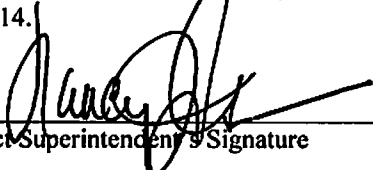


**FLORIDA DEPARTMENT OF EDUCATION
 REPORT OF FINANCIAL DATA TO THE
 COMMISSIONER OF EDUCATION (ESE 348)
 DISTRICT SCHOOL BOARD OF LEE COUNTY
 For the Fiscal Year Ended June 30, 2014**

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

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2014, 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 09, 2014.



 District Superintendent's Signature

9/9/14

 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, 2014

Exhibit K-1
DOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	33,670.00
Reserve Officers Training Corps (ROTC)	3191	1,487,186.00
Pell Grants	3192	2,087,527.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	3,608,383.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,771,182.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,771,182.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	156,318,022.00
Workforce Development	3315	9,724,856.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	165,529.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	51,446.00
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	876,119.00
Class Size Reduction Operating Funds	3355	97,026,663.00
Florida School Recognition Funds	3361	3,523,450.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	1,991,839.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	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	487,284.00
Other Miscellaneous State Revenues	3399	797,862.00
Total State	3300	271,186,320.00
<i>Local:</i>		
District School Taxes	3411	349,879,204.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	519,193.00
Interest on Investments	3431	358,040.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	454,906.00
Gifts, Grants and Bequests	3440	889,983.00
Adult General Education Course Fees	3461	159,093.00
Postsecondary Vocational Course Fees	3462	1,924,087.00
Continuing Workforce Education Course Fees	3463	13,919.00
Capital Improvement Fees	3464	96,653.00
Postsecondary Lab Fees	3465	436,799.00
Lifelong Learning Fees	3466	98,545.00
General Education Development (GED) Testing Fees	3467	78,901.00
Financial Aid Fees	3468	193,326.00
Other Student Fees	3469	128,901.00
Preschool Program Fees	3471	75,085.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	5,770,075.00
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	115,539.00
Transportation Services Rendered for School Activities	3492	498,994.00
Sale of Junk	3493	512,181.00
Receipt of Federal Indirect Cost Rate	3494	2,347,121.00
Other Miscellaneous Local Sources	3495	2,346,454.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	28,391.00
Receipt of Food Service Indirect Costs	3499	588,639.00
Total Local	3400	367,514,029.00
Total Revenues	3000	645,079,914.00

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, 2014

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	245,059,139.00	70,305,905.00	80,527,304.00	49,316.00	12,225,695.00	394,907.00	10,415,276.00	418,977,542.00
Student Personnel Services	6100	16,122,178.00	4,797,701.00	263,476.00	0.00	170,217.00	8,261.00	955,309.00	22,317,142.00
Instructional Media Services	6200	2,474,177.00	846,237.00	265,439.00	337.00	160,519.00	241,529.00	15,054.00	4,003,292.00
Instruction and Curriculum Development Services	6300	4,333,833.00	1,029,367.00	203,474.00	808.00	5,906.00	890.00	18,237.00	5,592,515.00
Instructional Staff Training Services	6400	3,074,060.00	801,554.00	185,529.00	133.00	38,323.00	12,872.00	14,476.00	4,126,947.00
Instructional-Related Technology	6500	4,404,994.00	1,250,493.00	132,958.00	11,374.00	23,352.00	18,074.00	1,140.00	5,842,385.00
Board	7100	562,770.00	204,812.00	95,024.00	0.00	6,455.00	170.00	29,567.00	898,798.00
General Administration	7200	1,619,071.00	350,360.00	273,283.00	23.00	22,821.00	8,660.00	372,696.00	2,646,914.00
School Administration	7300	32,832,947.00	8,841,183.00	953,266.00	0.00	375,757.00	39,965.00	60,285.00	43,103,403.00
Facilities Acquisition and Construction	7410	84,002.00	18,480.00	5,772,196.00	0.00	274.00	2,697,043.00	0.00	8,571,995.00
Fiscal Services	7500	2,542,745.00	674,642.00	123,439.00	169.00	14,672.00	0.00	12,296.00	3,367,963.00
Food Services	7600								0.00
Central Services	7700	4,384,831.00	1,360,915.00	1,434,184.00	50,386.00	126,087.00	9,690.00	59,861.00	7,425,954.00
Student Transportation Services	7800	24,316,577.00	8,656,725.00	2,838,446.00	9,333,560.00	2,950,802.00	7,916.00	2,981,841.00	51,085,867.00
Operation of Plant	7900	15,507,877.00	6,266,972.00	21,728,886.00	17,963,605.00	1,120,150.00	514,818.00	308,956.00	63,411,264.00
Maintenance of Plant	8100	9,458,161.00	2,820,710.00	885,221.00	403,016.00	1,349,320.00	74,232.00	27,118.00	15,017,778.00
Administrative Technology Services	8200	3,049,909.00	745,034.00	1,698,695.00	0.00	21,333.00	232,520.00	73,051.00	5,820,542.00
Community Services	9100	2,910,069.00	435,373.00	153,677.00	0.00	337,713.00	29,932.00	245,153.00	4,111,917.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						162,626.00		162,626.00
Other Capital Outlay	9300						1,984,466.00		1,984,466.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		372,737,340.00	109,406,463.00	117,534,497.00	27,812,727.00	18,949,396.00	6,438,571.00	15,590,316.00	668,469,310.00
Excess (Deficiency) of Revenues Over Expenditures									(23,389,396.00)

