----	6-7
Exhibit K-4 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Special Revenue Funds - Federal Economic Stimulus Programs -----	8-13
Exhibit K-5 Statement of Revenues, Expenditures, and Changes in Fund Balance – Special Revenue Fund – Miscellaneous -----	14
Exhibit K-6 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Debt Service Funds ----	15
Exhibit K-7 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Capital Projects Funds -----	16-17
Exhibit K-8 Statement of Revenues, Expenditures, and Changes in Fund Balance – Permanent Fund -----	18
Exhibit K-9 Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets – Enterprise Funds -----	19
Exhibit K-10 Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets – Internal Service Funds ---	20
Exhibit K-11 Combining Statement of Changes in Assets and Liabilities – School Internal Funds -----	21
Exhibit K-12 Schedule of Long-term Liabilities -----	22
Exhibit K-13 Schedule of Categorical Programs – Report of Expenditures and Available Funds -----	23
Exhibit K-14 Schedules of Selected Subobject Expenditures and Other Data Collection -----	24-26
Exhibit K-15 Schedule 3, School Program Cost Report, General Fund/Special Revenue Funds -----	27
Exhibit K-16 Schedule 4, District Aggregate Program Cost Report, General Fund/Special Revenue Funds -----	28
Exhibit K-17 Schedule 5, Supplementary Schedule of Federal Financial Assistance Program Expenditures -----	29

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2012, 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 September 11, 2012.



 District Superintendent's Signature

09/11/12

 Date

DISTRICT SCHOOL BOARD OF LEE 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		
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	20,178.00
Reserve Officers Training Corps (ROTC)	3191	1,260,711.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	1,280,889.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,196,690.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,196,690.00
<i>State:</i>		
Florida Education Finance Program	3310	89,072,529.00
Workforce Development	3315	9,969,650.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	189,601.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expense	3323	50,008.00
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	275,950.00
Class Size Reduction/Operating Funds	3355	94,203,723.00
School Recognition Funds	3361	3,844,937.00
Excellent Teaching Program	3363	(2,674.00)
Voluntary Prekindergarten Program	3371	2,095,698.00
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	472,464.00
Other Miscellaneous State Revenue	3399	412,071.00
Total State	3300	200,807,207.00
<i>Local:</i>		
District School Taxes	3411	348,605,113.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	611,901.00
Interest on Investments	3431	604,688.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	617,523.00
Gifts, Grants and Bequests	3440	530,916.00
Adult General Education Course Fees	3461	84,537.00
Postsecondary Vocational Course Fees	3462	1,880,404.00
Continuing Workforce Education Course Fees	3463	154,562.00
Capital Improvement Fees	3464	94,289.00
Postsecondary Lab Fees	3465	367,999.00
Lifelong Learning Fees	3466	29,176.00
General Education Development (GED) Testing Fees	3467	31,217.00
Financial Aid Fees	3468	198,721.00
Other Student Fees	3469	116,564.00
Preschool Program Fees	3471	75,941.00
Pre-K Early Intervention Fees	3472	
School Age Child Care Fees	3473	4,921,600.00
Other Schools, Courses, and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	15,002.00
Transportation Services-School Activities	3492	417,513.00
Sale of Junk	3493	374,757.00
Receipt of Federal Indirect Cost Rate	3494	2,130,642.00
Other Miscellaneous Local Sources	3495	3,851,779.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	4,802.00
Collections for Lost, Damaged and Sold Textbooks	3498	61,661.00
Receipt of Food Service Indirect Costs	3499	617,609.00
Total Local	3400	366,398,916.00
Total Revenues	3000	570,683,702.00

