

**Lee County Board Of County Commissioners
Agenda Item Summary**

Blue Sheet No. 20031010

1. REQUESTED MOTION:

ACTION REQUESTED: Request Board approve grant award and Budget Amendment and resolution to the 21st Community Center and First Serve in the amount of \$200,000.00 for improving the learning and communication skills of at-risk youth. The 21st grant will give priority to programs that serve "D" schools. Parks and Recreation will be working with at Tice/Dunbar, and J. Colin English, and Ft. Myers Academy (formally Suncoast Elementary) which are in this category. Revenue string is 11073215500.331720.9003
No match is required for this grant.

WHY ACTION IS NECESSARY: To formally accept the grant.

WHAT ACTION ACCOMPLISHES: To expand on current grant to increase the program for troubled youth in the community.

**2. DEPARTMENTAL CATEGORY:
COMMISSION DISTRICT #**

C11A

3. MEETING DATE:

09-09-2003

4. AGENDA:

- CONSENT
- ADMINISTRATIVE
- APPEALS
- PUBLIC
- WALK ON
- TIME REQUIRED:

**5. REQUIREMENT/PURPOSE:
(Specify)**

- STATUTE
- ORDINANCE
- ADMIN. CODE
- OTHER

6. REQUESTOR OF INFORMATION:

- A. COMMISSIONER
- B. DEPARTMENT Parks and Recreation
- C. DIVISION

BY: John Yarbrough

John Yarbrough

7. BACKGROUND:

The 21st Century Community Learning Centers Program was established by congress as Title X, Part I of the Elementary and Secondary Education Act. The 21st Century Community Learning Centers program provides grants to rural and inner-city public schools, or consortia of such schools, to enable them – with the assistance of community partners – to plan, implement, or expand projects that benefit the educational, health, social services, cultural, and recreational needs of the community. This program is designed to target funds to high-need rural and urban communities that have low achieving students and high rates of juvenile crime, school violence, and student drug abuse, but lack the resources to establish after school centers. This grant enhances the open recreation program at Schandler Hall and North Community Park, by providing additional staff for homework help and the 4-H component of the program. Revenue account string 11073215500.331720, and Expense strings 11073215500.501230, 11073215500.501210, 11073215500.503190 etc. to be created per the attached grant budget narrative form. No match is required for this grant.

8. MANAGEMENT RECOMMENDATIONS:

9. RECOMMENDED APPROVAL:

com

A Department Director	B Purchasing or Contracts	C Human Resources	D Other	E County Attorney	F Budget Services				G County Manager
<i>by 8/25/03</i>	<i>N/A</i>			<i>X/12</i> <i>8/20/03</i>	<i>OA</i> <i>8/27/03</i>	<i>OM</i> <i>8/27/03</i>	<i>Risk</i> <i>8/27/03</i>	<i>GC</i> <i>8/27/03</i>	<i>9002</i> <i>8-27-03</i>

10. COMMISSION ACTION:

- APPROVED
- DENIED
- DEFERRED
- OTHER

Rec. by CoAtty
Date: <i>8/26/03</i>
Time: <i>3:10 PM</i>
Forwarded to:
<i>8/26/03 3:30 PM</i>

TD. APC
8/27/03
5:00 PM

RESOLUTION

Amending the MSTU Budget, Fund 15500 to incorporate the unanticipated receipts into Estimated Revenues and Appropriations for the fiscal year 2002-2003.

WHEREAS, in compliance with the Florida Statutes 129.06(2), it is the desire of the Board of County Commissioners of Lee County, Florida, to amend the MSTU Budget, Fund 15500 for \$ 200,000 of the unanticipated revenue from Grant funding and an appropriation of a like amount for grant expenditures and;

WHEREAS, the MSTU Budget, Fund 15500 shall be amended to include the following amounts which were previously not included.

ESTIMATED REVENUES

Prior Total:		
Additions		\$87,615,816
11073215500.331720.9003	Parks & Recreation-21 st Century Grant	\$ 200,000
Amended Total Estimated Revenues		\$87,815,816

APPROPRIATIONS

Prior Total:		\$87,615,816
Additions		
11073215500.501210	FT Regular Salaries	\$ 51,816
11073215500.501230	PT Salaries	\$ 100,400
11073215500.503190	Other Professional Services	\$ 43,784
11073215500.504022	Out of County Travel	\$ 4,000
Amended Total Appropriations		\$87,815,816

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lee County, Florida, that the MSTU Budget, Fund 15500 is hereby amended to show the above additions to its Estimated Revenue and Appropriation Accounts.

Duly voted upon and adopted in Chambers at a regular Public Hearing by the Board of County Commissioners on this ____ day of _____, 2003.

ATTEST:
CHARLIE GREEN, EX-OFFICIO CLERK

BOARD OF COUNTY COMMISSIONERS
LEE COUNTY, FLORIDA

BY: _____
DEPUTY CLERK

CHAIRMAN

APPROVED AS TO FORM

OFFICE OF COUNTY ATTORNEY

DOC TYPE YA
LEDGER TYPE BA

FORWARD WITH AGREEMENT AND BLUE SHEET

ALL INFORMATION IS REQUIRED - DO NOT LEAVE ANY BLANKS - USE N/A WHEN NOT APPLICABLE

GRANT AT A GLANCE

GRANT AWARD INFORMATION

- 1. County Grant ID (project #): 0732
- 2. Title of Grant: 21st Century Community Learning Centers
- 3. Amount of Award: \$200,000
- 4. Amount of Match Required: \$N/A
- 5. Type of Match: N/A
(cash, in-kind etc)

6. SOURCE OF GRANT FUNDS & CATALOG NUMBER:

FEDERAL <input checked="" type="checkbox"/> CFDA #84.287	STATE <input type="checkbox"/> CSFA #
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7. Agency Contract Number: 817-2444A-4RCC1

8. Contract Period:	Begin Date: <u>7/1/03</u>	End Date: <u>6/30/04</u>
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9. Name of Subrecipient(s) N/A

10. Business Unit(s): 11073215500.331720.9003 Revenue
11073215500.501230/501210/503190/502110/503490/504022/505270/504111/505420

11. Scope of Grant: (describe project). **This program is designed to target funds to high-need rural and urban communities that have low achieving students and high rates of juvenile crime, school violence, and student drug abuse, but lack the resources to establish after school centers. This grant enhances the open recreation program at Schandler Hall and North Community Park, by providing additional staff for homework help and the 4-H component of the program.**

12. Has this Grant been Funded Before? YES NO If YES When? _____

13. Is Grant Funding Anticipated in Subsequent Years? YES NO

14. If Grant Funding Ends Will This Program Be Continued at County Expense? YES NO
 If YES What is the Lee County Budget Impact: _____

1st Year	2 nd Year	3 rd Year
4 th Year	5 th Year	

Check Box if Additional Information on Program and Budget Impact is provided in *Comment Section* on page 2

ADMINISTERING DEPARTMENT INFORMATION

- 1. Department: Parks and Recreation
- 2. Contacts: _____

Program Mgr. <u>Jeanne Hopkins</u>	Phone #: <u>461-7418</u>
Fiscal Mgr. <u>Jeanne Hopkins</u>	Phone #: <u>461-7418</u>

GRANTOR AGENCY INFORMATION

(The agency you signed this agreement with)

- 1. Grantor Agency: Florida Department of Education
- 2. Program Title/Division: 21st Century Community Learning Centers Program
- 3. Agency Contact: Brandy Bartol
- 4. Phone Number: (850) 245-0424
- 5. Mailing Address: 325 W. Gaines Street, 944 Turlington Building
Tallahassee, FL 32399-0400

SOURCE OF FUNDS

- 1. Original Funding
Source: Federal DOE: Elementary and Secondary Education Act
(name of agency where funding originated from)
- 2. Pass Through Agency: Florida Department of Education
(middleman if any? Example: federal \$\$ from US DOT given to STATE of FL DOT -- then from STATE DOT to Lee County DOT --- STATE of FL DOT is the pass-through agency).
- 3. Additional Information for Other Agencies Involved:
N/A

3a. Is the County a Grantee
or Subrecipient in #3 above: Grantee

REPORTING REQUIREMENTS

1. Does this grant require a separate subfund? YES NO
(Example: you need to return interest earnings)

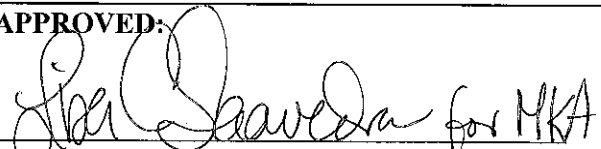

Please Explain: _____

2. Is funding received in advance? YES NO
(If YES, please indicate conditions for returning residual proceeds, or interest and the address to return it to, if different from the Grantor Agency Information)

COMMENTS--INSTRUCTIONS:

Reimbursement Grant

**Florida Department of Education
Project Award Notification**

1 PROJECT RECIPIENT Lee County Board of County Commissioners	2 PROJECT NUMBER 817-2444A-4RCC1 <div style="text-align: right;">Agency Head</div>
3 PROJECT/PROGRAM TITLE 21st Century Com. Learning Centers Program Continuation TAPS # 4B026	4 AUTHORITY: Federal: Elementary and Secondary Education Act as amended, Title IV, Part B. CFDA No. 84.287
5 AMENDMENT INFORMATION Amendment Number: Type of Amendment: Effective Date:	6 PROJECT PERIODS Budget Period: 07/01/2003 - 06/30/2004 Program Period: 07/01/2003 - 06/30/2004
7 AUTHORIZED FUNDING Current Approved Budget: \$200,000.00 Amendment Amount: \$0.00 Estimated Roll Forward: \$0.00 Total Project Amount: \$200,000.00	8 METHOD OF PAYMENT Reimbursement
9 TIMELINES Last date for incurring expenditures and issuing purchase orders: <u>06/30/2004</u> Date that all obligations are to be liquidated and final disbursement reports submitted: <u>08/20/2004</u> Last date for receipt of proposed amendments: Refund date of unexpended funds; mail to DOE Comptroller, 325 W. Gaines Street, 944 Turlington Building, Tallahassee, Florida 32399-0400: Date for program report, mail to appropriate program office.	
10 DOE CONTACTS Program: Brandy Bartol Office: Program Director, 21 st Century Program Phone: (850) 245-0424 Email: Brandy.Bartol@fldoe.org Grants Management: Unit B (850) 245-0498	11 DOE FISCAL DATA DBS: 489010 EO: 44 Object: 720000
12 TERMS AND SPECIAL CONDITIONS <input checked="" type="checkbox"/> This project and any amendments are subject to the procedures outlined in the <u>Project Application and Amendment Procedures for Federal and State Programs</u> (Green Book) and the General Assurances for Participation in Federal and State Programs. <input checked="" type="checkbox"/> For federal cash advance projects, monthly expenditures must be submitted to the Comptroller's Office by the 20 th of each month for the preceding month's disbursements utilizing the On-Line Disbursement Reporting System. <input type="checkbox"/> Any unexpended general revenue funds must be returned by check issued to the Florida Department of Education, with the final expenditure report. The check must clearly identify the project number for which funds are being returned. <input type="checkbox"/> In the event that the Governor and Cabinet are required to impose a mandatory reserve on the current year appropriation, this Agreement shall be amended to place in reserve the amount determined by the Department of Education to be necessary because of the mandatory reserve in the appropriation. <input checked="" type="checkbox"/> No more than five percent allowable for administrative cost, including indirect cost. <input checked="" type="checkbox"/> Other: See Page 2, Item 12.	
13 APPROVED: <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 45%;">  Authorized Official on behalf of Jim Horne Commissioner of Education </div> <div style="width: 25%; text-align: center;"> <u>8/15/03</u> Date of Signing </div> <div style="width: 25%; text-align: right;">  </div> </div>	

INSTRUCTIONS
PROJECT AWARD NOTIFICATION

- 1 Project Recipient: Agency, Institution or Non-Governmental entity to which the project is awarded.
- 2 Project Number: This is the agency number, grant number, and project code that must be used in all communication. (Projects with multiple project numbers will have a separate DOE-200 for each project number).
- 3 Project Description: Title of program and/or project. TAPS #: Departmental tracking number.
- 4 Authority: Federal Grants - Public Law or authority and CFDA number. State Grants - Appropriation Line Item Number and/or applicable statute and state identifier number.
- 5 Amendment Information: Amendment number (consecutively numbered), type (programmatic, budgeting, time extension or others) in accordance with the Project Application and Amendment Procedures for Federal and State Programs (Green Book), and effective date.
- 6 Project Periods: The periods for which the project budget and program are in effect.
- 7 Authorized Funding: Current Approved Project (total dollars available prior to any amendments); Amendment Amount (total amount of increase or decrease in project funding); Estimated Roll Forward (roll forward funds which have been estimated into this project); and Total Project Amount (total dollars awarded for this project).
- 8 Method of Payment: Federal Cash Advance (generally requested via Federal Cash Advance Request System); Quarterly Payment (based on the state fiscal year or the project period); Reimbursement (based on recipient expenditures); Performance Based (Please refer to Terms and Special Conditions); and Other (Please refer to Terms and Special Conditions).
- 9 Timelines: Date requirements for financial and program reporting/requests to the Department of Education.
- 10 DOE Contacts: Program contact for program issues, Grants Management Unit for processing issues, and Comptroller's Office number for payment information.
- 11 DOE Fiscal Data: A unique payment number assigned by the Department of Education.
- 12 Terms and Special Conditions: Listed items apply to this project. (Additional space provided on Page 2 of 2 if needed.)
- 13 Approved: Approval signature from the Florida Department of Education and the date signature was affixed.
- 12 Continuation of Terms and Special Conditions from page 1 of 2 if needed.

This Project is funded on a reimbursement basis. Procedures for requesting reimbursement are in the Department's Green Book (Project Application and Amendment Procedures for Federal and State Programs). See Section C-Project Records and Reports - Financial Disbursement Reports for Nongovernmental Recipients.

Should you have any questions regarding these special terms and conditions, please call Grants Management at (850) 245-0498.



LEE COUNTY
PARKS AND RECREATION
WWW.LEEPARKS.ORG

BOARD OF COUNTY COMMISSIONERS

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County Manager

James G. Yeager
County Attorney

Diane M. Parker
County Hearing
Examiner

June 16, 2003

21st Century Community Learning Centers
Attn: Brandy Bartol, Continuation RFP
Florida Department of Education
325 West Gaines Street, Rm 325
Tallahassee, FL 32399-0400

Dear Ms. Bartol,

Please accept this letter as authorization for Barbara Manzo, Deputy Director of Lee County Parks and Recreation, to sign as an official representative of Lee County, any documentation related to the 21st Century Grant. This grant application was submitted by Lee County Parks and Recreation in collaboration with Lee County Community Tennis Association's First Serve Initiative and Literacy Volunteers of Lee County.

If you have any concerns or questions, please contact me.

Sincerely,

Ray Judah, Chairman
Lee County Board of County Commissioners

Received 7-28-03

Lee County Board of County Commissioners
 A) Lee County Parks and Recreation - First Serve Initiative Continuation
 Name of Eligible Recipient: TAPS Number
 B) ~~817-2443B-3RCC1~~ 817-2444A-4RCC1 ~~3B059~~
 Project Number: (DOE USE ONLY) 43026

FLORIDA DEPARTMENT OF EDUCATION
 Budget Narrative Form

(1) OBJECT CODE	(2) ACCOUNT TITLE AND NARRATIVE	(3) FTE POSITION	(4) AMOUNT
501230	Education Manager (part time) - For 21st CCLC 18.88/hr X 4% merit X 12 weeks X 29 hrs/wk = 6,442.18 19.64/hr X 2% COLA X 29hrs/wk X 40 weeks = 23,232.37 oversee all aspects of homework assistance, computer, tutoring, liaison between schools and staff.		29,674.55 29,675
501230	Education Specialist (part time) - For 21st CCLC 13.64/hr X 4% merit X 29 hrs/wk X 12 weeks = 4,936.58 14.19/hr X 2% COLA X 29hrs/wk X 40 weeks = 16,789.60 oversee North site for homework assistance, computer, tutoring,		21,726.19 21,726
501210	Program Coordinator Oversees all aspects of CCLC programming; coordinates 4-H training and Education staff, and coordinates First Serve Programming		42,886.58 42,886
501230	Parks and Recreation Specialsit (2) 13.64 X 4% X 20hrs/wk X 12 wks = 6,811.20 (For 21st CCLC) 14.19 X 2% COLA X 20hrs/wk X 40 wks X 2 = 23,158.08 assist with helping youth in both 4-H and First Serve Programs		29,969.28 29,969
503190	Tennis Professionals - 12 hours X 50 weeks X \$30/hr = \$18,000 Provide hourly instruction on rules, etiquette, and tennis play (21st CCLC)		18,000
502110	Fringe Benefits for Part-Time Program Manager and Parks and Rec Specs X 30%		24,411.00
502110	Fringe Benefits for Program Director 42,886.58 X 40%		17,154.63 17,155
503190	Outside Evaluator - Contractual person to review and analyze the process outcomes of the proposed programs at the CCLC's		5,000
503490	Good Wheels Transportation - provide transportation to and from CCLC's		4,686
504022	Travel Out of State Travel: Travel for mandatory conferences for 21st CCLC		4000
504111	Telecommunications, postage, printing for 21st CCLC		251
505120	Administrative Costs - Lee County Has an approved A-87 cost Allocation Plan. Identified costs include utilities, administration, human resources, purchasing, and fiscal		2,241
		C) TOTAL	200,000.00