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, 2014

Exhibit K-1
DOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	572,687.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	90,677.00
From Capital Projects Funds	3630	25,551,748.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	25,642,425.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		26,215,112.00
Net Change In Fund Balance		2,825,716.00
Fund Balance, July 1, 2013	2800	124,898,177.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,349,033.00
Restricted Fund Balance	2720	12,775,113.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	11,297,494.00
Unassigned Fund Balance	2750	101,302,253.00
Fund Balance, June 30, 2014	2700	127,723,893.00

**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, 2014**

Exhibit K-2
DOE Page 4
Fund 410

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	22,193,741.00
School Breakfast Reimbursement	3262	6,957,347.00
Afterschool Snack Reimbursement	3263	406,262.00
Child Care Food Program	3264	0.00
USDA Donated Commodities	3265	232,786.00
Cash in Lieu of Donated Foods	3266	46,181.00
Summer Food Service Program	3267	495,590.00
Fresh Fruit and Vegetable Program	3268	198,909.00
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	30,530,816.00
<i>State:</i>		
School Breakfast Supplement	3337	258,884.00
School Lunch Supplement	3338	310,625.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	569,509.00
<i>Local:</i>		
Interest on Investments	3431	28,661.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants and Bequests	3440	404.00
Student Lunches	3451	2,451,300.00
Student Breakfasts	3452	108,945.00
Adult Breakfasts/Lunches	3453	446,808.00
Student and Adult a la Carte Fees	3454	3,087,827.00
Student Snacks	3455	0.00
Other Food Sales	3456	263,101.00
Other Miscellaneous Local Sources	3495	0.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	6,387,046.00
Total Revenues	3000	37,487,371.00

**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, 2014**

Exhibit K-2
DOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	10,769,955.00
Employee Benefits	200	4,372,977.00
Purchased Services	300	464,305.00
Energy Services	400	26,811.00
Materials and Supplies	500	17,177,681.00
Capital Outlay	600	3,820,366.00
Other	700	844,918.00
Other Capital Outlay (Function 9300)	600	3,096,805.00
Total Expenditures		40,573,818.00
Excess (Deficiency) of Revenues Over Expenditures		(3,086,447.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
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		(3,086,447.00)
Fund Balance, July 1, 2013	2800	19,774,461.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	306,965.00
Restricted Fund Balance	2720	16,381,049.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Fund Balance, June 30, 2014	2700	16,688,014.00

**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, 2014**

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	15,205,945.00
Total Federal Direct	3100	15,205,945.00
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	915,687.00
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruiting, Title II, Part A	3225	2,283,269.00
Math and Science Partnerships, Title II, Part B	3226	
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	18,843,217.00
Elementary and Secondary Education Act, Title I	3240	22,934,106.00
Adult General Education	3251	926,810.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	1,194,664.00
Total Federal Through State and Local	3200	47,097,753.00
<i>State:</i>		
Other Miscellaneous State Revenues	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	66,540.00
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	66,540.00
Total Revenues	3000	62,370,238.00