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, 2012

	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	228,417,371.00	61,459,521.00	72,294,085.00	54,474.00	10,731,692.00	618,132.00	6,959,822.00	380,535,097.00
Pupil Personnel Services	6100	14,913,527.00	4,060,123.00	309,471.00	0.00	346,060.00	6,087.00	810,075.00	20,445,343.00
Instructional Media Services	6200	2,827,916.00	874,424.00	263,582.00	4,678.00	115,971.00	225,524.00	17,321.00	4,329,416.00
Instruction and Curriculum Development Services	6300	3,816,201.00	797,101.00	154,073.00	234.00	20,084.00	3,475.00	21,617.00	4,812,785.00
Instructional Staff Training Services	6400	2,548,812.00	603,551.00	291,999.00	0.00	42,738.00	1,000.00	176,557.00	3,664,657.00
Instructional-Related Technology	6500	3,705,599.00	980,436.00	292,982.00	14,824.00	15,328.00	495.00	15,473.00	5,025,137.00
Board	7100	580,129.00	132,970.00	76,722.00	0.00	7,658.00	953.00	30,144.00	828,576.00
General Administration	7200	1,547,038.00	302,265.00	395,779.00	0.00	20,961.00	0.00	234,113.00	2,500,156.00
School Administration	7300	31,222,129.00	7,650,254.00	1,140,944.00	0.00	358,001.00	49,170.00	35,495.00	40,455,993.00
Facilities Acquisition and Construction	7410	135,525.00	29,645.00	4,408,632.00	0.00	1,858.00	2,376,740.00	0.00	6,952,400.00
Fiscal Services	7500	2,613,821.00	600,942.00	42,566.00	216.00	17,520.00	0.00	16,587.00	3,291,652.00
Food Services	7600								0.00
Central Services	7700	4,259,682.00	1,673,308.00	1,482,558.00	55,036.00	129,181.00	78.00	24,940.00	7,624,783.00
Pupil Transportation Services	7800	23,292,330.00	7,793,807.00	2,352,644.00	8,805,069.00	2,277,718.00	24,970.00	2,296,944.00	46,843,482.00
Operation of Plant	7900	14,417,142.00	5,640,446.00	21,313,342.00	20,696,335.00	1,022,889.00	20,516.00	276,750.00	63,387,420.00
Maintenance of Plant	8100	9,077,545.00	2,553,346.00	952,165.00	410,094.00	1,168,735.00	74,139.00	24,906.00	14,260,930.00
Administrative Technology Services	8200	2,958,666.00	647,757.00	1,528,949.00	0.00	21,838.00	8,639.00	53,890.00	5,219,739.00
Community Services	9100	2,796,768.00	345,867.00	143,355.00	116.00	289,972.00	56,672.00	313,287.00	3,946,037.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						97,833.00		97,833.00
Other Capital Outlay	9300						621,350.00		621,350.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		349,130,201.00	96,145,763.00	107,443,848.00	30,041,076.00	16,588,204.00	4,185,773.00	11,307,921.00	614,842,786.00
Excess (Deficiency) of Revenues Over Expenditures									(44,159,084.00)

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, 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	747,891.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	24,724,465.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	24,724,465.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	(2,734,968.00)
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(2,734,968.00)
Total Other Financing Sources (Uses)		22,737,388.00
Net Change In Fund Balance		(21,421,696.00)
Fund Balance, July 1, 2011	2800	165,586,422.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,142,143.00
Restricted Fund Balance	2720	14,139,594.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	11,022,864.00
Unassigned Fund Balance	2750	116,860,125.00
Total Fund Balance, June 30, 2012	2700	144,164,726.00

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

Exhibit K-2
DOE Page 4
Fund 410

For the Fiscal Year Ended June 30, 2012

	Account Number	
REVENUES		
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	20,047,701.00
School Breakfast Reimbursement	3262	6,445,028.00
After School Snack Reimbursement	3263	222,026.00
Child Care Food Program	3264	0.00
USDA Donated Commodities	3265	438,824.00
Cash in Lieu of Donated Foods	3266	1,352.00
Summer Food Service Program	3267	625,608.00
Fresh Fruit and Vegetable Program	3268	206,134.00
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	27,986,673.00
<i>State:</i>		
School Breakfast Supplement	3337	279,726.00
School Lunch Supplement	3338	290,394.00
Other Miscellaneous State Revenues	3399	12,416.00
Total State	3300	582,536.00
<i>Local:</i>		
Interest on Investments	3431	30,615.00
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	2,577,588.00
Student Breakfasts	3452	114,562.00
Adult Breakfasts/Lunches	3453	377,925.00
Student and Adult a la Carte	3454	3,205,620.00
Student Snacks	3455	0.00
Other Food Sales	3456	400,068.00
Other Miscellaneous Local Sources	3495	25,821.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	6,732,199.00
Total Revenues	3000	35,301,408.00

**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, 2012**

Exhibit K-2
DOE Page 5
Fund 410

	Account Number	
EXPENDITURES (Function 7600/9300)		
Salaries	100	9,818,343.00
Employee Benefits	200	3,837,652.00
Purchased Services	300	160,380.00
Energy Services	400	27,420.00
Materials and Supplies	500	15,209,440.00
Capital Outlay	600	1,123,712.00
Other Expenses	700	918,133.00
Other Capital Outlay (Function 9300)	600	1,396,894.00
Total Expenditures		32,491,974.00
Excess (Deficiency) of Revenues Over Expenditures		2,809,434.00
OTHER FINANCING SOURCES (USES)		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		2,809,434.00
Fund Balance, July 1, 2011	2800	15,171,036.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	344,491.00
Restricted Fund Balance	2720	17,635,979.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2012	2700	17,980,470.00

