

**DISTRICT SCHOOL BOARD OF LEE COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - GENERAL FUND**  
For the Fiscal Year Ended June 30, 2013

Exhibit K-1  
DOE Page 1  
**Fund 100**

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	35,179.00
Reserve Officers Training Corps (ROTC)	3191	1,436,160.00
Miscellaneous Federal Direct	3199	
<b>Total Federal Direct</b>	<b>3100</b>	<b>1,471,339.00</b>
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,432,365.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>2,432,365.00</b>
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	130,152,064.00
Workforce Development	3315	9,883,681.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	180,694.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	50,899.00
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	96,629,891.00
School Recognition Funds	3361	3,913,096.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	1,931,316.00
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	486,672.00
Other Miscellaneous State Revenues	3399	514,204.00
<b>Total State</b>	<b>3300</b>	<b>243,965,767.00</b>
<i>Local:</i>		
District School Taxes	3411	334,067,478.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	543,515.00
Interest on Investments	3431	405,478.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	1,558,265.00
Gifts, Grants, and Bequests	3440	566,264.00
Adult General Education Course Fees	3461	181,512.00
Postsecondary Vocational Course Fees	3462	2,053,096.00
Continuing Workforce Education Course Fees	3463	158,914.00
Capital Improvement Fees	3464	107,487.00
Postsecondary Lab Fees	3465	295,340.00
Lifelong Learning Fees	3466	37,051.00
General Education Development (GED) Testing Fees	3467	40,456.00
Financial Aid Fees	3468	218,684.00
Other Student Fees	3469	146,264.00
Preschool Program Fees	3471	59,348.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	5,372,674.00
Other Schools, Courses, and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	15,379.00
Transportation Services Rendered for School Activities	3492	448,174.00
Sale of Junk	3493	538,473.00
Receipt of Federal Indirect Cost Rate	3494	2,071,044.00
Other Miscellaneous Local Sources	3495	3,682,820.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	769.00
Collections for Lost, Damaged, and Sold Textbooks	3498	45,865.00
Receipt of Food Service Indirect Costs	3499	571,223.00
<b>Total Local</b>	<b>3400</b>	<b>353,185,573.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>601,055,044.00</b>

**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, 2013

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	241,426,042.00	64,451,115.00	77,429,502.00	50,497.00	10,438,775.00	771,229.00	7,911,334.00	402,478,494.00
Student Personnel Services	6100	15,650,061.00	4,284,819.00	240,895.00	0.00	189,074.00	63,317.00	882,255.00	21,310,421.00
Instructional Media Services	6200	2,694,048.00	839,182.00	272,562.00	3,079.00	74,146.00	320,396.00	19,288.00	4,222,701.00
Instruction and Curriculum Development Services	6300	3,879,532.00	824,192.00	228,891.00	475.00	12,847.00	572.00	76,615.00	5,023,124.00
Instructional Staff Training Services	6400	3,454,121.00	821,067.00	374,646.00	219.00	45,207.00	167.00	277,008.00	4,972,435.00
Instructional-Related Technology	6500	4,167,899.00	1,096,445.00	191,817.00	8,737.00	13,245.00	88.00	682.00	5,478,913.00
Board	7100	625,919.00	138,368.00	57,530.00	0.00	6,814.00	0.00	30,861.00	859,492.00
General Administration	7200	1,757,425.00	324,658.00	316,406.00	0.00	14,522.00	0.00	205,041.00	2,618,052.00
School Administration	7300	32,525,353.00	7,885,353.00	963,742.00	0.00	370,674.00	93,502.00	61,628.00	41,900,252.00
Facilities Acquisition and Construction	7410	82,365.00	16,689.00	3,953,343.00	0.00	343.00	2,572,124.00	0.00	6,624,864.00
Fiscal Services	7500	2,595,011.00	635,868.00	128,363.00	153.00	12,112.00	0.00	12,842.00	3,384,349.00
Food Services	7600								0.00
Central Services	7700	4,258,946.00	1,322,144.00	1,472,609.00	51,278.00	122,814.00	4,431.00	83,384.00	7,315,606.00
Student Transportation Services	7800	23,426,070.00	7,923,737.00	2,532,315.00	8,825,050.00	2,880,588.00	48,623.00	2,520,918.00	48,157,301.00
Operation of Plant	7900	15,309,038.00	5,897,067.00	22,622,235.00	19,238,556.00	1,104,055.00	35,625.00	289,085.00	64,495,661.00
Maintenance of Plant	8100	9,100,183.00	2,596,888.00	882,899.00	418,040.00	1,234,216.00	83,209.00	25,273.00	14,340,708.00
Administrative Technology Services	8200	3,094,543.00	678,987.00	1,454,889.00	0.00	20,398.00	3,978.00	63,502.00	5,316,297.00
Community Services	9100	2,782,317.00	353,078.00	123,366.00	0.00	249,886.00	57,321.00	279,749.00	3,845,717.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						71,798.00		71,798.00
Other Capital Outlay	9300						640,738.00		640,738.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		<b>366,828,873.00</b>	<b>100,089,657.00</b>	<b>113,246,010.00</b>	<b>28,596,084.00</b>	<b>16,789,716.00</b>	<b>4,767,118.00</b>	<b>12,739,465.00</b>	<b>643,056,923.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									<b>(42,001,879.00)</b>