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, 2014

EXPENDITURES	Account Number	EXPENDITURES										Totals					
		100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	800	900	000	000					
<i>Current:</i>																	
Instruction	5000	18,902,956.00	6,666,697.00	6,912,904.00		1,653,126.00	1,217,273.00	572,373.00									35,925,329.00
Student Personnel Services	6100	3,177,030.00	1,146,849.00	295,049.00		118,838.00	6,881.00	2,610.00									4,922,403.00
Institutional Media Services	6200	53,854.00	14,564.00	356.00													71,400.00
Instruction and Curriculum Development Services	6300	7,336,999.00	2,082,874.00	663,515.00		46,310.00	16,642.00	55,663.00									10,202,123.00
Institutional Staff Training Services	6400	1,304,553.00	442,912.00	3,463,462.00		93,879.00	212.00	669,329.00									6,174,897.00
Institutional-Related Technology	6500						666.00										666.00
Board	7100			576.00													576.00
General Administration	7200	2,200,986.00	631,125.00	3,629.00												2,066,924.00	2,334,664.00
School Administration	7300	78,469.10	18,683.00	74,323.00			1,135.00										172,660.00
Facilities Acquisition and Construction	7410			9,659.00		2,975.00	107,045.00										119,682.00
Fiscal Services	7500			10,023.00													10,023.00
Food Services	7600																0.00
Central Services	7700	197,520.00	51,173.00	13,373.00													262,116.00
Student Transportation Services	7800	321,497.00	148,893.00	29,465.00			2,859.00										526,514.00
Operation of Plant	7900	41,169.00	17,288.00	810.00		16,238.00	1,104.00										79,790.00
Maintenance of Plant	8100																0.00
Administrative Technology Services	8200																0.00
Community Services	9100			14,321.00													14,321.00
Capital Outlay	7420																187,858.00
Facilities Acquisition and Construction	9300																1,313,476.00
Other Capital Outlay																	2,856,738.00
Total Expenditures		32,032,061.00	10,653,478.00	11,492,035.00	31,040.00	1,933,486.00	2,856,738.00	3,868,403.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,170,238.00
Excess (Deficiency) of Revenues over Expenditures																	
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES																	
Loans	3720																
Sale of Capital Assets	3710																
Less 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	3680																
Total Transfers In	3600	0.00															
<i>Transfer Out: (Function 9100)</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 Transfer Out	9700	0.00															
Total Other Financing Sources (Uses)		0.00															
Net Change in Fund Balance		0.00															
Fund Balance, July 1, 2013	2800																
Adjustments to Fund Balance	2891																
<i>Ending Fund Balance:</i>																	
Nonvouchable Fund Balance	2710																
Restricted Fund Balance	2720																
Committed Fund Balance	2740																
Assigned Fund Balance	2740																
Unassigned Fund Balance	2750																
Fund Balance, June 30, 2014	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, 2014**

Exhibit K-4
 DOE Page 8

REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	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
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
<i>Federal Through State:</i>					
Vocational Education Acts	3201				0.00
Race to the Top	3214			2,857,270.00	2,857,270.00
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act, Title I	3240				0.00
Adult General Education	3251				0.00
Other Food Services	3269				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State	3200	0.00	0.00	2,857,270.00	2,857,270.00
<i>State:</i>					
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	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
Refunds of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	2,857,270.00	2,857,270.00

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, 2014

Exhibit K-4
 DOE Page 9
 Fund 432

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
Construction Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9400								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) and CHANGES IN FUND BALANCES									
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, 2013	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								
Fund Balance, June 30, 2014	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, 2014

Exhibit K-4
 DOE Page 10
 Fund 433

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	9900								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									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Leases	3720								
Sale of Capital Assets	3730								
Less 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, 2013	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								
Fund Balance, June 30, 2014	2700								0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)