42,886.35
 changed
 per Jeanne
 Hopkins
 by phone call
 on 7/30/03

21st Century Grant 0719

	Budget	January	February	March	April	May	June	Totals	Balance
Program Director	\$40,000.00		\$225.00	\$3,620.82	\$2,780.82	\$2,780.82	\$4,171.23	\$13,578.69	-\$26,421.31
Fring Benefits	\$12,800.00			\$345.67	\$1,083.60	\$1,083.60	\$2,008.55	\$4,521.42	\$8,278.58
4-H Program Managers (Part time)	\$35,148.00							\$0.00	\$35,148.00
P&R Specialists (2 part time)	\$35,000.00				\$2,725.00			\$2,725.00	\$32,275.00
Fring Benefits	\$19,641.00							\$0.00	\$19,641.00
Tennis Professionals	\$18,000.00				\$1,625.00	\$1,287.50	\$3,820.14	\$6,732.64	\$11,267.36
Outside Evaluator	\$5,000.00							\$0.00	\$5,000.00
Good Wheels Transportation	\$16,000.00							\$0.00	\$16,000.00
Travel	\$3,440.00			\$432.50	\$2,212.50		\$1,228.85	\$3,873.85	-\$433.85
Supplies	\$6,230.00		\$143.88	\$1,797.96			\$3,609.17	\$5,551.01	\$678.99
Software	\$4,000.00						\$5,810.00	\$5,810.00	-\$1,810.00
Printing, Postage, Telecommunications	\$2,500.00	\$86.05						\$86.05	\$2,413.95
Administrative Costs	\$2,241.00								
TOTALS	\$200,000.00	\$86.05	\$368.88	\$6,196.95	\$7,646.10	\$5,151.92	\$20,647.94	\$42,878.66	\$154,880.34

Character Education:

The Just Do It Jr. (low self-esteem, negative peer pressure, apathy toward education) curriculum addresses the following "Just Read" components:

- Independent and instructional reading material
- Student/adult reading
- Choral Reading
- Partner Reading
- Reader's Theatre
- Direct and Indirect Vocabulary Instruction
- Text Comprehension

Tutoring:

Tutoring will focus more on specific needs of the student based on their instructional reading level. "Just Read" components that will be addressed through individual tutoring are:

- Phonemic Awareness
- Phonics based instruction
- Fluency
- Direct Vocabulary Building
- Text Comprehension
- Tape Assisted Reading

Recreation activities:

All the recreational activities will be unit based and will have some reading components built into the experiential learning activity. "Just Read" components that will be addressed during recreation activities are:

- Reader's Theatre
- Student/adult reading activities
- Indirect Vocabulary Building
- Cooperative Learning Text Comprehension

Telecommunications and Technology Education:

The Computer Mysteries program address the following "Just Read" Components:

- Direct Vocabulary Building
- Text Comprehension

- Lee County will provide programming at the Community Learning Centers between 2pm and 8pm each week night (Monday through Friday) and from noon to 6pm on Saturdays during school sessions. During school breaks, holidays, and summer, the centers will provide programming from 7:30 am to 8:00pm. Adjustments to these times may be required based on individual programs.
- Lee County is continuing to combine several Federal, State, and local programs to make the best use of public resources at the community learning centers.
 - The DOE Community Technology Program grant will continue to provide adult and family literacy services.
 - Lee County Parks and Recreation is currently applying for the Florida Recreation Development Assistance Program to provide additional funds to develop tennis courts on the acquired land for the First Serve program.
 - Lee County will continue to be a sub-recipient under the Lee County School Board's Safe Schools Grant. This grant provides funding for after-school programming aimed at middle school youth.
 - Lee County Parks and Recreation Department will provide funds for nutritious snacks during summer recess.
 - The University of Florida County Extension Service partners with the United States Tennis Association to provide funds for a Family Nutrition Program at each of the 13 First Serve sites throughout Florida. These funds will enable the 21st Century to continue to provide education on nutrition, as well as nutritious snacks for participants.
 - Florida's First Serve project teaches youth skills that go far beyond the game of Tennis. This program has been in place at both sites, and is very successful.

COMPONENT THREE

- Schandler Hall location has recently expanded into a donated modular from Gulf Coast University. Lee County Parks and Recreation remodeled it to meet the needs of the early childhood learning program, a more spacious computer training room, and tutoring rooms.
- The program is also partnering with Urban Housing Development to create a mentoring program for teens.
- The grandparent program will offer another means of mentoring. The North Community Center will be a Meals on Wheels site.

COMPONENT FOUR

- The two 4 – H specialists positions have been advertised, and we are in the interview selection process.
- Education manager has been interviewed, and in the hiring process. Currently contracted position through Community Tennis Association.
- The Education Specialist position is currently advertised, and we are in the interview selection process.
- Program Director has been hired

BOARD OF COUNTY COMMISSIONERS

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Diane M. Parker
County Hearing Examiner

Lee County
Financial Budget Status Report

R580902FBS

5/22/03 10:33:00

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For The Current Year Period Ending 4/30/03

Fund/Subfund : 00100 - General Fund

Dept/Division : 110 - Independent Divisions/131 - Public Recreation Svcs

Program : 703 - Parks & Recreation Operations

Business Unit	Object	Subsid	Subledger	Account Description	Original Budget	Current Budget	Actual Total This Month	Actual Total This Year	Percent Spent	Outstanding Encumbrances	Unencumbered Balance
KH5722000100	347290	9088		Persimmon Ridge Grazing				14,990.00-	NO BUDGET		14,990.00
KH5722000100	347290	9094		SE-Art in Park-Photo	100.00-	100.00-		499.99-	499.99%		399.99
KH5722000100	347290	9101		Parks - Special Programs	1.00-	1.00-		99.06-	9906.00%		98.06
KH5722000100	347290	9106		Bowditch Parking	15,000.00-	15,000.00-	5,838.83-	30,231.18-	201.54%		15,231.18
KH5722000100	347290	9107		Hickey Creek Parking			325.05-	1,719.29-	NO BUDGET		1,719.29
KH5722000100	347490	9000		Rec Summer Program	30,000.00-	30,000.00-	12,495.00-	51,005.00-	170.02%		21,005.00
KH5722000100	347520	9000		Bldg Rental-Miracle	22,000.00-	22,000.00-	9,433.96-	9,433.96-	42.88%		12,566.04-
KH5722000100	347590	9000		Leisure Passes - Pools				20.00-	NO BUDGET		20.00
KH5722000100	347590	9001		Lakes Park	80,000.00-	80,000.00-	10,137.56-	52,745.79-	65.93%		27,254.21-
KH5722000100	347590	9002		Lakes Pavillion Rent	35,000.00-	35,000.00-	3,678.59-	24,566.28-	70.19%		10,433.72-
KH5722000100	347590	9003		Reg Park Vehicle Decal.	42,000.00-	42,000.00-	5,042.58-	33,073.53-	78.75%		8,926.47-
KH5722000100	347590	9004		Pier Rent	13,000.00-	13,000.00-	1,852.29-	9,111.20-	70.09%		3,888.80-
KH5722000100	347590	9005		Six Mile Cypress Pkwy	13,000.00-	13,000.00-	1,403.73-	10,563.16-	81.26%		2,436.84-
KH5722000100	347590	9006		Manatee Parking	18,000.00-	18,000.00-	754.05-	17,005.77-	94.48%		994.23-
KH5722000100	365000	9000		Sale of Surplus Mat.&Scra	1.00-	1.00-		148.15-	14815.00%		147.15
KH5722000100	366900	9001		Contrib.: Fragrance Garden	1.00-	1.00-	880.00-	6,313.00-	631300.00%		6,312.00
KH5722000100	366900	9022		Donations - Manatee Park	1.00-	1.00-	250.06-	2,665.43-	266543.00%		2,664.43
KH5722000100	366900	9023		Donations - Caloosa Reg Park	1.00-	1.00-	197.00-	1,856.31-	185631.00%		1,855.31
KH5722000100	366900	9026		Six Mi. Cypress Donation Acct.	1.00-	1.00-		83.00-	8300.00%		82.00
KH5722000100	366900	9033		Donations-Fishing Library	1.00-	1.00-			0.00		1.00-
KH5722000100	366900	9034		Donor/Sponsor-Special Events	1.00-	1.00-			0.00		1.00-
KH5722000100	366900	9039		Contribution-Big Hickory Isind			1,044.00-	1,044.00-	NO BUDGET		1,044.00
KH5722000100	366900	9045		Contributions-Cow Slough Pres				34,960.00-	NO BUDGET		34,960.00
KH5722000100	366900	9049		Donations-Hickey Creek				1,130.00-	NO BUDGET		1,130.00
KH5722000100	366900	9051		Donations- Special Olympics				30.00-	NO BUDGET		30.00
KH5722000100	369900	9022		Bank Service Fee	1.00-	1.00-	50.00-	50.00-	5000.00%		49.00
KH5722000100	369900	9023		Lakes Park Tower	20,000.00-	20,000.00-	750.64-	16,479.81-	82.40%		3,520.19-
KH5722000100	369900	9024		SportsComplex Tower	30,000.00-	30,000.00-	849.40-	5,154.62-	17.18%		24,845.38-
KH5722000100	369900	9037		Parks - Miscell. Revs	1.00-	1.00-	2,513.74-	14,549.09-	1454909.00%		14,548.09
Total Revenues					816,912.00-	816,912.00-	154,855.30-	1,013,382.60-	124.05%		196,470.60
KH5722000100	501210			Regular Full-time Salaries	2,192,509.00	2,192,509.00	160,051.81	1,083,641.12	49.42%		1,108,867.88
KH5722000100	501250			Special Pay (w/Rtmtnt)			437.48	5,179.43	NO BUDGET		5,179.43-