**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, 2013

Exhibit K-1  
DOE Page 3  
**Fund 100**

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	<b>Account Number</b>	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	188,710.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	23,554,080.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	23,554,080.00
<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
<b>Total Other Financing Sources (Uses)</b>		23,742,790.00
<b>Net Change In Fund Balance</b>		(18,259,089.00)
Fund Balance, July 1, 2012	2800	143,510,901.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,256,156.00
Restricted Fund Balance	2720	11,662,553.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	17,117,748.00
Unassigned Fund Balance	2750	94,215,355.00
Total Fund Balance, June 30, 2013	2700	125,251,812.00

**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, 2013

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

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	21,303,745.00
School Breakfast Reimbursement	3262	6,561,377.00
Afterschool Snack Reimbursement	3263	306,641.00
Child Care Food Program	3264	0.00
USDA Donated Commodities	3265	337,827.00
Cash in Lieu of Donated Foods	3266	25,440.00
Summer Food Service Program	3267	593,526.00
Fresh Fruit and Vegetable Program	3268	250,643.00
Other Food Services	3269	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	29,379,199.00
<i>State:</i>		
School Breakfast Supplement	3337	270,669.00
School Lunch Supplement	3338	295,118.00
Other Miscellaneous State Revenues	3399	21,653.00
Total State	3300	587,440.00
<i>Local:</i>		
Interest on Investments	3431	33,265.00
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	2,461,268.00
Student Breakfasts	3452	109,389.00
Adult Breakfasts/Lunches	3453	416,553.00
Student and Adult a la Carte Fees	3454	3,085,969.00
Student Snacks	3455	0.00
Other Food Sales	3456	402,675.00
Other Miscellaneous Local Sources	3495	11,254.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	6,520,373.00
<b>Total Revenues</b>	<b>3000</b>	<b>36,487,012.00</b>

**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, 2013

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

<b>EXPENDITURES (Function 7600/9300)</b>	<b>Account Number</b>	
Salaries	100	10,299,784.00
Employee Benefits	200	3,988,750.00
Purchased Services	300	328,062.00
Energy Services	400	27,158.00
Materials and Supplies	500	16,210,238.00
Capital Outlay	600	1,676,904.00
Other	700	888,244.00
Other Capital Outlay (Function 9300)	600	1,273,881.00
<b>Total Expenditures</b>		<b>34,693,021.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>1,793,991.00</b>
<b>OTHER FINANCING SOURCES (USES)</b> <b>and CHANGES IN FUND BALANCES</b>		
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
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>1,793,991.00</b>
Fund Balance, July 1, 2012	2800	17,980,470.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	314,978.00
Restricted Fund Balance	2720	19,459,483.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	19,774,461.00

**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 420**

REVENUES	Account Number	
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	11,552,855.00
<b>Total Federal Direct</b>	<b>3100</b>	<b>11,552,855.00</b>
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	982,767.00
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruiting, Title II, Part A	3225	2,317,254.00
Math and Science Partnerships, Title II Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	21,314,228.00
Elementary and Secondary Education Act, Title I	3240	19,252,317.00
Adult General Education	3251	863,311.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	1,096,626.00
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>45,826,503.00</b>
<i>State:</i>		
Other Miscellaneous State Revenues	3399	
<b>Total State</b>	<b>3300</b>	<b>0.00</b>
<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	63,305.00
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
<b>Total Local</b>	<b>3400</b>	<b>63,305.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>57,442,663.00</b>