**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, 2012**

Exhibit K-3
DOE Page 6
Fund 420

	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	9,541,387.00
Total Federal Direct	3100	9,541,387.00
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	1,021,227.00
Medicaid	3202	
Workforce Investment Act	3220	
Math and Science Partnerships, Title II Part B	3226	
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	19,137,826.00
Elementary and Secondary Education Act, Title I	3240	20,581,128.00
Adult General Education	3251	936,499.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	5,277,840.00
Total Federal Through State and Local	3200	46,954,520.00
<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	
Adult General Education Course Fees	3461	44,874.00
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refund of Prior Year's Expenditures	3497	
Total Local	3400	44,874.00
Total Revenues	3000	56,540,781.00

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, 2012

Exhibit K-3
 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									
<i>Current:</i>									
Instruction	5000	16,747,924.00	5,461,749.00	8,757,914.00	299.00	1,897,102.00	1,036,644.00	2,415,338.00	36,316,970.00
Pupil Personnel Services	6100	3,063,739.00	918,972.00	291,061.00	7,394.00	82,309.00	12,603.00	3,903.00	4,379,921.00
Instructional Media Services	6200	50,674.00	12,989.00	289.00	0.00	436.00	679,738.00	0.00	744,126.00
Instruction and Curriculum Development Services	6300	4,660,565.00	1,162,445.00	626,558.00	0.00	115,807.00	12,563.00	33,207.00	6,611,145.00
Instructional Staff Training Services	6400	513,716.00	128,063.00	3,404,853.00	0.00	85,036.00	25.00	586,109.00	4,717,802.00
Instructional-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	4,059.00	0.00	0.00	0.00	0.00	4,059.00
General Administration	7200	195,433.00	50,080.00	681.00	0.00	0.00	0.00	1,741,510.00	1,987,704.00
School Administration	7300	77,887.00	16,892.00	38,667.00	0.00	0.00	167.00	395.00	134,008.00
Facilities Acquisition and Construction	7410	0.00	0.00	32,337.00	0.00	3,826.00	60,417.00	0.00	96,580.00
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	181,039.00	43,935.00	3,728.00	0.00	0.00	0.00	0.00	228,702.00
Pupil Transportation Services	7800	126,129.00	49,760.00	35,976.00	9,654.00	17,776.00	200.00	31,491.00	270,986.00
Operation of Plant	7900	44,974.00	19,045.00	21,949.00	0.00	44,933.00	3,218.00	935.00	135,054.00
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	93,085.00	0.00	0.00	0.00	0.00	93,085.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						(117.00)		(117.00)
Other Capital Outlay	9300						820,756.00		820,756.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		25,662,120.00	7,863,930.00	13,311,157.00	17,247.00	2,247,225.00	2,626,214.00	4,812,888.00	56,540,781.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2011	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, 2012	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, 2012

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			280,431.00			280,431.00
Total Federal Direct:	3100	0.00	0.00	280,431.00	0.00	0.00	280,431.00
<i>Federal Through State:</i>							
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				2,655,429.00		2,655,429.00
Education Jobs Act	3215					256,595.00	256,595.00
Individuals with Disabilities Education Act (IDEA)	3230		253,186.00				253,186.00
Elementary and Secondary Education Act, Title I	3240		2,128,688.00				2,128,688.00
Adult General Education	3251						0.00
Other Food Services	3269			68,069.00			68,069.00
Miscellaneous Federal Through State	3299			138,027.00			138,027.00
Total Federal Through State	3200	0.00	2,381,874.00	206,096.00	2,655,429.00	256,595.00	5,499,994.00
<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	0.00	2,381,874.00	486,527.00	2,655,429.00	256,595.00	5,780,425.00

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, 2012

Exhibit K-4
 DOE Page 9
 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								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
<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		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								
<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, 2011	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, 2012	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, 2012

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									
<i>Current:</i>									
Instruction	5000	22,857.00	16,624.00	403,111.00		470,514.00	64,361.00	4,064.00	981,531.00
Pupil Personnel Services	6100	(1,109.00)	(230.00)	6,972.00					5,633.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	17,048.00	3,475.00	86,643.00		3,150.00	58,369.00		168,685.00
Instructional Staff Training Services	6400	101,020.00	25,168.00	931,647.00		31,865.00		38,378.00	1,128,078.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							92,735.00	92,735.00
School Administration	7300			504.00					504.00
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		(37.00)						(37.00)
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						4,745.00		4,745.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		139,816.00	45,000.00	1,428,877.00	0.00	505,529.00	127,475.00	135,177.00	2,381,874.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2011	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, 2012	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, 2012