For The Current Year Period Ending 4/30/03

Fund/Subfund : 00100 - General Fund

Dept/Division : 110 - Independent Divisions/131 - Public Recreation Svcs

Program : 703 - Parks & Recreation Operations

Business Unit	Object	Subsid	Subledger	Account Description	Original Budget	Current Budget	Actual	Actual	Percent Spent	Outstanding	Unencumbered
							Total This Month	Total This Year		Encumbrances	Balance
KH5722000100	504035			Vehicle Maint. Charge (IGS Var	60,808.00	60,808.00	6,177.13	40,703.22	66.94%		20,104.78
KH5722000100	504110			Telecommunications	12,000.00	12,000.00	3,617.15	19,342.92	161.19%	15,157.32	22,500.24-
KH5722000100	504111			Freight, Postage & Courier Ser		5,000.00	868.39	868.39	17.37%	594.75	3,536.86
KH5722000100	504130			Int. Phone Line Chrg(IGS)	119,280.00	119,280.00	10,599.36	59,379.84	49.78%		59,900.16
KH5722000100	504135			Internal Phone Usage(IGS)	13,739.00	13,739.00	1,087.88	8,270.33	60.20%		5,468.67
KH5722000100	504140			Internal Radio (IGS)	6,348.00	6,348.00		6,348.00	100.00%		
KH5722000100	504210			Freight, Postage -Courier	5,000.00		826.86-		0.00	322.11	322.11-
KH5722000100	504310			Electric	222,400.00	222,400.00	23,134.45	109,744.94	49.35%		112,655.06
KH5722000100	504320			Gas & Fuel Oil				483.28	NO BUDGET	1,516.72	2,000.00-
KH5722000100	504330			Water & Sewer	100,000.00	100,000.00	15,772.07	54,348.12	54.35%		45,651.88
KH5722000100	504340			Trash, Garbage&Sludge Removal	82,400.00	82,400.00	10,335.50	57,611.85	69.92%		24,788.15
KH5722000100	504410			Land, Bldg, Parking Rental	300.00	300.00			0.00		300.00
KH5722000100	504420			Vehicle Rental	7,000.00	7,000.00		13,410.00	191.57%	3,990.00	10,400.00-
KH5722000100	504430			Office Equipment Rental	3,500.00	3,500.00	111.00	666.00	19.03%	834.00	2,000.00
KH5722000100	504450			Other Equipment Rental	12,500.00	12,500.00	7,660.08	21,557.67	172.46%	18,729.76	27,787.43-
KH5722000100	504510	1035		Self-Ins Assess-Gen Liab.	18,143.00	18,143.00		18,143.00	100.00%		
KH5722000100	504510	1036		Self Ins Assess-Auto Ins	5,660.00	5,660.00		5,660.00	100.00%		
KH5722000100	504510	1037		Self Ins Assess-Prop Ins	333,526.00	333,526.00		333,526.00	100.00%		
KH5722000100	504520			Insurance and Bonds	250.00	250.00			0.00		250.00
KH5722000100	504610			Building Maintenance	1,500.00	1,500.00			0.00	500.00	1,000.00
KH5722000100	504620			Vehicle Maintenance	3,000.00	3,000.00	983.43	1,631.76	54.39%	47.00	1,321.24
KH5722000100	504630			Equipment Maintenance	5,000.00	5,000.00	2,592.95	8,673.18	173.46%	25,825.82	29,499.00-
KH5722000100	504660			Maintenance Materials	56,000.00	56,000.00	3,397.42	44,025.02	78.62%	45,109.36	33,134.38-
KH5722000100	504663			Horticultural	40,000.00	40,000.00	1,378.19	31,612.41	79.03%	17,827.74	9,440.15-
KH5722000100	504670			Equipment Repair Parts	20,500.00	20,500.00	202.36	8,210.24	40.05%	30,368.29	18,078.53-
KH5722000100	504680			Communication Maintenance	1,000.00	1,000.00			0.00		1,000.00
KH5722000100	504690			Other Repair and Maintenance	50,000.00	50,000.00	20,057.71	38,530.92	77.06%	50.00	11,419.08
KH5722000100	504710			Prntng, Bndng, and Copying Ext	2,500.00	2,500.00	653.00	2,795.71	111.83%	4,029.29	4,325.00-
KH5722000100	504715			Prntng, Bndng,&Copying Int.	500.00	500.00			0.00		500.00
KH5722000100	504810			Promotional Advertising	2,000.00	2,000.00		8,510.16	425.51%	3,481.64	9,991.80-
KH5722000100	504820			Promc. Novelties for Resale	35,000.00	35,000.00	3,015.78	34,138.95	97.54%	8,738.68	7,877.63-
KH5722000100	504970			License,Permit & Appl.Fee	600.00	600.00	30.00	190.00	31.67%	325.00	85.00

Lee County
 Financial Budget Status Report
 For The Current Year Period Ending 4/30/03

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Fund/Subfund : 00100 - General Fund

Dept/Division : 110 - Independent Divisions/131 - Public Recreation Svcs

Program : 703 - Parks & Recreation Operations

<u>Business Unit</u>	<u>Object</u>	<u>Subsid</u>	<u>Subledger</u>	<u>Account Description</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Actual</u>		<u>Percent Spent</u>	<u>Outstanding</u>	<u>Unencumbered</u>
							<u>Total This Month</u>	<u>Total This Year</u>		<u>Encumbrances</u>	<u>Balance</u>
				Report Net Income/(Loss)	<u>(4,750,350.00)</u>	<u>(4,750,350.00)</u>	<u>(339,419.05)</u>	<u>(3,059,140.10)</u>			

Lee County
Financial Budget Status Report
For The Current Year Period Ending 4/30/03

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Fund/Subfund : 15500 - Municipal Services Taxing Unit
Dept/Division : 110 - Independent Divisions/131 - Public Recreation Svcs
Program : 703 - Parks & Recreation Operations

Business Unit	Object	Subsid	Subledger	Account Description	Original Budget	Current Budget	Actual		Percent Spent	Outstanding	Unencumbered
							Total This Month	Total This Year		Encumbrances	Balance
KH5722015500	347290	9027		SE - Reindeer Run	1.00-	1.00-			0.00		1.00-
KH5722015500	347290	9037		SE - Lehigh Comm Ctr	500.00-	500.00-			0.00		500.00-
KH5722015500	347290	9047		Athletic Fields & Courts	166,108.00-	166,108.00-			0.00		166,108.00-
KH5722015500	347290	9059		Rec Classes - Aquatic	4,000.00-	4,000.00-	460.00-	2,040.00-	51.00%		1,960.00-
KH5722015500	347290	9066		SE - Medieval Fair	4,000.00-	4,000.00-			0.00		4,000.00-
KH5722015500	347290	9076		USTA Agreement	1,500.00-	1,500.00-			0.00		1,500.00-
KH5722015500	347290	9085		League Concession Utility	1.00-	1.00-			0.00		1.00-
KH5722015500	347290	9086		SE-Wicked Woods	1.00-	1.00-			0.00		1.00-
KH5722015500	347290	9101		Parks - Special Programs	15,000.00-	15,000.00-	2,831.83-	14,120.26-	94.14%		879.74-
KH5722015500	347490	9000		Rec Summer Program	200,000.00-	200,000.00-	85,122.50-	147,747.67-	73.87%		52,252.33-
KH5722015500	347590	9000		Leisure Passes-Pools	18,000.00-	18,000.00-	3,042.47-	8,405.69-	46.70%		9,594.31-
KH5722015500	347590	9150		Pavillion Rental - San Carlos	50.00-	50.00-	23.58-	141.50-	283.00%		91.50
KH5722015500	347590	9152		Pavillion Rental - Pine Island	50.00-	50.00-	23.58-	23.58-	47.16%		26.42-
KH5722015500	347590	9153		Pavillion Rental- Lehigh Pool	50.00-	50.00-			0.00		50.00-
KH5722015500	347590	9154		Pavillion Rental -N . Cty Pool	50.00-	50.00-			0.00		50.00-
KH5722015500	364320	9000		Insurance Proceeds-Bldg	1.00-	1.00-			0.00		1.00-
KH5722015500	364420	9000		Insurance Proceeds-Equipment	1.00-	1.00-			0.00		1.00-
KH5722015500	365000	9000		Sale Of Surplus Material	1.00-	1.00-		76.40-	7640.00%		75.40
KH5722015500	366900	9001		Donations-Karl Drews	1.00-	1.00-			0.00		1.00-
KH5722015500	366900	9002		Donations-Bay Oaks	1.00-	1.00-	559.26-	4,269.09-	426909.00%		4,268.09
KH5722015500	366900	9007		Donations - Lehigh Acres	1.00-	1.00-		313.03-	31303.00%		312.03
KH5722015500	366900	9008		Donation - Matlacha	1.00-	1.00-	1,480.00-	3,039.50-	303950.00%		3,038.50
KH5722015500	366900	9010		Contributions - Bocilla	1.00-	1.00-			0.00		1.00-
KH5722015500	366900	9012		Donations - Harlem Heights	1.00-	1.00-			0.00		1.00-
KH5722015500	366900	9013		Donations - Schandler Hall	1.00-	1.00-		230.00-	23000.00%		229.00
KH5722015500	366900	9014		Donat.: San Carlos Pool	1.00-	1.00-			0.00		1.00-
KH5722015500	366900	9015		Donations - Pine Island	1.00-	1.00-			0.00		1.00-
KH5722015500	366900	9016		Donations - NFM Sr Ctr	1.00-	1.00-			0.00		1.00-
KH5722015500	366900	9019		Donations: Bonita	1.00-	1.00-			0.00		1.00-
KH5722015500	366900	9020		Donation Acct: Rutenburg	1.00-	1.00-			0.00		1.00-
KH5722015500	366900	9027		Donations; Summer Camp	1.00-	1.00-			0.00		1.00-
KH5722015500	366900	9029		Donations: Lehigh Pool	1.00-	1.00-			0.00		1.00-