**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, 2013

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	18,300,840.00	6,234,076.00	5,594,954.00	83.00	1,158,209.00	1,441,398.00	2,651,409.00	35,787,029.00
Student Personnel Services	6100	3,162,078.00	963,588.00	325,231.00	6,400.00	101,245.00	3,225.00	3,861.00	4,365,628.00
Instructional Media Services	6200	52,143.00	13,388.00	424.00		48.00	5,036.00		71,039.00
Instruction and Curriculum Development Services	6300	4,998,942.00	1,255,121.00	627,555.00		90,878.00	23,347.00	19,037.00	7,014,880.00
Instructional Staff Training Services	6400	1,166,543.00	309,137.00	3,541,753.00		99,306.00	0.00	662,751.00	5,779,490.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	203,154.00	52,860.00	2,457.00				1,805,038.00	2,063,509.00
School Administration	7300	77,887.00	17,204.00						95,091.00
Facilities Acquisition and Construction	7410			9,331.00			19,103.00		28,434.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	194,327.00	46,049.00	14,575.00					254,951.00
Student Transportation Services	7800	230,841.00	72,420.00	23,745.00	54,575.00		6,941.00	750.00	389,272.00
Operation of Plant	7900	41,327.00	17,444.00	4,101.00		20,971.00	198,559.00	1,028.00	283,430.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100			78,765.00					78,765.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						272,656.00		272,656.00
Other Capital Outlay	9300						758,489.00		758,489.00
<b>Total Expenditures</b>		<b>28,634,082.00</b>	<b>8,981,287.00</b>	<b>10,222,891.00</b>	<b>61,058.00</b>	<b>1,470,657.00</b>	<b>2,928,754.00</b>	<b>5,143,934.00</b>	<b>57,442,663.00</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>									<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
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								
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>							
<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								
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>							
<b>Total Other Financing Sources (Uses)</b>									<b>0.00</b>
<b>Net Change in Fund Balance</b>									<b>0.00</b>
Fund Balance, July 1, 2012	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								
<b>Total Fund Balance, June 30, 2013</b>	<b>2700</b>	<b>0.00</b>							

**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, 2013

REVENUES	Account Number	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
<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						0.00
<b>Total Federal Direct:</b>	<b>3100</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<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 Program	3212						0.00
Race to the Top	3214				2,917,123.00		2,917,123.00
Education Jobs Act	3215						0.00
Individuals with Disabilities Education Act (IDEA)	3230						0.00
Elementary and Secondary Education Act, Title I	3240		9,099.00				9,099.00
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299						0.00
<b>Total Federal Through State</b>	<b>3200</b>	<b>0.00</b>	<b>9,099.00</b>	<b>0.00</b>	<b>2,917,123.00</b>	<b>0.00</b>	<b>2,926,222.00</b>
<i>State:</i>							
Other Miscellaneous State Revenues	3399						0.00
<b>Total State</b>	<b>3300</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<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
Refunds of Prior Year's Expenditures	3497						0.00
<b>Total Local</b>	<b>3400</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>9,099.00</b>	<b>0.00</b>	<b>2,917,123.00</b>	<b>0.00</b>	<b>2,926,222.00</b>



**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, 2013

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student 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
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
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								
<b>Total Transfers In</b>	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								
<b>Total Transfers Out</b>	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2012	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								
<b>Total Fund Balance, June 30, 2013</b>	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, 2013

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000					99.00	9,099.00		9,099.00
Student 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
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	99.00	9,000.00	0.00	9,099.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
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								
<b>Total Transfers In</b>	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								
<b>Total Transfers Out</b>	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2012	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								
<b>Total Fund Balance, June 30, 2013</b>	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, 2013

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student 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
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
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								
<b>Total Transfers In</b>	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								
<b>Total Transfers Out</b>	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2012	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								
<b>Total Fund Balance, June 30, 2013</b>	2700	0.00							

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000			317,125.00		45,897.00	72,323.00	6,564.00	441,909.00
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			3,102.00		28.00		957.00	4,087.00
Instructional Staff Training Services	6400	555,688.00	138,063.00	103,883.00		7,237.00		76,259.00	881,130.00
Instructional-Related Technology	6500	554,341.00	147,841.00						702,182.00
Board	7100								0.00
General Administration	7200	145,951.00	33,346.00	46.00				93,509.00	272,852.00
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	53,255.00	13,520.00	239,092.00			107.00	200.00	306,174.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200	55,921.00	13,047.00	15,130.00					84,098.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						234,691.00		234,691.00
<b>Total Expenditures</b>		<b>1,365,156.00</b>	<b>345,817.00</b>	<b>678,378.00</b>	<b>0.00</b>	<b>53,162.00</b>	<b>297,121.00</b>	<b>177,489.00</b>	<b>2,917,123.00</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
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								
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>							
<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								
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>							
<b>Total Other Financing Sources (Uses)</b>									<b>0.00</b>
<b>Net Change in Fund Balance</b>									<b>0.00</b>
Fund Balance, July 1, 2012	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								
<b>Total Fund Balance, June 30, 2013</b>	<b>2700</b>	<b>0.00</b>							