Exhibit K-4
 DOE Page 11
 Fund 433

	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	109,977.00	39,989.00	31,093.00		17,461.00	131,162.00	532.00	330,214.00
Pupil Personnel Services	6100	30,971.00	11,135.00	2,067.00		1,583.00	495.00	0.00	46,251.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400			12,834.00		1,753.00	6,127.00	265.00	20,979.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	5,881.00	1,556.00					10,939.00	18,376.00
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			117.00					117.00
Operation of Plant	7900	787.00	335.00			255.00			1,377.00
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						69,213.00		69,213.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		147,616.00	53,015.00	46,111.00	0.00	21,052.00	206,997.00	11,736.00	486,527.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
		Totals							
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2011	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, 2012	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, 2012

Exhibit K-4
 DOE Page 12
 Fund 431

	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									
<i>Current:</i>									
Instruction	5000			11,372.00		41,858.00	53,133.00	11,690.00	118,053.00
Pupil Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			2,353.00		655.00		120.00	3,128.00
Instructional Staff Training Services	6400	562,068.00	133,950.00	177,394.00		1,300.00		8,715.00	883,337.00
Instructional-Related Technology	6500	330,944.00	138,196.00						669,140.00
Board	7100								0.00
General Administration	7200	147,886.00	31,000.00	75.00				93,872.00	274,833.00
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	29,489.00	7,526.00	374,351.00		5,655.00	82,593.00		499,514.00
Pupil Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200	63,995.00	15,337.00	18,210.00				1,044.00	98,576.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						108,568.00		108,568.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		1,334,382.00	328,009.00	583,745.00	0.00	49,538.00	244,294.00	115,461.00	2,655,429.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)									
Loans	3720								0.00
Sale of Capital Assets	3730								0.00
Loss Recoveries	3740								0.00
<i>Transfers In:</i>									
From General Fund	3810								0.00
From Debt Service Funds	3820								0.00
From Capital Projects Funds	3830								0.00
Interfund	3850								0.00
From Permanent Funds	3860								0.00
From Internal Service Funds	3870								0.00
From Enterprise Funds	3890								0.00
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								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
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								
<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, 2012	2790								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, 2012

Exhibit K-4
 DOE 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								0.00
Pupil Personnel Services	6100	125,228.00	33,665.00						158,893.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	76,977.00	20,725.00						97,702.00
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
<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		202,205.00	54,390.00	0.00	0.00	0.00	0.00	0.00	256,595.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES)		Totals							
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2011	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, 2012	2700								0.00

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

Exhibit K-5
 DOE Page 14
 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		
<i>Current:</i>		
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	
<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, 2011	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, 2012	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, 2012