Business Unit	Object	Subsid	Subledger	Account Description	Original Budget	Current Budget	Actual	Actual	Percent Spent	Outstanding	Unencumbered
							Total This Month	Total This Year			
KH5722015500 502210	Regular Retirement				258,293.00	258,293.00	18,777.29	133,635.16	51.74%		124,657.84
KH5722015500 502310	Health Insurance				648,585.00	648,585.00	68,938.42	391,841.68	60.41%		256,743.32
KH5722015500 502320	Life Insurance				16,061.00	16,061.00	1,018.54	7,533.94	46.91%		8,527.06
KH5722015500 502330	Dental Insurance				38,103.00	38,103.00	2,823.50	19,187.75	50.36%		18,915.25
KH5722015500 502350	Disability Insurance				24,054.00	24,054.00	1,065.48	9,418.69	39.16%		14,635.31
KH5722015500 502410	Worker's Comp-(IGS)				242,821.00	242,821.00		242,821.00	100.00%		
Total Personnel Services					6,576,595.00	6,576,595.00	442,908.77	3,358,325.04	51.06%		3,218,269.96
KH5722015500 503140	Architect and Enghn. Servc				1,500.00	1,500.00			0.00%		1,500.00
KH5722015500 503190	Other Professional Srvc				12,000.00	12,000.00	4,212.41	35,303.20	294.19%	13,888.91	37,192.11-
KH5722015500 503410	Janitorial Services				23,000.00	23,000.00		6,499.95	28.26%		16,500.05
KH5722015500 503430	Uniform/Laundry Svcs				2,000.00	2,000.00	108.85	746.87	37.34%	865.85	387.28
KH5722015500 503450	Comp Data Proc & Netwk-IGS				345,623.00	345,623.00		345,623.00	100.00%		
KH5722015500 503480	County Graphics				600.00	600.00			0.00%		600.00
KH5722015500 503490	Other Contracted Services				810,000.00	810,000.00	57,717.52	376,011.17	46.42%	425,531.23	8,457.60
KH5722015500 504010	Local Travel - Class C				7,500.00	7,500.00		1,944.70	25.93%		5,555.30
KH5722015500 504011	Bridge Tickets & Passes				500.00	500.00	24.00	297.50	59.50%		202.50
KH5722015500 504015	County-sponsored Functions				6,000.00	6,000.00			0.00%		6,000.00
KH5722015500 504022	Out-of-County Travel				17,000.00	17,000.00	616.50	378.86-	-2.23%	460.00	16,918.86
KH5722015500 504023	Out of State- Travel				2,500.00	2,500.00			0.00%		2,500.00
KH5722015500 504025	Interview Expenses						485.14		NO BUDGET		485.14-
KH5722015500 504030	Motor Pool Chrg(Var IGS)				355,330.00	355,330.00	22,682.65	150,921.90	45.29%		194,408.10
KH5722015500 504035	Vehicle Maint. Change (IGS Var				129,140.00	129,140.00	21,276.26	87,848.56	68.03%		41,291.44
KH5722015500 504110	Telecommunications				24,000.00	24,000.00	3,673.50	20,967.14	87.36%	24,413.21	21,380.35-
KH5722015500 504111	Freight, Postage & Courier Ser				25,000.00	25,000.00	18,730.06	18,730.06	74.92%	875.70	5,394.24
KH5722015500 504120	Advertising				1,800.00	1,800.00		500.00	27.78%		1,300.00
KH5722015500 504130	Intl Phone Line Chrg(IGS)				137,334.00	137,334.00	9,662.40	63,537.60	46.27%		73,796.40
KH5722015500 504135	Internal Phone Usage(IGS)				9,842.00	9,842.00	849.56	3,638.64	36.97%		6,203.36
KH5722015500 504140	Internal Radio (IGS)				18,216.00	18,216.00		18,216.00	100.00%		
KH5722015500 504210	Freight, Postage -Courier				25,000.00	25,000.00	18,616.86-	11.10-	NO BUDGET	675.50	664.40-
KH5722015500 504310	Electric				717,600.00	717,600.00	61,871.33	370,303.05	51.60%		347,296.95
KH5722015500 504315	Television Cable Services				200.00	200.00			0.00%		200.00
KH5722015500 504320	Gas & Fuel Oil				3,200.00	3,200.00			0.00%		2,700.00

For The Current Year Period Ending 4/30/03

Fund/Subfund : 15500 - Municipal Services Taxing Unit

Dept/Division : 110 - Independent Divisions/131 - Public Recreation Svcs

Program : 703 - Parks & Recreation Operations

Business Unit	Object	Subsid	Subledger	Account Description	Original Budget	Current Budget	Actual		Percent Spent	Outstanding	Unencumbered
							Total This Month	Total This Year		Encumbrances	Balance
KH5722015500	505260			Jani. & Other Maint. Supplies	36,500.00	36,500.00	779.22	13,837.96	37.91%	13,650.63	9,011.41
KH5722015500	505270			Recreational Supplies	90,000.00	90,000.00	4,297.96	28,964.44	32.18%	31,868.15	29,167.41
KH5722015500	505280			Minor Equipment	142,000.00	142,000.00	6,503.99	62,677.37	44.14%	72,343.04	6,979.59
KH5722015500	505290			Other Supplies	20,000.00	20,000.00	513.69	3,690.62	18.45%	7,509.50	8,799.88
KH5722015500	505320			Road Base Materials	2,000.00	2,000.00			0.00		2,000.00
KH5722015500	505340			Cement and Concrete	2,500.00	2,500.00		1,840.02	73.60%	4,159.98	3,500.00
KH5722015500	505350			Fill Material	3,000.00	3,000.00	396.95	2,025.02	67.50%	6,974.98	6,000.00
KH5722015500	505360			Sign Material	6,000.00	6,000.00	89.37	4,244.43	70.74%	680.00	1,075.57
KH5722015500	505410			Reference Materials	7,200.00	7,200.00	228.34	7,073.01	98.24%	891.00	764.01
KH5722015500	505420			Memberships	8,000.00	8,000.00	340.00	5,086.00	63.58%	2,650.00	264.00
KH5722015500	505430			Educational Expenses	3,000.00	3,000.00		2,940.16	98.01%		59.84
				Total Operating Expenses	4,573,935.00	4,573,935.00	270,840.60	2,643,005.80	57.78%	850,766.40	1,080,162.80
KH5722015500	506310			Imprv. Other Than Bldgs					0.00	1,625.00	1,625.00
KH5722015500	506410			Furniture and Equipment	175,000.00	175,000.00	16,966.94	56,208.28	32.12%	6,147.59	112,644.13
KH5722015500	506430			Vehicle & Rolling Stock	300,000.00	300,000.00		127,673.34	42.56%	68,584.12	103,742.54
				Total Capital Outlay	475,000.00	475,000.00	16,966.94	183,881.62	38.71%	76,356.71	214,761.67
KH5722015500	507130			Lease Purchase Principal	8,000.00	8,000.00			0.00		8,000.00
				Total Debt Service	8,000.00	8,000.00			0.00		8,000.00
KH5722015500	508210			Aids to Priv. Organizations				400.95	NO BUDGET		400.95
				Total Grants and Aids				400.95	0.00		400.95
Business Unit Total Revenues					1,143,518.00-	1,143,518.00-	127,239.15-	395,663.45-	11.13%		747,854.55-
Business Unit Total Expenditures					11,633,530.00	11,633,530.00	730,716.31	6,185,613.41	53.17%	927,123.11	4,520,793.48
Business Unit Net Income/(Loss)					(10,490,012.00)	(10,490,012.00)	(603,477.16)	(5,789,949.96)			
Report Total Revenues					1,143,518.00-	1,143,518.00-	127,239.15-	395,663.45-	34.60%		747,854.55-
Report Total Expenditures					11,633,530.00	11,633,530.00	730,716.31	6,185,613.41	53.17%	927,123.11	4,520,793.48
Report Net Income/(Loss)					(10,490,012.00)	(10,490,012.00)	(603,477.16)	(5,789,949.96)			

Statistical Section - presents additional financial, economic, social and demographic information to provide a more complete understanding of the County and its financial affairs.