**DISTRICT SCHOOL BOARD OF LEE COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - EDUCATION JOBS ACT (Continued)**  
 For the Fiscal Year Ended June 30, 2013

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student 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
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
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								
<b>Total Transfers In</b>	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								
<b>Total Transfers Out</b>	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2012	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								
<b>Total Fund Balance, June 30, 2013</b>	2700	0.00							

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

REVENUES		Account Number								
<i>Federal Through State and Local:</i>										
Federal Through Local		3280								
Total Federal Through State and Local		3200							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								
Other Miscellaneous Local Sources		3495								
Total Local		3400							0.00	
<b>Total Revenues</b>		<b>3000</b>							<b>0.00</b>	
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student 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
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
<b>Total Expenditures</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>										<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>										
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	
<b>Total Other Financing Sources (Uses)</b>									<b>0.00</b>	
<b>Net Change in Fund Balance</b>									<b>0.00</b>	
Fund Balance, July 1, 2012		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, 2013		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, 2013

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14 1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<b>REVENUES</b>									
<i>Federal</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State</i>									
C.O. & DS Withheld for SBE/COBI Bonds	3322	2,243,830.00							2,243,830.00
SBE/COBI Bond Interest	3326	9,760.00							9,760.00
Racing Commission Funds	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
<b>Total State Sources</b>	<b>3300</b>	<b>2,243,590.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,243,590.00</b>
<i>Local</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431						1,251.00	4,869.00	5,920.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						607.00		607.00
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
<b>Total Local Sources</b>	<b>3400</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,858.00</b>	<b>4,669.00</b>	<b>5,527.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>2,243,590.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,858.00</b>	<b>4,669.00</b>	<b>2,250,117.00</b>
<b>EXPENDITURES</b>									
<i>Debt Service (Function 9290)</i>									
Redemption of Principal	710	1,650,000.00					21,990,078.00		23,640,078.00
Interest	720	627,328.00					18,223,440.00	18,122.00	19,034,489.00
Dues and Fees	730	23,743.00					80,519.00	4,504.00	108,782.00
Miscellaneous	790								0.00
<b>Total Expenditures</b>		<b>2,301,071.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,294,557.00</b>	<b>187,721.00</b>	<b>42,783,349.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(57,481.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(40,292,699.00)</b>	<b>(183,052.00)</b>	<b>(40,533,232.00)</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720						3,695.00		3,695.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						39,983,320.00	1,990,567.00	41,973,887.00
From Special Revenue Funds	3640								0.00
Interfund	3650						3,222.00		3,222.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39,986,542.00</b>	<b>1,990,567.00</b>	<b>41,977,109.00</b>
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950						(3,222.00)		(3,222.00)
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,222.00)</b>	<b>0.00</b>	<b>(3,222.00)</b>
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39,987,015.00</b>	<b>1,990,567.00</b>	<b>41,977,582.00</b>
<b>Net Change in Fund Balances</b>		<b>(57,481.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(305,684.00)</b>	<b>1,807,515.00</b>	<b>1,444,350.00</b>
Fund Balances, July 1, 2012	2800	363,704.00					65,189.00	1,708,150.00	2,818,243.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	306,223.00					350,505.00	3,605,865.00	4,262,593.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
<b>Total Fund Balances, June 30, 2013</b>	<b>2700</b>	<b>306,223.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>350,505.00</b>	<b>3,605,865.00</b>	<b>4,262,593.00</b>