Exhibit K-6
 DOE Page 15

Account Number	SBE/CORI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bond 250	Other Debt Service 290	ARBA Economic Debt Service 297	Totals
REVENUES								
<i>Federal:</i>								
3199 Miscellaneous Federal Direct								0.00
3299 Miscellaneous Federal Through State								0.00
<i>State:</i>								
3321 CO & DS Distributed								0.00
3322 CO & DS Withheld for SBE/CORI Bonds	2,251,424.00							2,251,424.00
3324 Cost of Issuing SBE/CORI Bonds								0.00
3325 Interest on Underwritten CO/DS	(156.00)							(156.00)
SBE/CORI Bond Interest								0.00
Rating Commission Funds								0.00
3341 Other Miscellaneous State Revenue	2,251,168.00	0.00	0.00	0.00	0.00	0.00	0.00	2,251,168.00
3399 Total State Sources	2,251,168.00	0.00	0.00	0.00	0.00	0.00	0.00	2,251,168.00
<i>Local:</i>								
3412 District Debt Service Taxes								0.00
3418 Local Sales Tax								0.00
3421 Tax Redemption								0.00
3423 Payment in Lieu of Taxes								0.00
3425 Excess Fees								0.00
3431 Interest on Investments								0.00
3432 Gain on Sale of Investments								0.00
3433 Net Increase (Decrease) in Fair Value of Investments								0.00
3440 Gifts, Grants, and Bequests								0.00
3455 Miscellaneous Local Revenues								0.00
3496 Impact Fees								0.00
3497 Refunds of Prior Year Expenditures								0.00
3400 Total Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	2,251,168.00	0.00	0.00	0.00	0.00	0.00	0.00	2,251,168.00
EXPENDITURES (Function 9200)								
Redemption of Principal	1,585,000.00					31,193,430.00		32,778,430.00
Interest	702,626.00					18,216,451.00	123,451.00	19,941,628.00
Debt and Fees	3,674.00					1,330,812.00	2,500.00	1,336,986.00
Miscellaneous Expense								0.00
Total Expenditures	2,291,300.00	0.00	0.00	0.00	0.00	40,740,702.00	126,051.00	43,158,053.00
Excess (Deficiency) of Revenues Over Expenditures	(40,132.00)	0.00	0.00	0.00	0.00	(40,235,969.00)	(126,051.00)	(40,906,132.00)
OTHER FINANCING SOURCES (USES)								
Issuance of Bonds								0.00
Premium on Sale of Bonds								0.00
3791 Face Value of Refunding Bonds	295,000.00					165,255,000.00		166,050,000.00
3715 Premium on Refunding Bonds	121,041.00					14,774,075.00		14,895,116.00
3720 Loans								0.00
3750 Proceeds of Certificates of Participation								0.00
3793 Premium on Certificates of Participation								0.00
3760 Proceeds of Forward Supply Contract								0.00
Payments to Refunded Bond Escrow Agent (Function 9299)	(914,676.00)					(180,879,151.00)		(181,793,827.00)
760 Discount on Sale of Bonds (Function 9299)								0.00
891 Discount on Refunding Bond (Function 9299)								0.00
892 Discount on Certificates of Participation (Function 9299)								0.00
<i>Transfers In:</i>								
3610 From General Fund								0.00
3630 From Capital Projects Funds								0.00
3640 From Special Revenue Funds								0.00
3650 Inherited								0.00
3660 From Permanent Funds								0.00
3670 From Internal Service Funds								0.00
3690 From Enterprise Funds								0.00
Total Transfers In	0.00	0.00	0.00	0.00	0.00	42,063,191.00	1,918,032.00	43,981,223.00
<i>Transfers Out: (Function 9700)</i>								
910 To General Fund								0.00
930 To Capital Projects Funds								0.00
940 To Special Revenue Funds								0.00
950 Inherited								0.00
970 To Permanent Funds								0.00
970 To Internal Service Funds								0.00
990 To Enterprise Funds								0.00
Total Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	2,361.00	0.00	0.00	0.00	0.00	41,213,115.00	1,918,032.00	43,111,510.00
Net Change in Fund Balances	(37,166.00)	0.00	0.00	0.00	0.00	(473,146.00)	1,791,981.00	2,227,338.00
Fund Balances, July 1, 2011	491,471.00					183,041.00	6,369.00	690,881.00
<i>Ending Fund Balances:</i>								
Nonspendable Fund Balance								0.00
Restricted Fund Balance	363,704.00					656,189.00	1,798,150.00	2,818,043.00
Committed Fund Balance								0.00
Assigned Fund Balance								0.00
Unassigned Fund Balance	363,704.00	0.00	0.00	0.00	0.00	656,189.00	1,798,150.00	2,818,043.00

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, 2012

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											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						1,032,414.00					1,032,414.00
Interest on Undistributed CO&DS	3325						35,202.00					35,202.00
SBPCOBI 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											0.00
Other Miscellaneous State Revenue	3399									4,167,303.00		4,167,303.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	1,067,616.00	0.00	0.00	4,538,868.00	0.00	5,606,484.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							82,284,982.00				82,284,982.00
Local Sales Tax	3418											0.00
Tax Redemptions	3421											0.00
Interest on Investments	3431						1,105.00	395,475.00		224,333.00	50,870.00	671,783.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433									-84,308.00		84,308.00
Gifts, Grants, and Bequests	3440											0.00
Miscellaneous Local Sources	3495							102,285.00				102,285.00
Impact Fees	3496									3,833,326.00		3,833,326.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	1,105.00	82,782,742.00	0.00	4,141,967.00	50,870.00	86,976,684.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	1,068,721.00	82,782,742.00	0.00	8,680,835.00	50,870.00	92,583,168.00
EXPENDITURES (Function 7400)												
Library Books	610									198,307.00	133,112.00	331,419.00
Audio-Visual Materials (Non-consumable)	620											0.00
Buildings and Fixed Equipment	630							2,008,578.00		20,469,686.00	24,159,863.00	46,638,127.00
Furniture, Fixtures and Equipment	640						4,170,901.00	13,107,398.00		1,217,644.00	1,030,568.00	19,526,511.00
Motor Vehicles (Including Buses)	650											0.00
Land	660											0.00
Improvements Other than Buildings	670							3,051,324.00				3,051,324.00
Remodeling and Renovations	680				164,458.00		656,962.00	30,327,217.00		96,609.00	28,496.00	31,273,742.00
Computer Software	690									1,943,043.00	41,955.00	1,984,998.00
<i>Debt Service (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730							10,278.00	53,993.00	23,734.00		88,005.00
Miscellaneous Expense	790											0.00
Total Expenditures		0.00	0.00	0.00	164,458.00	0.00	4,838,141.00	48,548,510.00	0.00	23,949,023.00	25,393,994.00	102,894,126.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	(164,458.00)	0.00	(3,769,420.00)	34,234,232.00	0.00	(15,268,188.00)	(25,343,124.00)	(10,310,958.00)