Other Supplemental Schedules - disclosure required by bond covenants.

County Structure and Services

Lee County was founded in 1887 and named in honor of General Robert E. Lee. The County is located on the Gulf of Mexico in the southwestern portion of Florida and encompasses approximately 811 square miles, including several small islands in the Gulf of Mexico. Three incorporated municipalities are located on the mainland: Fort Myers (the county seat), Bonita Springs, and Cape Coral. The Town of Fort Myers Beach is located on Estero Island and the City of Sanibel is situated on Sanibel Island. The unincorporated communities include Lehigh Acres, Estero, North Fort Myers, Tice, Alva, Matlacha, Bokeelia, St. James City, and Captiva Island. Lee County's climate can be classified as subtropical with temperatures averaging from 64 degrees (F) in January to 82 degrees (F) in August.

Lee County experienced significant growth between 1990 and 2001 increasing its population by more than 30 percent to 454,918. Growth is projected to continue at a slower rate through this decade, increasing population in the County to over 539,000 by 2010, and in the southwest Florida area to more than a million. With more than 25 percent of its residents over the age of 65, the County is well known as a retirement destination. However, the 45-64 age group is growing the most rapidly and is projected to overtake the over-65 age group and comprise 29 percent of the total population by 2010.

County Services and Reporting Entity

The County provides its citizens with a wide range of services that include law enforcement, human and community assistance-related services, civil and criminal justice system services, road and bridge maintenance, park operation, library services, and other general and administrative support services. In addition, airport facilities, transit system, water and wastewater system, toll bridge facilities, and a waste-to-energy facility are provided under an enterprise concept with user charges set by the Board of County Commissioners.

The Board of County Commissioners (Board) is the legislative body for the County, having the responsibility of budgeting and providing all the funding used by the various County departments and the separate Constitutional Officers, with the exception of fees collected by the Clerk of Circuit Court, Property Appraiser, and Tax Collector. Under the direction of the Clerk of Circuit Court, the Finance Department maintains the accounting system for the Board's operations. The other Constitutional Officers maintain their own accounting systems. For purposes of this report the operations of the County as a whole, including all Constitutional Officers, have been presented.

In addition to the divisions of the Board and the Constitutional Officers, the Lee County Port Authority, a blended component unit, and Gulf Environmental Services, Inc., a discrete component unit, are included in this Comprehensive Annual Financial Report.

Budgetary Controls

The adopted budget is controlled in accordance with Chapter 129, Florida Statutes, and a formal budget policy which is incorporated into the County's Administrative Code. The Director of Budget Services, on behalf of the County Manager, is responsible for the preparation of the Board's budget. The legally adopted total appropriation for a fund may only be changed by resolution of the Board. Full authority to transfer budgetary amounts other than these instances is delegated to the County Manager or the Director of Budget Services. When the Board adopts the program budget it is integrated into the reporting system for management reporting purposes. Budget-to-actual comparisons are provided in this report for each fund for which an appropriated annual budget has been adopted. Original and final budgets for major governmental funds are also provided. The Constitutional Officers' budget control is retained at the fund level; the budgets of the Property Appraiser and Tax Collector are approved by the Florida Department of Revenue and those of the Clerk of Circuit Court, Sheriff, and Supervisor of Elections approved by the Board.

- Conservation 2020 reached a 10,000 acre milestone of environmentally sensitive land purchased and set aside for preservation
- Opening of Hickey's Creek Mitigation Park, now the County's largest regional park at 1,115 acres
- Formal request to South Florida Water Management District for water "reservation" for the Caloosahatchee River and Estuary to ensure adequate water flow down the river in dry season to protect estuaries and prevent saltwater intrusion into the river

Projects currently in progress or in the design or permitting phase include the following:

- Construction on the Midfield Terminal Complex at Southwest Florida International Airport began in February, 2002. The \$386 million project, which includes a 750,000 square foot terminal with 28 gates on three concourses, a 12,000-foot parallel taxiway, a three-story parking garage, large surface parking areas, and access roads, including a two-level terminal roadway system, is expected to be completed in 2005.
- The Division of Solid Waste is preparing permits for the expansion of the award-winning Waste-to-Energy Facility. With the addition of a third 600 ton-per-day boiler unit at a projected cost of \$80 million, capacity will increase by 50 percent to 1,800 tons per day. This project will be funded with revenue bonds which will be repaid through garbage fees.
- An interest-free loan of \$1.5 million from the Florida Department of Transportation will be used to design the rehabilitation of the Cape Coral Bridge and Sanibel Causeway Toll Plazas. Construction is scheduled to begin in 2004. Construction costs are estimated at \$4.5 million for the Sanibel plaza and \$2.5 million for the Cape Coral plaza.
- Fourteen acres have been purchased for the Lakes Regional Library, a 40,000 square foot facility which will be expandable to 60,000 square feet. Construction costs are estimated at \$10.3 million in addition to land costs of \$1.3 million.
- Permits have been approved to widen Alico Road to six lanes between Interstate 75 and U.S. 41. This project also includes deepening of the Briarcliff Ditch and improvement of the Briarcliff/Fiddlesticks Canal and is expected to take eighteen months to complete.

Cash Management and Investments

Cash temporarily idle during the year was invested. Cash in a depository account is either invested in overnight repurchase agreements, one-day discount notes, or transferred to the State Board of Administration's (SBA) Local Government Surplus Funds Investment Pool Trust Fund. The Board's repurchase agreements (repos) require the investments to be collateralized at 101 percent for Treasuries or 102 percent for agencies. The risk of loss is considered minimal to the County due to the short-term nature of these investments.

Investments during the year were:

- Repurchase agreements with primary United States broker/dealer firms, reporting daily to the New York Federal Reserve Bank. All term repurchase agreements (except those held by the County's trustees) are collateralized by at least 101 or 102 percent with the collateral held in the County's name by a third-party safekeeping agent. The collateral is valued weekly and interest earned ranged from 1.88 percent to 1.91 percent. The flex repurchase agreement is collateralized by at least 104 or 105 percent with the collateral held in the County's name by a third-party safekeeping agent. The collateral is valued daily and the rate of return was 6.95 percent. The flex repurchase agreement ends in 2005.
- The Florida State Board of Administration operates an investment pool for local governments. The underlying securities and the State General Fund collateralize investments in the pool. The average yield was 2.08 percent.



111 North Orange Avenue, Suite 1600
P.O. Box 3031
Orlando, FL 32802

Independent Auditors' Report

To the Board of County Commissioners
and the Constitutional Officers of
Lee County, Florida:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Lee County, Florida (County) as of and for the year ended September 30, 2002, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of Lee County, Florida. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of four separately elected Constitutional Officers of Lee County, Florida including the Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector, which represent 2 percent and 5 percent, respectively, of the assets and revenues of the governmental activities, 22 percent and 8 percent, respectively, of the assets and revenues of the general fund, and 3 percent and 3 percent, respectively, of the assets and revenues of the aggregate remaining fund information. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lee County, Florida as of September 30, 2002, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.



Management Discussion and Analysis

This discussion and analysis of Lee County's (the County) financial statements is designed to introduce the basic financial statements and provide an analytical overview of the County's financial activities for the fiscal year ended September 30, 2002. The basic financial statements are comprised of the government-wide financial statements, fund financial statements, and footnotes. We hope this, in conjunction with additional information provided in our letter of transmittal (pages ix - xiii), will assist readers in identifying significant financial issues and changes in the County's financial position. In this MD&A, all amounts, unless otherwise indicated, are expressed in thousands of dollars.

Financial Highlights

- At the close of fiscal year 2002 the County's assets exceeded its liabilities, resulting in net assets of \$1,649,439. Governmental and business-type assets exceeded its liabilities by \$980,011 and \$669,428, respectively.
- The County's total net assets increased \$178,421, or 12.1 percent, in comparison to prior year.
- The County had \$423,508 of unrestricted net assets that can be used to meet the County's ongoing obligations.
- Total revenues increased \$53,448, or 8.3 percent, in comparison to prior year.
- Total expenses increased \$35,525, or 7.3 percent, in comparison to prior year.
- The County's governmental activities reported total net assets of \$980,011, which is an increase of \$124,141, or 14.5 percent, in comparison to prior year. Approximately 24.5 percent of the total, or \$240,731, is unreserved, undesignated, and thus available for use at the County's discretion.
- The County's business-type activities reported total net assets of \$669,428, which is an increase of \$54,280, or 8.8 percent, in comparison to prior year. Nearly 27.3 percent of the total, or \$182,777, is unrestricted, and thus available for spending at the County's discretion.

Government-wide Financial Statements

The government-wide financial statements (statement of net assets and statement of activities found on pages 16-17) concentrate on the County as a whole and do not emphasize fund types but rather a governmental or a business-type classification, which are presented in separate columns. The governmental and business-type activities comprise the primary government and are reported separate from the component unit for which the County is accountable. In addition, neither fiduciary funds nor component units that are fiduciary in nature are included in the government-wide financial statements.

General governmental and intergovernmental revenues support the governmental activities, whereas the business-type activities are primarily supported by user fees and charges for services. The purpose of the government-wide financial statements is to allow the user to be able to analyze the County's financial position.