Exhibit K-4
DDE Page 11
Fund 434

EXPENDITURES	Account Number	100										700		Totals		
		Balances	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other								
Current:																
Instruction	5000			181,026.00						5,662.00		14,120.00			246,409.00	0.00
Student Personnel Services	5100														0.00	0.00
Instructional Media Services	5200														17,646.00	0.00
Instruction and Curriculum Development Services	5300			9,824.00						2,105.00		5,717.00			17,646.00	0.00
Instructional Staff Training Services	5400	444,673.00	177,404.00	171,829.00								29,024.00			773,927.00	0.00
Instructional-Related Technology	5500	611,407.00	180,156.00												791,563.00	0.00
Board	7100														0.00	0.00
General Administration	7200	164,637.00	14,550.00	61.00								98,181.00			301,429.00	0.00
School Administration	7300														0.00	0.00
Facilities Acquisition and Construction	7410														0.00	0.00
Food Services	7500														0.00	0.00
Food Services	7600														0.00	0.00
Central Services	7700	150,437.00	40,624.00	111,715.00						1,103.00					529,019.00	0.00
Student Transportation Services	7800														0.00	0.00
Operation of Plant	7900														0.00	0.00
Maintenance of Plant	8100														0.00	0.00
Administrative, Technology Services	8200	102,662.00	24,217.00	9,912.00								5,152.00			146,163.00	0.00
Community Services	9100														0.00	0.00
Capital Outlay:																
Facilities Acquisition and Construction	7420															0.00
Other Capital Outlay	9100															0.00
Total Expenditures		1,473,806.00	414,954.00	709,389.00	0.00	48,577.00	60,118.00	151,405.00							2,837,270.00	0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES																
Transfers In:																
From General Fund	3120															0.00
From Debt Service Funds	3620															0.00
From Capital Projects Funds	3630															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
Transfer Out: (Function 9700)																
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 Transfer Out	9700															0.00
Total Other Financing Sources (Uses)																0.00
Net Change in Fund Balance																0.00
Fund Balance, July 1, 2011	2600															0.00
Adjustments to Fund Balance	2601															0.00
Nonspendable Fund Balance	2710															0.00
Restricted Fund Balance	2720															0.00
Committed Fund Balance	2710															0.00
Assigned Fund Balance	2740															0.00
Unassigned Fund Balance	2790															0.00
Fund Balance, June 30, 2014	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, 2014

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	
Total Revenues		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
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) and CHANGES IN FUND BALANCES										
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, 2013		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								
Fund Balance, June 30, 2014		2700							0.00	

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, 2014

	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Section 1011.14 / 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program	Nonvoted Cap. Improvement Section 1011.71(2), F.S.	Voted Capital Improvement	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
COARDS Distributed	3321						1,141,731.00					1,141,731.00
Interest on Undistributed COARDS	3325						16,436.00					16,436.00
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
District Effort Recognition Program	3394											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenues	3399											0.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	1,158,167.00	0.00	0.00	0.00	0.00	1,158,167.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							86,208,685.00				86,208,685.00
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						284.00					284.00
Interest on Investments	3431							127,488.00				127,488.00
Gain on Sale of Investments	3432							(41,227.00)				(41,227.00)
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Grants, Grants and Requests	3440											0.00
Other Miscellaneous Local Sources	3495											0.00
Interest Fees	3496											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	1,158,451.00	86,336,273.00	0.00	1,879,555.00	76.00	88,216,185.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	1,158,451.00	86,336,273.00	0.00	7,846,432.00	76.00	95,341,232.00
EXPENDITURES												
Capital Outlay (Function 7400)												
Library Books	610							190.00				190.00
Audiovisual Materials	620							17,964,029.00				18,962,962.00
Buildings and Fixed Equipment	630							13,107,894.00				13,430,128.00
Furniture, Fixtures and Equipment	640							308,348.00				344,666.00
Motor Vehicles (Including Buses)	650											0.00
Land	660							1,970,128.00				1,970,128.00
Improvements Other Than Buildings	670							29,446,716.00				35,762,684.00
Remodeling and Renovations	680											0.00
Computer Software	690											0.00
Debt Service (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Debt Fees	730											0.00
Debt Service	740											0.00
Other Than Debt Service	750											0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	3,427.00	62,488,930.00	0.00	7,863,344.00	14,275.00	70,370,016.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	1,155,024.00	23,847,343.00	0.00	(16,952.00)	(14,199.00)	24,971,216.00