D16 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, 2013

Exhibit K-7  
 IXOE Page 16

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15, F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						1,108,525.00					1,108,525.00
Interest on Undistributed CO&DS	3325						32,007.00					32,007.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
School Infrastructure Thrift Program Act	3393											0.00
Effort Index Grants	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									3,554,080.00		3,554,080.00
Other Miscellaneous State Revenues	3399									396,252.00		396,252.00
<b>Total State Sources</b>	<b>3300</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,140,532.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,950,332.00</b>	<b>0.00</b>	<b>5,090,864.00</b>
<i>Local:</i>												
District Local Capital Improvement Tax	3413							82,363,776.00				82,363,776.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excises Fees	3423											0.00
Interest on Investments	3431						210.00	357,652.00		108,774.00	4,931.00	471,567.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433									212,744.00		212,744.00
Gifts, Grants, and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495							1,100.00		1,120,396.00		1,121,496.00
Impact Fees	3496									3,776,456.00		3,776,456.00
<b>Total Local Sources</b>	<b>3400</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>210.00</b>	<b>82,722,528.00</b>	<b>0.00</b>	<b>5,218,370.00</b>	<b>4,931.00</b>	<b>87,946,039.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,140,742.00</b>	<b>82,722,528.00</b>	<b>0.00</b>	<b>9,168,702.00</b>	<b>4,931.00</b>	<b>93,036,903.00</b>
<b>EXPENDITURES</b>												
<i>Capital Outlay (Function 7400)</i>												
Library Books	610									6,376.00	97,927.00	104,303.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630							9,850,838.00		381,375.00	13,972.00	9,248,185.00
Furniture, Fixtures, and Equipment	640							18,331,293.00		687,735.00	1,291,377.00	20,310,405.00
Motor Vehicles (Including Buses)	650							5,499,950.00				5,499,950.00
Land	660									459,875.00		459,875.00
Improvements Other Than Buildings	670							3,620,510.00		5,611.00	16,905.00	3,643,026.00
Remodeling and Renovations	680				2,144.00		1,211,289.00	30,758,141.00		2,322,671.00	35,441.00	34,329,686.00
Computer Software	690									14,024.00	32,241.00	46,265.00
<i>Debt Service (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730							2,812.00	5,972.00	15,446.00		24,230.00
Miscellaneous	790											0.00
<b>Total Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,144.00</b>	<b>0.00</b>	<b>1,214,101.00</b>	<b>67,066,704.00</b>	<b>0.00</b>	<b>3,893,113.00</b>	<b>1,489,863.00</b>	<b>73,665,925.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,144.00)</b>	<b>0.00</b>	<b>(73,359.00)</b>	<b>15,655,824.00</b>	<b>0.00</b>	<b>5,275,589.00</b>	<b>(1,484,932.00)</b>	<b>19,370,978.00</b>



**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, 2013

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>	<b>Account Number</b>	<b>Capital Outlay Bond Issues (COBI) 310</b>	<b>Special Act Bonds 320</b>	<b>Section 1011.14 &amp; 1011.15 F.S. Loans 330</b>	<b>Public Education Capital Outlay (PECO) 340</b>	<b>District Bonds 350</b>	<b>Capital Outlay and Debt Service Program 360</b>	<b>Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370</b>	<b>Voted Capital Improvement 380</b>	<b>Other Capital Projects 390</b>	<b>ARRA Economic Stimulus Capital Projects 399</b>	<b>Totals</b>
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720									1,443,765.00		1,443,765.00
Sale of Capital Assets	3730									944,473.00		944,473.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
<i>Transfers In:</i>												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910							(20,000,000.00)		(3,354,080.00)		(23,354,080.00)
To Debt Service Funds	920							(41,843,010.00)		(1,301,877.00)		(43,144,887.00)
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	(61,843,010.00)	0.00	(3,684,957.00)	0.00	(65,527,967.00)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	(61,843,010.00)	0.00	(1,296,719.00)	0.00	(63,139,729.00)
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	(2,144.00)	0.00	(73,359.00)	(46,187,186.00)	3,978,870.00	(1,484,932.00)	(1,484,932.00)	(43,768,751.00)
Fund Balances, July 1, 2012	2800				2,144.00		311,789.00	124,688,084.00		44,139,458.00	1,499,131.00	170,040,606.00
Adjustments to Fund Balances	2891											0.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				0.00		238,430.00	77,900,898.00		48,118,328.00	14,199.00	126,271,855.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
<b>Total Fund Balances, June 30, 2013</b>	2700	0.00	0.00	0.00	0.00	0.00	238,430.00	77,900,898.00	0.00	48,118,328.00	14,199.00	126,271,855.00

REVENUES		Account Number								
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
<b>Total Revenues</b>		3000	0.00							
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student 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
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<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
<b>Total Expenditures</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>										0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES										
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								
<b>Total Transfers In</b>		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								
<b>Total Transfers Out</b>		9700	0.00							
<b>Total Other Financing Sources (Uses)</b>			0.00							
<b>Net Change in Fund Balance</b>			0.00							
Fund Balance, July 1, 2012		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								
<b>Total Fund Balance, June 30, 2013</b>		2700	0.00							