The statement of activities reflects the expenses of a given function or segment, which are offset by program revenues. Program revenues are defined as charges for services, operating grants and contributions, and capital grants and contributions directly associated with a given function. Taxes are reported under general revenue. The County maintains indirect expenses and therefore reports this allocation in a separate column on the government-wide statement of activities.

The effect of the interfund activity has been removed from the government-wide financial statements. However the interfund services between functions are not eliminated. The internal service activity has been eliminated except for the outside activity on the government-wide financial statements.

Lee County, Florida

Fiduciary Fund Financial Statement

The fiduciary fund financial statement (found on page 34) is not included in the government-wide financial statements because the resources of those funds are not available to support the County's programs. The only type of fiduciary funds the County maintains, agency funds, are used to account for assets held by the County as an agent for individuals.

Government-Wide Financial Analysis

The government-wide financial statements were designed so that the user could determine if the County is in a better or worse financial condition from the prior year.

The following is a condensed summary of net assets for the primary government for fiscal years 2002 and 2001.

Lee County, Florida
Summary of Net Assets
September 30, 2002 and 2001

	Governmental Activities		Business-type Activities		Total	
	2002	2001	2002	2001	2002	2001
Current and other assets	\$551,974	\$488,144	\$678,858	\$676,707	\$1,230,832	\$1,164,851
Capital assets	805,743	758,021	922,159	892,282	1,727,902	1,650,303
Total assets	1,357,717	1,246,165	1,601,017	1,568,989	2,958,734	2,815,154
Other liabilities	95,053	93,532	38,829	36,566	133,882	130,098
Non-current liabilities	282,653	296,763	892,760	917,275	1,175,413	1,214,038
Total liabilities	377,706	390,295	931,589	953,841	1,309,295	1,344,136
Net Assets:						
Invested in capital assets, net of related debt	538,217	479,665	309,741	274,260	847,958	753,925
Restricted	201,063	168,988	176,910	176,428	377,973	345,416
Unrestricted	240,731	207,217	182,777	164,460	423,508	371,677
Total net assets	\$980,011	\$855,870	\$669,428	\$615,148	\$1,649,439	\$1,471,018

Note: Fiscal year 2001 balances are restated due to a prior period adjustment. Additional information can be found in Note VI on pages 70-71.

The investment in capital assets, net of related debt is the largest portion of the net assets. This represents capital assets (land, buildings, improvements, equipment, furniture, vehicles and rolling stock, and infrastructure), net of accumulated depreciation, and the outstanding related debt used to acquire the assets. The invested in capital assets, net of related debt balance of \$847,958 (51.4 percent of total net assets) increased \$94,033, or 12.5 percent, in comparison to prior year.

The restricted net asset balance of \$377,973 (22.9 percent of total net assets), increased \$32,557, or 9.4 percent, in comparison to prior year. This balance represents assets that are subject to external restrictions on how they are used.

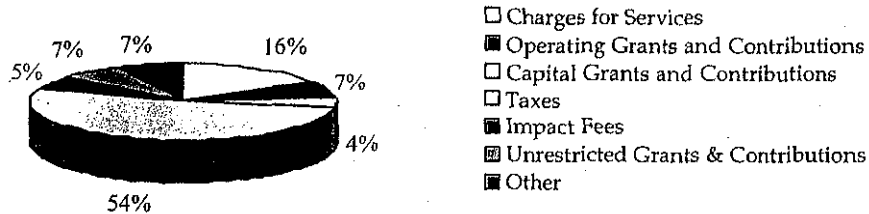
The unrestricted net asset balance of \$423,508 (25.7 percent of total net assets), increased \$51,831, or 13.9 percent, in comparison to prior year. This balance represents assets that are available for spending at the County's discretion.

Lee County, Florida

governmental activities is 69.6 percent of the total increase in net assets. This increase in the governmental activities' invested in capital assets net of related debt is \$58,552, or 12.2 percent, in comparison to prior year.

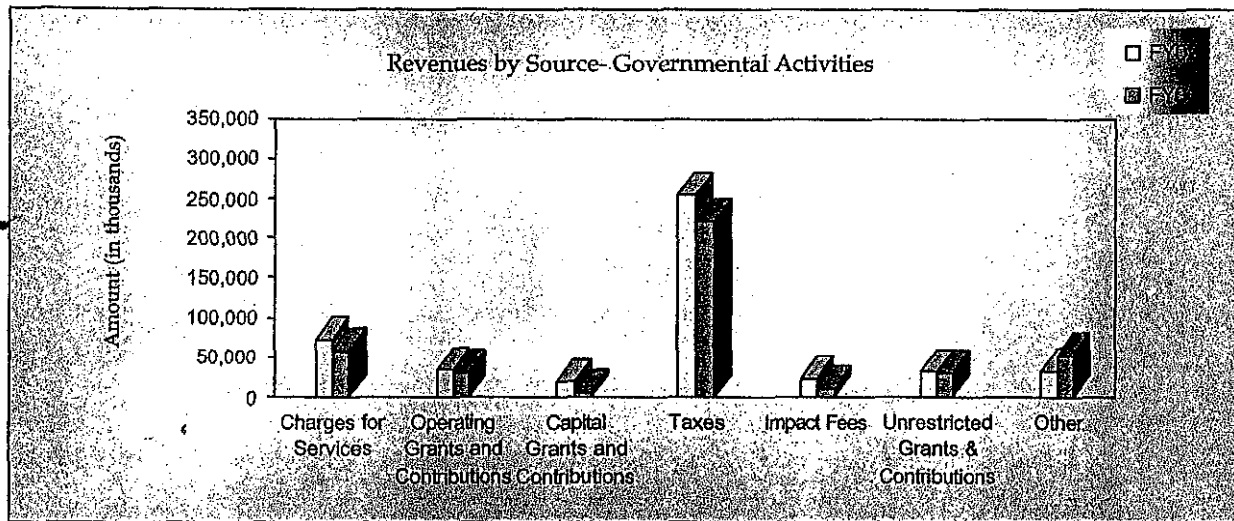
The following is a chart of revenues by source for governmental activities by percent of total revenues.

Revenues by Source- Governmental Activities



Total revenues for governmental activities increased \$63,496 or 15.5 percent, in comparison to prior year.

The following is a chart of revenues by source for governmental activities for fiscal years 2002 and 2001.



Charges for services reported in governmental activities increased \$16,238, or 28.2 percent, in comparison to prior year. The increase consists of an increase of \$4,400 in recording fees and an increase of \$7,810 for recognition of special assessment revenue previously deferred.

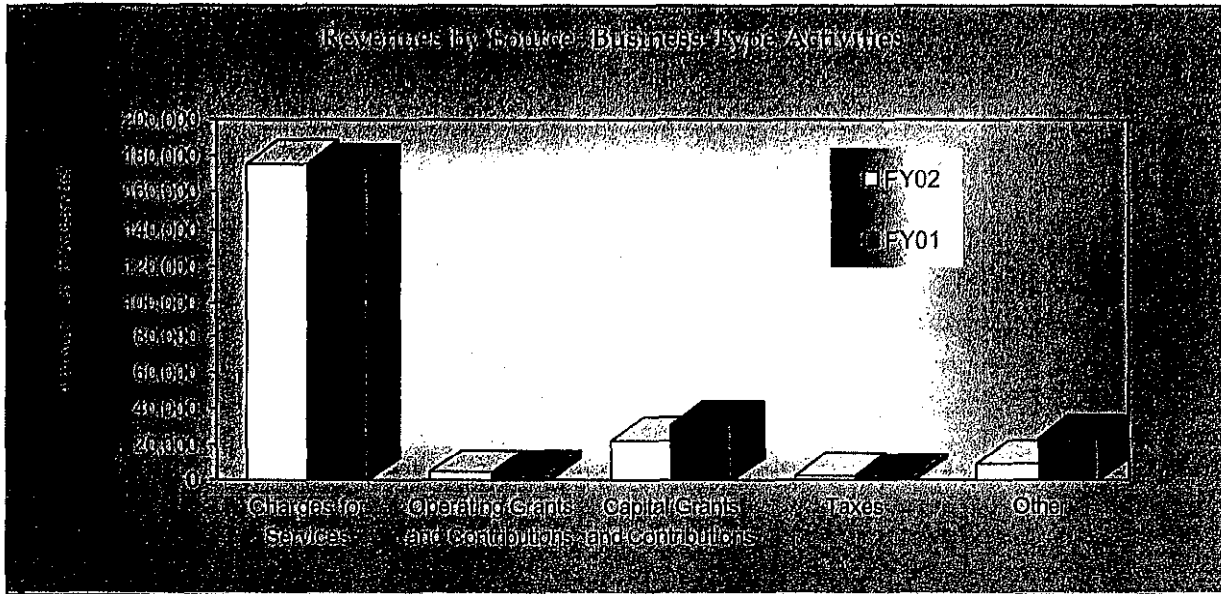
Capital grants and contributions increased \$15,419, or 279.8 percent, in comparison to prior year. The increase consists of an increase of \$7,898 from developer contributed infrastructure in lieu of impact fees, and an increase of \$7,243 for recognition of special assessment revenue previously deferred.