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, 2014

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	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
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(20,000,000.00)		(5,551,748.00)		(25,551,748.00)
To Debt Service Funds	920							(40,680,705.00)		(3,965,107.00)		(44,645,812.00)
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	(60,680,705.00)	0.00	(9,516,855.00)	0.00	(70,197,560.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(60,680,705.00)	0.00	(9,516,855.00)	0.00	(70,197,560.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	1,155,024.00	(36,833,362.00)	0.00	(9,533,807.00)	(14,199.00)	(45,226,344.00)
Fund Balance, July 1, 2013	2800						238,430.00	77,900,898.00		48,118,328.00	14,199.00	126,271,855.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						1,393,454.00	41,067,536.00		38,584,521.00	0.00	81,045,511.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Fund Balance, June 30, 2014	2700	0.00	0.00	0.00	0.00	0.00	1,393,454.00	41,067,536.00	0.00	38,584,521.00	0.00	81,045,511.00

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

REVENUES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Federal Direct	3100								0.00
Federal Through State and Local	3200								0.00
State Sources	3300								0.00
Local Sources	3400								0.00
Total Revenues	3000	100							0.00
EXPENDITURES									
<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
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Sale of Capital Assets	3730								0.00
Loss Recoveries	3740								0.00
<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
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600								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
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, 2013	2800								0.00
Adjustments to Fund Balance	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720								0.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Fund Balance, June 30, 2014	2700								0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2014

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
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	700								0.00
Depreciation and Amortization 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
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<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
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 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 Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2013	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2014	2780								0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2014

	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	73,149,632.00	15,266,180.00						88,415,812.00
Other Operating Revenues	3489						0.00		0.00
Total Operating Revenues		73,149,632.00	15,266,180.00	0.00	0.00	0.00	0.00	0.00	88,415,812.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	160,731.00	62,560.00						223,291.00
Employee Benefits	200	41,651.00	32,196.00						73,847.00
Purchased Services	300	4,808,557.00	8,177,253.00						12,985,810.00
Energy Services	400	19,382.00							19,382.00
Materials and Supplies	500	5,610.00							5,610.00
Capital Outlay	600	60,641,503.00	6,994,187.00						67,635,690.00
Other	700								0.00
Depreciation and Amortization Expense	780	65,679,454.00	15,266,198.00	0.00	0.00	0.00	0.00	0.00	80,945,652.00
Total Operating Expenses		7,470,198.00	(18.00)	0.00	0.00	0.00	0.00	0.00	7,470,180.00
Operating Income (Loss)									
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	82,592.00							82,592.00
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	82,592.00	0.00	0.00	0.00	0.00	0.00	0.00	82,592.00
Total Nonoperating Revenues (Expenses)		7,552,790.00	(18.00)	0.00	0.00	0.00	0.00	0.00	7,552,772.00
Income (Loss) Before Operating Transfers									
TRANSFERS and CHANGES IN NET POSITION									
<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 Position		7,552,790.00	(18.00)	0.00	0.00	0.00	0.00	0.00	7,552,772.00
Net Position, July 1, 2013	2880	38,850,026.00	300,018.00						39,150,044.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2014	2780	46,402,816.00	300,000.00						46,702,816.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS
 June 30, 2014

Exhibit K-11
 DOE Page 19
 Fund 891

ASSETS	Account Number	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
Cash	1110	1,144,555.00	22,032,412.00	22,301,527.00	875,440.00
Investments	1160	6,175,915.00	1,297,344.00	1,396,653.00	6,076,606.00
Accounts Receivable, Net	1130	216,211.00	19,544.00		235,755.00
Interest Receivable on Investments	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150	349,313.00	622,040.00	615,010.00	356,343.00
Due From Other Agencies	1220				0.00
Total Assets		7,885,994.00	23,971,340.00	24,313,190.00	7,544,144.00
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	270,031.00	22,088,029.00	22,140,831.00	217,229.00
Cash Overdraft	2125				0.00
Due to Budgetary Funds	2161	148,759.00	988,111.00	882,215.00	254,655.00
Internal Accounts Payable	2290	7,467,204.00	300,556.00	695,500.00	7,072,260.00
Total Liabilities		7,885,994.00	23,376,696.00	23,718,546.00	7,544,144.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2014