OPERATING REVENUES	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									
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	700								0.00
Depreciation and Amortization Expense	780								0.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
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
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<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 Internal Service Funds	3670								0.00
<b>Total Transfers In</b>	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 Internal Service Funds	970								0.00
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2012	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2013	2780								0.00

OPERATING REVENUES	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	76,527,806.00	16,070,176.00						92,597,982.00
Other Operating Revenues	3489								0.00
<b>Total Operating Revenues</b>		<b>76,527,806.00</b>	<b>16,070,176.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>92,597,982.00</b>
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100	178,097.00	150,722.00						328,819.00
Employee Benefits	200	41,828.00	78,040.00						119,868.00
Purchased Services	300	4,306,739.00	7,771,536.00						12,078,275.00
Energy Services	400								0.00
Materials and Supplies	500	9,650.00							9,650.00
Capital Outlay	600								0.00
Other	700	66,480,523.00	8,069,860.00						74,550,383.00
Depreciation and Amortization Expense	780								0.00
<b>Total Operating Expenses</b>		<b>71,016,837.00</b>	<b>16,070,158.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>87,086,995.00</b>
<b>Operating Income (Loss)</b>		<b>5,510,969.00</b>	<b>18.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,510,987.00</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431	107,238.00							107,238.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
<b>Total Nonoperating Revenues (Expenses)</b>		<b>107,238.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>107,238.00</b>
<b>Income (Loss) Before Operating Transfers</b>		<b>5,618,207.00</b>	<b>18.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,618,225.00</b>
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<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
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<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
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Change in Net Position</b>		<b>5,618,207.00</b>	<b>18.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,618,225.00</b>
Net Position, July 1, 2012	2880	33,231,819.00	300,000.00						33,531,819.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2013	2780	38,850,026.00	300,018.00						39,150,044.00

ASSETS	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Cash	1110	906,225.00	22,111,596.00	21,873,266.00	1,144,555.00
Investments	1160	5,616,248.00	1,608,144.00	1,048,477.00	6,175,915.00
Accounts Receivable, Net	1130	290,424.00		74,213.00	216,211.00
Interest Receivable on Investments	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150	375,805.00	811,905.00	838,397.00	349,313.00
Due From Other Agencies	1220				0.00
<b>Total Assets</b>		<b>7,188,702.00</b>	<b>24,531,645.00</b>	<b>23,834,353.00</b>	<b>7,885,994.00</b>
<b>LIABILITIES</b>					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	349,718.00	21,787,417.00	21,867,104.00	270,031.00
Due to Budgetary Funds	2161	83,083.00	1,134,326.00	1,068,650.00	148,759.00
Internal Accounts Payable	2290	6,755,901.00	1,050,600.00	339,297.00	7,467,204.00
<b>Total Liabilities</b>		<b>7,188,702.00</b>	<b>23,972,343.00</b>	<b>23,275,051.00</b>	<b>7,885,994.00</b>

**DISTRICT SCHOOL BOARD OF LEE COUNTY**  
**SCHEDULE OF LONG-TERM LIABILITIES**  
 June 30, 2013

	Account Number	Governmental Activities Total Balance June 30, 2013 [1]	Business-Type Activities Total Balance June 30, 2013 [1]	Total	Governmental Activities - Debt Principal Payments 2012-13	Governmental Activities - Amounts Due Within One Year 2013-14	Business-Type Activities - Debt Principal Payments 2012-13	Business-Type Activities - Amounts Due Within One Year 2013-14
Notes Payable	2310	7,445,903.00		7,445,903.00	910,077.00	1,110,399.00		
Obligations Under Capital Leases	2315			0.00				
<b>Bonds Payable</b>								
SBE/COBI Bonds Payable	2321	11,714,048.00		11,714,048.00	1,650,000.00	1,730,000.00		
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
<b>Total Bonds Payable</b>	2320	11,714,048.00	0.00	11,714,048.00	1,650,000.00	1,730,000.00	0.00	0.00
Liability for Compensated Absences	2330	59,486,854.00		59,486,854.00				
<b>Lease-Purchase Agreements Payable</b>								
Certificates of Participation (COPS) Payable	2341	439,659,088.00		439,659,088.00	21,080,000.00	22,281,000.00		
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	27,009,000.00		27,009,000.00	0.00	0.00		
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
<b>Total Lease-Purchase Agreements Payable</b>	2340	466,668,088.00	0.00	466,668,088.00	21,080,000.00	22,281,000.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	30,118,256.00		30,118,256.00				
Other Post-Employment Benefits Liability	2360	22,470,040.00		22,470,040.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
<b>Total Long-Term Liabilities</b>		597,903,189.00	0.00	597,903,189.00	23,640,077.00	25,121,399.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2013, including discounts and premiums.