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, 2012

	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds (Recontract)	Section 1011.14/1011.15 F.S. Leases	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Services Funds	Capital Improvement Section 1011.71(1) F.S.	Voted Capital Improvement	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
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	3793											0.00
Leases	3720											0.00
Sale of Capital Assets	3730											0.00
Loan 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 Advances	3770											0.00
Payments to Refunded Bond Escrow Agent (Function 9199)	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 9199)	893											0.00
Transfers In:												
From General Fund	3610							2,734,968.00				2,734,968.00
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	2,734,968.00	0.00	0.00	0.00	2,734,968.00
Transfers Out: (Function 9700)												
To General Fund	910							(20,517,162.00)		14,162,303.00		(24,724,665.00)
To Debt Service Funds	920							(17,372,615.00)		(26,608,608.00)		(43,981,223.00)
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	(37,925,777.00)	0.00	(30,775,911.00)	0.00	(68,705,688.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	(3,769,420.00)	(660,577.00)	0.00	(30,775,911.00)	0.00	(65,970,720.00)
Fund Balances, July 1, 2011	2800				164,438.00		4,081,209.00	123,045,661.00		90,183,537.00	26,842,555.00	246,372,884.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balances:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				2,144.00		311,789.00	124,088,084.00		44,139,438.00	1,499,131.00	170,040,606.00
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	2,144.00	0.00	311,789.00	124,088,084.00	0.00	44,139,438.00	1,499,131.00	170,040,606.00

**DISTRICT SCHOOL BOARD OF LEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 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		
<i>Current:</i>		
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	
<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)		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2011	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, 2012	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, 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								0.00
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	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 Expense	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, 2011	2880								0.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2012	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, 2012

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								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	74,142,607.00	14,650,791.00						88,793,398.00
Other Operating Revenue	3489	30,325.00							30,325.00
Total Operating Revenues		74,172,932.00	14,650,791.00	0.00	0.00	0.00	0.00	0.00	88,823,723.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	168,574.00	116,222.00						284,796.00
Employee Benefits	200	39,939.00	48,195.00						88,134.00
Purchased Services	300	4,382,802.00	7,851,658.00						12,234,460.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other Expenses	700	65,038,426.00	6,699,649.00						71,738,075.00
Depreciation Expense	780								0.00
Total Operating Expenses		69,629,741.00	14,715,724.00	0.00	0.00	0.00	0.00	0.00	84,345,465.00
Operating Income (Loss)		4,543,191.00	(64,933.00)	0.00	0.00	0.00	0.00	0.00	4,478,258.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	107,528.00							107,528.00
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)		107,528.00	0.00	0.00	0.00	0.00	0.00	0.00	107,528.00
Income (Loss) Before Operating Transfers		4,650,719.00	(64,933.00)	0.00	0.00	0.00	0.00	0.00	4,585,786.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Assets		4,650,719.00	(64,933.00)	0.00	0.00	0.00	0.00	0.00	4,585,786.00
Net Assets, July 1, 2011	2880	28,581,100.00	364,933.00						28,946,033.00
Adjustments to Net Assets	2896								0.00
Net Assets, June 30, 2012	2780	33,231,819.00	300,000.00						33,531,819.00

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

Exhibit K-11
 DOE Page 21
Fund 891

	Account Number	Balance July 1, 2011	Additions	Deductions	Balance June 30, 2012
ASSETS					
Cash	1110	704,216.00	20,062,837.00	19,860,828.00	906,225.00
Investments	1160	5,689,742.00	1,334,906.00	1,408,400.00	5,616,248.00
Accounts Receivable, Net	1130	241,729.00	48,695.00		290,424.00
Interest Receivable on Investments	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150	400,389.00	730,064.00	754,648.00	375,805.00
Due from Other Agencies	1220				0.00
Total Assets		7,036,076.00	22,176,502.00	22,023,876.00	7,188,702.00
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	229,430.00	19,738,124.00	19,617,836.00	349,718.00
Due to Budgetary Funds	2161	140,436.00	801,040.00	858,393.00	83,083.00
Internal Accounts Payable	2290	6,666,210.00	519,449.00	429,758.00	6,755,901.00
Total Liabilities		7,036,076.00	21,058,613.00	20,905,987.00	7,188,702.00

**DISTRICT SCHOOL BOARD OF LEE COUNTY
SCHEDULE OF LONG-TERM LIABILITIES**

June 30, 2012

Exhibit K-12

DOE Page 22

Fund 601

	Account Number	Governmental Activities Total Balance June 30, 2012 [1]	Business-type Activities Total Balance June 30, 2012 [1]	Total
Notes Payable	2310	6,908,520.00		6,908,520.00
Obligations Under Capital Leases	2315			0.00
Bonds Payable	2320	13,424,854.00		13,424,854.00
Liability for Compensated Absences	2330	58,462,830.00		58,462,830.00
Certificates of Participation Payable	2340	488,321,129.00		488,321,129.00
Estimated Liability for Long-Term Claims	2350	23,545,624.00		23,545,624.00
Other Post-Employment Benefits Liability	2360	19,330,439.00		19,330,439.00
Estimated PECO Advance Payable	2370			0.00
Other Long-Term Liabilities	2380			0.00
Total Long-Term Liabilities		609,993,396.00	0.00	609,993,396.00