	Account Number	Governmental Activities Total Balance June 30, 2014 [1]	Business-Type Activities Total Balance June 30, 2014 [1]	Total	Governmental Activities - Debt Principal Payments 2013-14	Governmental Activities - Principal Due Within One Year 2014-15	Governmental Activities - Debt Interest Payments 2013-14	Governmental Activities - Interest Due Within One Year 2014-15
Notes Payable	2310	6,335,504.00		6,335,504.00	1,110,399.00	1,169,709.00	264,297.00	219,409.00
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	9,793,078.00		9,793,078.00	1,730,000.00	1,822,000.00	548,498.00	441,605.00
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				
Total Bonds Payable	2320	9,793,078.00	0.00	9,793,078.00	1,730,000.00	1,822,000.00	548,498.00	441,605.00
Liability for Compensated Absences	2330	57,916,608.00		57,916,608.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	414,575,903.00		414,575,903.00	22,816,000.00	23,300,000.00	16,568,008.00	16,062,344.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	27,009,000.00		27,009,000.00			221,863.00	242,201.00
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	441,584,903.00	0.00	441,584,903.00	22,816,000.00	23,300,000.00	16,789,871.00	16,304,545.00
Estimated Liability for Long-Term Claims	2350	23,206,655.00		23,206,655.00				
Other Post-Employment Benefits Liability	2360	25,232,837.00		25,232,837.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	1,303,000.00		1,303,000.00				
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		565,372,585.00	0.00	565,372,585.00	25,656,399.00	26,291,709.00	17,602,666.00	16,965,559.00

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

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SCHEDULE OF CATEGORICAL PROGRAMS
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS
 For the Fiscal Year Ended June 30, 2014

Exhibit K-13
 DOE Page 21

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2013	Returned To DOE	Revenues [1] 2013-14	Expenditures 2013-14	Flexibility [2] 2013-14	Unexpended June 30, 2014
Class Size Reduction Operating Funds (3355)	94740	0.00		97,026,663.00	97,026,663.00		0.00
Class Size Reduction Capital Outlay (3396)	91050						
Excellent Teaching Program (3363)	90570						
Florida School Recognition Funds (3361)	92040	317,896.00		3,523,450.00	3,502,351.00		338,995.00
Instructional Materials (FEFP Earmark) [3]	90880	1,514,110.00		6,652,014.00	6,912,670.00		1,253,454.00
Library Media (FEFP Earmark) [3]	90881	128,520.00		386,118.00	376,190.00		138,448.00
Preschool Projects (3372)	97950						
Public School Technology	90320						
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	2,112,553.00		4,050,056.00	4,818,959.00		1,343,650.00
Safe Schools (FEFP Earmark) [5]	90803	78,505.00		1,726,433.00	1,668,241.00		136,697.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						
Student Transportation (FEFP Earmark)	90830	0.00		20,557,933.00	20,557,933.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	1,142,968.00		18,196,709.00	16,028,803.00		3,310,874.00
Teacher Recruitment and Retention	93460						
Teacher Training	91290	9,375.00			3,856.00		5,519.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	2,627.00		1,471,114.00	1,473,497.00		244.00
Voluntary Prekindergarten - School Year Program (3371)	96440	14,617.00		1,796,593.00	1,809,648.00		1,562.00
Voluntary Prekindergarten - Summer Program (3371)	96441	8,519.00		195,246.00	192,206.00		11,559.00

[1] Include both state and local revenue sources.

[2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[4] Expenditures for designated low-performing elementary schools, based on the state reading assessment, should be included in expenditures.