**DISTRICT SCHOOL BOARD OF LEE COUNTY**  
**SCHEDULE OF CATEGORICAL PROGRAMS**  
**REPORT OF EXPENDITURES AND AVAILABLE FUNDS**  
For the Fiscal Year Ended June 30, 2013

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2012	Returned To DOE	Revenues [3] 2012-13	Expenditures 2012-13	Flexibility [4] 2012-13	Unexpended June 30, 2013
Class Size Reduction Operating Funds (3355)	94740	22,418.00		96,629,891.00	96,652,309.00		0.00
Class Size Reduction Capital Outlay (3396)	91050	0.00		0.00	0.00		0.00
Comprehensive K-12 Reading Plan (FEFP Earmark) [5]	90800	2,571,701.00		3,967,220.00	4,426,368.00		2,112,553.00
Excellent Teaching (3363)	90570	0.00		0.00	0.00		0.00
Florida Teachers Lead Program (FEFP Earmark)	97580	1,322.00		1,014,848.00	1,013,543.00		2,627.00
Instructional Materials (FEFP Earmark) [1]	90880	1,299,363.00		6,359,568.00	6,144,821.00		1,514,110.00
Library Media (FEFP Earmark) [1]	90881	176,811.00		382,495.00	430,786.00		128,520.00
Preschool Projects (3372)	97950	0.00		0.00	0.00		0.00
Public School Technology	90320	0.00			0.00		0.00
Safe Schools (FEFP Earmark) [2]	90803	73,612.00		1,655,501.00	1,650,608.00		78,505.00
Salary Bonus Outstanding Teachers in D and F Schools	94030	0.00			0.00		0.00
School Recognition Funds (3361)	92040	325,118.00		3,913,096.00	3,920,318.00		317,896.00
Supplemental Academic Instruction (FEFP Earmark) [5]	91280	3,176,555.00		17,741,423.00	19,775,010.00		1,142,968.00
Teacher Recruitment and Retention	93460	0.00			0.00		0.00
Teacher Training	91290	15,409.00			6,034.00		9,375.00
Student Transportation (FEFP Earmark)	90830	0.00		20,311,275.00	20,311,275.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	107,915.00		1,730,335.00	1,823,633.00		14,617.00
Voluntary Prekindergarten - Summer Program (3371)	96441	116,174.00		200,981.00	308,636.00		8,519.00

- [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 Fourth Calculation allocation.  
[4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.  
[5] Expenditures for 100 lowest performing elementary schools should be included in expenditures.

**DISTRICT SCHOOL BOARD OF LEE COUNTY**  
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**  
 For the Fiscal Year Ended June 30, 2013

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>ENERGY EXPENDITURES:</b>						
Natural Gas	411					0.00
Bottled Gas	421					0.00
Electricity	430	19,078,073.00				19,078,073.00
Heating Oil	440					0.00
<b>Total</b>		19,078,073.00	0.00	0.00	0.00	19,078,073.00
<b>ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:</b>						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	62,156.00		8,255.00		70,411.00
Diesel Fuel	460	8,762,894.00		46,320.00		8,809,214.00
Oil and Grease	540	127,699.00				127,699.00
<b>Total</b>		8,952,749.00		54,575.00	0.00	9,007,324.00

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>						
Buses	651				5,499,950.00	5,499,950.00
<b>EXPENDITURES FOR AUDIOVISUAL MATERIALS:</b>						
Audiovisual Materials	621	1,867.00	3,116.00			4,983.00

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
Subrecipient awards up to \$25,000	311	36,850.00		171,599.00		208,449.00
Subrecipient awards greater than \$25,000	312	135,000.00		416,238.00		551,238.00
Subrecipient awards up to \$25,000	391	3,812.00		3,996.00		7,808.00
Subrecipient awards greater than \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	600,333.00
Food	570	14,354,503.00
Commodities	580	337,827.00



**DISTRICT SCHOOL BOARD OF LEE COUNTY**  
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**  
For the Fiscal Year Ended June 30, 2013