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

DISTRICT SCHOOL BOARD OF LEE 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			94,203,723.00	94,181,305.00		22,418.00
Class Size Reduction - Capital Outlay (3396)	91050						
Comprehensive K-12 Reading Plan (FEFP Earmark)	90800	2,987,564.00		2,962,542.00	3,378,405.00		2,571,701.00
Excellent Teaching (3363)	90570	2,674.00	2,674.00				
Florida Teachers Lead Program (FEFP Earmark)	97580	2,440.00		1,000,967.00	1,002,085.00		1,322.00
Instructional Materials (FEFP Earmark) [1]	90880	1,758,369.00		6,252,515.00	6,711,521.00		1,299,363.00
Library Media (FEFP Earmark) [1]	90881	182,625.00		372,456.00	378,270.00		176,811.00
Preschool Projects (3372)	97950						
Public School Technology	90320						
Safe Schools (FEFP Earmark) [2]	90803	145,548.00		1,646,835.00	1,718,771.00		73,612.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040	296,934.00		3,844,937.00	3,816,751.00		325,120.00
Supplemental Academic Instruction (FEFP Earmark)	91280	267,071.00		16,846,459.00	13,936,975.00		3,176,555.00
Teacher Recruitment and Retention	93460						
Teacher Training	91290	24,148.00			8,739.00		15,409.00
Pupil Transportation (FEFP Earmark)	90830			19,379,915.00	19,379,915.00		
Voluntary Prekindergarten - School Year Program (3371)	96440	98,697.00		1,812,332.00	1,803,114.00		107,915.00
Voluntary Prekindergarten - Summer Program (3371)	96441	258,434.00		283,366.00	425,625.00		116,175.00

- [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 LEE COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2012

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	411					0.00
Bottled Gas	421					0.00
Electricity	430	20,421,936.00				20,421,936.00
Heating Oil	440					0.00
Total		20,421,936.00	0.00	0.00	0.00	20,421,936.00
ENERGY EXPENDITURES FOR PUPIL TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	78,509.00		4,754.00		83,263.00
Diesel Fuel	460	8,726,560.00		4,899.00		8,731,459.00
Oil & Grease	540	136,579.00				136,579.00
Total		8,941,648.00		9,653.00	0.00	8,951,301.00

	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	10,094.00	1,945.00			12,039.00

	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	30,704.00		100,292.00		130,996.00
Subrecipient awards greater than \$25,000	312	69,000.00		345,049.00		414,049.00
Subrecipient awards up to \$25,000	391	9,031.00				9,031.00
Subrecipient awards greater than \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	540,240.00
Purchased food to include commodities	570	13,820,429.00

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

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	143,489,381.00	6,473,915.00	15,328.00	149,978,624.00
Basic Programs 101, 102, and 103 (Function 5100)	140				0.00
Basic Programs 101, 102, and 103 (Function 5100)	750	58,191.00	23,140.00	0.00	81,331.00
Total Basic Program Salaries		143,547,572.00	6,497,055.00	15,328.00	150,059,955.00
Other Programs 130 (ESOL) (Function 5100)	120	10,038,199.00	649,912.00	1,090.00	10,689,201.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	0.00	0.00	0.00	0.00
Total Other Program Salaries		10,038,199.00	649,912.00	1,090.00	10,689,201.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	64,298,759.00	6,233,263.00	6,432.00	70,538,454.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	1,156,245.00	272,400.00	4,063.00	1,432,708.00
Total ESE Program Salaries		65,455,004.00	6,505,663.00	10,495.00	71,971,162.00
Career Program 300 (Function 5300)	120	8,304,354.00	68,571.00	0.00	8,372,925.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	649.00	0.00	0.00	649.00
Total Career Program Salaries		8,305,003.00	68,571.00	0.00	8,373,574.00
TOTAL		227,345,778.00	13,721,201.00	26,913.00	241,093,892.00

	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	6,601,207.00	269,221.00	215,904.00	7,086,332.00

DISTRICT SCHOOL BOARD OF LEE 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								
<i>Instruction:</i>								
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
<i>Expenditures:</i>		
General Fund	5900	175,714.00
Other Federal Programs Special Revenue Fund	5900	4,455,783.00
Federal Economic Stimulus Special Revenue Funds	5900	
Total:	5900	4,631,497.00