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

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2014

Exhibit K-14
 DOE Page 22

	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	0.00	0.00	0.00	0.00
Bottled Gas	421	0.00	0.00	0.00	0.00	0.00
Electricity	430	17,745,550.00	0.00	0.00	0.00	17,745,550.00
Heating Oil	440	0.00	0.00	0.00	0.00	0.00
Total		17,745,550.00	0.00	0.00	0.00	17,745,550.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412	0.00		0.00	0.00	0.00
Liquefied Petroleum Gas	422	0.00		0.00	0.00	0.00
Gasoline	450	70,971.00		7,866.00	0.00	78,837.00
Diesel Fuel	460	9,262,589.00		17,993.00	0.00	9,280,582.00
Oil and Grease	540	116,582.00		0.00	0.00	116,582.00
Total		9,450,142.00		25,859.00	0.00	9,476,001.00

	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	340,905.00	0.00	0.00	0.00	340,905.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS:						
Audiovisual Materials	621	0.00	7,150.00	0.00		7,150.00

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subawards Under Subagreements - First \$25,000	311	25,000.00	0.00	176,212.00	0.00	201,212.00
Subawards Under Subagreements - In Excess of \$25,000	312	138,286.00	0.00	298,435.00	0.00	436,721.00
Subawards Under Subagreements - First \$25,000	391	7,604.00	0.00	3,223.00	0.00	10,827.00
Subawards Under Subagreements - In Excess of \$25,000	392	0.00	0.00	0.00	0.00	0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	546,457.00
Food	570	15,456,323.00
Commodities	580	232,786.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2014

Exhibit K-14
DOE Page 23

	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	152,251,458.00	7,685,974.00		159,937,432.00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	87,925.00	25,158.00		113,083.00
Total Basic Program Salaries		152,339,383.00	7,711,132.00	0.00	160,050,515.00
Other Programs 130 (ESOL) (Function 5100)	120	11,953,128.00	1,045,916.00		12,999,044.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		11,953,128.00	1,045,916.00	0.00	12,999,044.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	68,096,608.00	7,111,277.00		75,207,885.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	1,436,490.00	419,011.00		1,855,501.00
Total ESE Program Salaries		69,533,098.00	7,530,288.00	0.00	77,063,386.00
Career Program 300 (Function 5300)	120	9,176,139.00	76,414.00		9,252,553.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	359.00			359.00
Total Career Program Salaries		9,176,498.00	76,414.00	0.00	9,252,912.00
TOTAL		243,002,107.00	16,363,750.00	0.00	259,365,857.00

	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	7,859,666.00	138,710.00	0.00	7,998,376.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2014

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>Instruction:</i>								
Basic	5100							0.00
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	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

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Object Number	Amount
<i>Expenditures:</i>		
General Fund	390	80,708,667.00
Food Service Special Revenue Fund	390	0.00
Other Federal Programs Special Revenue Fund	390	495,057.00
Federal Economic Stimulus Special Revenue Funds	390	147,022.00
Total Charter School Distributions		81,350,746.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	219,689.00
Other Federal Programs Special Revenue Fund	5900	1,986,322.00
Federal Economic Stimulus Special Revenue Funds	5900	0.00
Total:	5900	2,206,011.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended July 1, 2013	Earnings 2013-14	Expenditures 2013-14	Unexpended June 30, 2014
Earnings, Expenditures and Carryforward Amounts:	2,670,457.00	2,771,182.00	2,374,127.00	3,067,512.00

<i>Expenditure Program or Activity:</i>	
Exceptional Student Education	
School Nurses and Health Care Services	1,691,778.00
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	19,716.00
Student Services	621,453.00
Consultants	
Other	41,180.00
Total Expenditures	2,374,127.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2014

Supplemental Schedule - Fund 100

	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current									
Prekindergarten	5500	1,347,344.00	467,275.00	7,759.00		15,531.00	3,146.00	1,344.00	1,842,399.00
Student Personnel Services	6100	55,203.00	15,418.00						70,621.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			69.00					69.00
Instructional Staff Training Services	6400			3,514.00		160.00		478.00	4,152.00
Instructional-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	46,199.00	12,221.00						58,420.00
School Administration	7300						6,739.00		6,739.00
Facilities Acquisition and Construction	7410					274.00			274.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800			247.00					247.00
Operation of Plant	7900	12,004.00	5,134.00			1,795.00			18,933.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		1,460,750.00	500,048.00	11,589.00	0.00	17,760.00	9,885.00	1,822.00	2,001,854.00