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>Teacher Salaries</b>					
Basic Programs 101, 102, and 103 (Function 5100)	120	150,918,809.00	7,152,011.00	0.00	158,070,820.00
Basic Programs 101, 102, and 103 (Function 5100)	140				0.00
Basic Programs 101, 102, and 103 (Function 5100)	750	65,694.00	14,627.00	0.00	80,321.00
<b>Total Basic Program Salaries</b>		150,984,503.00	7,166,638.00	0.00	158,151,141.00
Other Programs 130 (ESOL) (Function 5100)	120	11,838,961.00	972,402.00	0.00	12,811,363.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	0.00	0.00	0.00	0.00
<b>Total Other Program Salaries</b>		11,838,961.00	972,402.00	0.00	12,811,363.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	67,496,498.00	6,616,196.00	0.00	74,112,694.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750	1,348,583.00	385,775.00	0.00	1,734,358.00
<b>Total ESE Program Salaries</b>		68,845,081.00	7,001,971.00	0.00	75,847,052.00
Career Program 300 (Function 5300)	120	9,090,125.00	70,986.00	0.00	9,161,111.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	0.00	0.00	0.00	0.00
<b>Total Career Program Salaries</b>		9,090,125.00	70,986.00	0.00	9,161,111.00
<b>TOTAL</b>		240,758,670.00	15,211,997.00	0.00	255,970,667.00

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>Textbooks (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	6,527,563.00	141,572.00	0.00	6,669,135.00

**DISTRICT SCHOOL BOARD OF LEE COUNTY**  
**SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION**  
 For the Fiscal Year Ended June 30, 2013

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

<b>Charter School Distributions - Object 390</b> (Distributions to charter schools are used in federal reporting)	<b>Object Number</b>	<b>Amount</b>
<i>Expenditures:</i>		
General Fund	390	73,595,181.00
Food Service Special Revenue Fund	390	0.00
Other Federal Programs Special Revenue Fund	390	473,383.00
Federal Economic Stimulus Special Revenue Funds	390	149,863.00
<b>Total Charter School Distributions</b>		<b>74,218,427.00</b>

<b>LIFELONG LEARNING:</b> (Lifelong Learning Expenditures are used in federal reporting)	<b>Account Number</b>	<b>Amount</b>
<i>Expenditures:</i>		
General Fund	5900	193,789.00
Other Federal Programs Special Revenue Fund	5900	455,670.00
Federal Economic Stimulus Special Revenue Funds	5900	
<b>Total:</b>	<b>5900</b>	<b>649,459.00</b>

<b>MEDICAID EXPENDITURE REPORT</b> (Medicaid Expenditures are used in federal reporting)	<b>Unexpended July 1, 2012</b>	<b>Earnings 2012-2013</b>	<b>Expenditures 2012-2013</b>	<b>Unexpended June 30, 2013</b>
<b>Earnings, Expenditures, and Carryforward Amounts:</b>	2,339,411.00	2,432,365.00	2,101,319.00	2,670,457.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				
School Nurses and Health Care Services			1,448,027.00	
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			22,910.00	
Student Services			592,065.00	
Consultants				
Other			38,317.00	
<b>Total Expenditures</b>			<b>2,101,319.00</b>	

**DISTRICT SCHOOL BOARD OF LEE COUNTY  
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM  
For the Fiscal Year Ended June 30, 2013**

**Supplemental Schedule - Fund 100**

<b>VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES</b>		100	200	300	400	500	600	700	Totals
Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other		
<i>Current:</i>									
Prekindergarten Instruction	5500	1,330,062.00	432,975.00	33,861.00		5,208.00	2,089.00	7,315.00	1,811,510.00
Student Personnel Services	6100	74,901.00	20,118.00	188.00			14,524.00		109,731.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			1,290.00					1,290.00
Instructional Staff Training Services	6400			4,331.00					4,331.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	58,214.00	14,313.00						72,527.00
School Administration	7300	1,606.00	220.00	377.00					2,203.00
Facilities Acquisition and Construction	7410			350.00		323.00	9,450.00		10,123.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900	10,695.00	4,282.00	880.00					15,857.00
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						5,999.00		5,999.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		<b>1,475,478.00</b>	<b>471,908.00</b>	<b>41,277.00</b>	<b>0.00</b>	<b>5,531.00</b>	<b>32,062.00</b>	<b>7,315.00</b>	<b>2,033,571.00</b>

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