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:	2,166,114.00	2,196,690.00	2,023,393.00	2,339,411.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				
School Nurses and Health Care Services			1,373,086.00	
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			20,760.00	
Student Services			599,374.00	
Consultants				
Other			30,173.00	
Total Expenditures			2,023,393.00	

DISTRICT SCHOOL BOARD OF LEE COUNTY

SCHEDULE 5
 SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL
 ASSISTANCE PROGRAM EXPENDITURES
 For the Fiscal Year Ended June 30, 2012

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	6,445,028	
National School Lunch Program	10.555	300	20,047,701	
Afterschool Snack Program	10.555	300	222,026	
Summer Food Service Program for Children	10.559	323	625,608	
Fresh Fruit and Vegetable Program	10.582	300	206,134	
Florida Department of Agriculture & Consumer Services:				
Food Distribution	10.555	None	440,176	
Total Child Nutrition Cluster			27,986,673	
Total United States Department of Agriculture			27,986,673	
United States Department of Commerce				
Congressionally Identified Awards (NOAA)	11.469	NA08SEC4690055	24,770	
Total United States Department of Commerce			24,770	
United States Department of Energy				
Impact Aid		None	20,178	
Total United States Department of Energy			20,178	
United States Department Of Education:				
Direct:				
Federal Pell Grant Program	84.063	2965/4844	2,046,516	
Magnet Schools Assistance	84.165	U165A110046	397,151	
Safe and Drug-Free Schools and Communities_National Programs	84.184	Q184E090045	49,997	17,983
Fund for the Improvement of Education	84.215	U215F080072,U215X100303	225,884	15,000
Total Direct			2,719,548	32,983
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education-Grants To States	84.027	262, 263	18,733,418	351,058
Special Education-Preschool Grants	84.173	266, 267	421,159	
ARRA- Special Education-Grants To States, Recovery Act	84.391	263	82,210	
ARRA- Special Education-Preschool Grants, Recovery Act	84.392	267	170,977	
Total Special Education Cluster			19,407,764	351,058
Title I, Part A Cluster:				
Florida Department of Education:				
Title I Grants to Local Educational Agencies	84.010	212,222,223,226,228	19,500,396	
ARRA - Title I Grants to Local Educational Agencies, Recovery Act	84.389	212,223	2,128,688	
Total Title I, Part A Cluster			21,629,084	

Educational Technology State Grants Cluster:				
Florida Department of Education:				
Education Technology State Grants	84.318	121	(2)	
ARRA - Education Technology State Grants, Recovery Act	84.386	121,122	<u>138,027</u>	
Total Educational Technology State Grants Cluster			<u>138,025</u>	
State Fiscal Stabilization Fund Cluster:				
Florida Department of Education				
State Fiscal Stabilization Fund-Government Services, Recovery Act	84.397	592	<u>68,069</u>	
Total State Stabilization Fund Cluster			<u>68,069</u>	
Florida Department of Education:				
Adult Ed -Basic Grants to States	84.002	191,193	981,374	
Migrant Education - State Grant Program	84.011	217	410,155	
Career and Technical Education - Basic Grants to States	84.048	161	1,021,226	
Education for Homeless Children and Youth	84.196	127	98,967	
Charter Schools	84.282	298	583,536	
Twenty-First Century Community Learning Centers	84.287	244	75,988	3,866
English Language Acquisition Grants	84.365	102	1,349,954	
Improving Teacher Quality State Grants	84.367	224,225	3,168,725	57,434
Race to the Top - Local Education Agencies Formula Subgrants	84.395	111, 211, 311	2,655,429	
Education Jobs Fund	84.410	110	<u>256,595</u>	
Total Indirect			<u>10,601,949</u>	<u>61,300</u>
Total United States Department of Education			<u>54,564,439</u>	<u>445,341</u>
United States Department Of Health & Human Services:				
Direct:				
Head Start	93.600	04CH3269/45&46	6,797,069	
ARRA - Head Start, Recovery Act	93.708	04SH3269/02	113,630	
ARRA - Early Head Start, Recovery Act	93.709	04SA3269/02	<u>166,800</u>	
Total United States Department of Health & Human Services			<u>7,077,499</u>	
Corporation For National & Community Service:				
Indirect:				
Florida Department of Education:				
Learn & Serve America - School & Community	94.004	234	672	
United States Department Of Defense:				
Direct				
Army Junior Reserve Officers Training Corps		N/A	1,260,711	
Total Expenditures of Federal Awards			<u>\$ 90,934,942</u>	<u>\$ 445,341</u>

Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been reported.

Noncash Assistance:

Food Distribution – Represents the amount of USDA Commodities received during the fiscal year. Donated foods are valued at fair market value as determined at the time of donation.