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

SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL
ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass Through Grantor Number	Amount of Expenditures (1)	Amount Provided to SubRecipients
United States Department Of Agriculture:				
Indirect:				
Child Nutrition Cluster:				
Florida Department of Education:				
School Breakfast Program	10.553	321	6,957,347	
National School Lunch Program	10.555	300	22,600,002	
Food Distribution	10.555 ⁽²⁾	None	278,967	
Summer Food Service Program for Children	10.559	323	495,590	
Total Child Nutrition Cluster			<u>30,331,906</u>	
Fresh Fruit and Vegetable Program	10.582	300	198,909	
Florida Department of Agriculture & Consumer Services:				
Specialty Crop Block Grant Program - Farm Bill	10.170	019844	992	
Team Nutrition Grants	10.574	None	1,556	
Total United States Department of Agriculture			<u>30,533,363</u>	
 United States Department of Commerce				
Direct:				
Congressionally Identified Awards (NOAA)	11.469	NA08SEC4690055	4,661	
Total United States Department of Commerce			<u>4,661</u>	
 National Science Foundation				
Indirect:				
New York University				
Education and Human Resources	47.076	F6989-01	102,797	
Total National Science Foundation			<u>102,797</u>	
 United States Department Of Education:				
Direct:				
Student Financial Assistance Cluster:				
Federal Pell Grant Program	84.063	P063P132965/4844	2,087,527	
Total Student Financial Assistance Cluster			<u>2,087,527</u>	
Teacher Incentive Fund Cluster:				
Teacher Incentive Fund	84.374	S374A120024	6,358,240	
Total Teacher Incentive Fund Cluster			<u>6,358,240</u>	
Impact Aid (Title VIII of ESEA)	84.041	None	33,670	
Magnet Schools Assistance	84.165	U165A110046	1,491,770	
Arts in Education	84.351	U351C120026	192,539	
Fund for the Improvement of Education	84.215	U215X100303	221,693	
Total Direct			<u>10,385,439</u>	-
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education-Grants To States	84.027	262, 263	18,367,568	
Special Education-Preschool Grants	84.173	266, 267	475,649	
Total Special Education Cluster			<u>18,843,217</u>	-

DISTRICT SCHOOL BOARD OF LEE COUNTY

Federal Grantor/Pass-Through/Grantor/Program Title	CFDA Number	Pass Through Grantor #	Amount of Expenditures	Amount Provided to SubRecipients
United States Department of Education (continued):				
Title I, Part A Cluster:				
Florida Department of Education:				
Title I Grants to Local Educational Agencies	84.010	212,223,226	22,572,588	
Total Title I, Part A Cluster			<u>22,572,588</u>	
Florida Department of Education:				
Adult Ed -Basic Grants to States	84.002	191,193	993,350	
Migrant Education - State Grant Program	84.011	217	361,518	
Career and Technical Education - Basic Grants to States	84.048	161	915,687	
Education for Homeless Children and Youth	84.196	127	82,971	
Charter Schools	84.282	298	375,516	
Twenty-First Century Community Learning Centers	84.287	244	37,393	
English Language Acquisition Grants	84.365	102	697,850	
Improving Teacher Quality State Grants	84.367	224	2,283,269	
Race to the Top - LEA Formula Subgrants, Recovery Act	84.395	111, 211, 311, 411	2,857,270	
Total Indirect			<u>50,020,629</u>	-
Total United States Department of Education			<u>60,406,068</u>	-
United States Department Of Health & Human Services:				
Direct:				
Head Start	93.600 ⁽³⁾	04CH3269/47&48	6,935,486	
Total United States Department of Health & Human Services			<u>6,935,486</u>	
Department of Homeland Security				
Indirect:				
Florida Department of Education:				
Homeland Security Grant Program	97.004	532	935	
Total Department of Homeland Security			<u>935</u>	
United States Department Of Defense:				
Direct:				
Army Junior Reserve Officers Training Corps	Other	N/A	1,487,186	
Total United States Department of Defense			<u>1,487,186</u>	
Total Expenditures of Federal Awards			<u>\$ 99,470,496</u>	\$ -

(1) 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.

(2) Noncash Assistance: Represents the amount of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

(3) Head Start: For CFDA 93.600, expenditures include \$6,9575,464 for grant number/program year 04CH3269/48 and \$360,022 for grant number/program year 04CH3269/47.