Taxes reported in governmental activities increased \$31,881, or 14.3 percent, in comparison to prior year. The increase is a combination of the following:

- The assessed property value increased resulting in higher ad valorem tax revenues. The general fund's ad valorem tax revenue increased \$17,426, or 14.3 percent, in comparison to prior year. The library fund's ad valorem tax revenue increased \$3,576, or 14.6 percent, in comparison to prior year. The MSTU fund's ad valorem tax revenue increased \$2,375, or 14.5 percent, in

Lee County, Florida

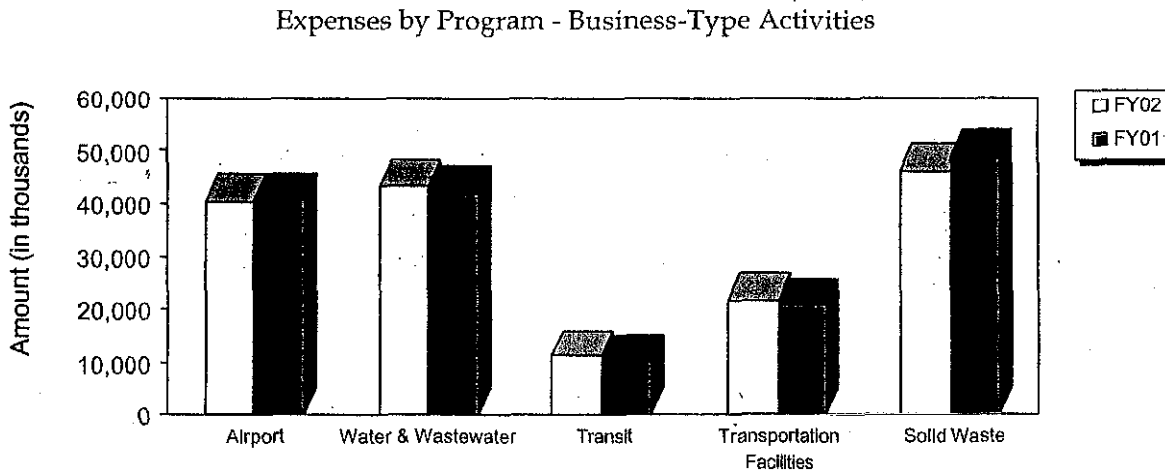
The following is a chart of revenues by source for business-type activities for fiscal years 2002 and 2001.



Although total revenues reported in business-type activities decreased (\$10,048), or 4.3 percent in comparison to prior year, charges for services increased \$1,723, or 1.0 percent, in comparison to prior year.

Other revenue reported in business-type activities decreased due to lower interest earnings.

The following is a chart of expenses by program for business-type activities for fiscal years 2002 and 2001.



Total business-type expenses increased \$516, or .3 percent, in comparison to prior year.

Lee County, Florida

Capital Assets

Non-depreciable capital assets include land and construction in progress. Depreciable assets include buildings, improvements other than buildings, machinery and equipment, and infrastructure.

The following is a schedule of the County's capital assets as of September 30, 2002 and 2001:

Lee County, Florida
Capital Assets
September 30, 2002 and 2001

	Governmental Activities		Business-type Activities		Total	
	2002	2001	2002	2001	2002	2001
Land	\$220,565	\$214,230	\$185,925	\$185,663	\$406,490	\$399,893
Construction in progress	135,486	138,819	123,811	81,732	259,297	220,551
Buildings	169,773	166,264	163,211	159,132	332,984	325,396
Improvement other than buildings	31,897	20,666	172,899	168,680	204,796	189,346
Machinery & equipment	134,912	117,535	140,711	137,197	275,623	254,732
Infrastructure	340,118	306,804	411,579	405,810	751,697	712,614
Total capital assets	1,032,751	964,318	1,198,136	1,138,214	2,230,887	2,102,532
Accumulated depreciation	(227,008)	(206,297)	(275,977)	(245,932)	(502,985)	(452,229)
Total	\$805,743	\$758,021	\$922,159	\$892,282	\$1,727,902	\$1,650,303

Noteworthy capital asset purchases/projects that took place in fiscal year 2002 were as follows:

- Purchased 11 new ambulances
- Purchased several dump trucks
- Upgraded Sheriff's Dispatch Center
- Development Services Inspector/License Building Project
- Veteran's Park Project Phase II
- Three Oaks Extension Project
- Bonita Beach Road Widening/Resurfacing Project
- Purchase of right-of-way land for Palmetto Avenue Extension Project
- The continuation of the Airport's Midfield Project

Additional information on the County's capital assets can be found in Note V on pages 48-51.

Debt Administration

At September 30, 2002, the County had \$1,119,903 of outstanding bonded debt. The revenue bonds, which are each payable from a specific revenue stream, had an outstanding balance of \$1,115,123, or 99.6 percent of the total bonded debt. The general obligation bonds, which are backed by the full-faith and credit of the County within the Districts, had an outstanding balance of \$1,870, or .1 percent of the total bonded debt. The special assessment bonds, which are collateralized by special assessments levied against benefited property owners, had an outstanding balance of \$2,910, or .3 percent of the total bonded debt. The outstanding bond balance decreased \$53,800, or 4.6 percent, in comparison to prior year.

Total debt, which includes bonds payable (net of unamortized discounts/premiums and gains/losses), variable debt, notes payable, capital leases, self-insurance claims payable, compensated absences, and arbitrage payable decreased \$39,379, or 3.3 percent, in comparison to prior year.

UNIFORM EXPENSE OBJECT CODES

FY 02-03

Object Codes Added:

- 502315 Health Insurance (Retiree)
- 502335 Dental Insurance (Retiree)
- 503131 Financial Services Tax Collector
- 504963 Administrative Charges (Special Districts)

Object Codes Deleted:

504145 For new equipment use 506410 and for repairs use 504630 or 504670

Object Codes Verbiage Changed:

- 503130 Financial Services - **Deleted** "tax collector fees" and **Added** "credit card acceptance fees"
- 503490 Other Contracted Services - **Deleted** - "janitorial services"
- 504130 Internal Telephone Line Charge (IGS-Variable) - **Deleted** "Reimbursement for fixed equipment charges as provided by I.T.G." and **Added** "Reimbursement for basic charges from ITG - mainly for voice lines and shared voice circuits (shared by various departments). Includes maintenance expense, equipment/labor charges and the telephone service providers management fee/related expenses."
- 504135 Internal Telephone Usage (IGS - Variable) - **Deleted** "Reimbursement for variable charges associated with the use of telephones: i.e. long distance charges and major telephone equipment purchases." and **Added** "Reimbursement for usage such as long distance, calling cards, 800 incoming lines, dedicated voice circuits (only one department uses the circuit), and small equipment telephone purchases such as a special telephone."
- 504210 Freight, Postage and Courier Services - **Added** - "by object code"
- 504670 Equipment Repair Parts - **Added** "Labor should be charged to 504630"
- 504690 Other Repair and Maintenance (Parts & Labor) - **Changed** the object code name and verbiage to "Internal Repair and Maintenance (Internal Use Only) - Internal Maintenance and Repair"
- 504955 Solid Waste Assessment - **Changed** vendor # to "107045".
- 504960 Administrative Charges - **Deleted** "special districts and county building such as"
- 5062XX Building (FIXED ASSETS PROPERTY CONTROL) - **Deleted** "Does not require a project number greater than 600"
- 5063XX Improvements Other Than Buildings (FIXED ASSETS PROPERTY CONTROL) **Deleted** "Does not require a project number greater than 600"
- 5065XX Construction - **Deleted** "and a project number greater than 600"

Revised January 8, 2001

* Indicates change to existing verbiage.

501390 Salaries & Fringes - Deputies & Assistants - Payment to Sheriff for deputy and assistants.

5014XX Overtime

501410 Overtime - Time that is put in on timesheets in the OT1 column, hours to be paid at regular hourly rate; this time is outside of the regular hours, sick hours, and vacation hours.

501415 Overtime (Time and One-Half) - Time that is put in on timesheets in the OT1.5 column, hours to be paid at time and one-half the regular hourly rate. This time is hours worked over the 40 hours per week.

501420 Holiday Pay - Holiday pay paid at regular hourly rate due to employee not working on the holiday, but eligible for Holiday pay.

501425 Holiday Pay (Time and One Half) - Holiday pay paid at time and one-half the hourly rate due to employee working on the holiday.

501430 Disaster Pay Overtime (1.5) - Pay for overtime hours worked during a BOCC declared emergency.

5015XX Special Pay

No retirement benefits shall be paid under the provisions of the Florida Retirement System.

501510 Special Pay (Without Retirement) - Award Pay, Severance, and Sick Payout and "Frozen" Bank time payout, at time of termination.

501520 Incentive Pay - (Airport and EMS only) - includes "Fire Incentive" pay.

501530 Pay Plan Adjustment - Amount budgeted for pay plan adjustments (COUNTY ADMINISTRATION use only).

501540 Longevity Pay

501545 House Pay - (Does not include taxable housing).

501550 Sick Leave Buy Back (annual payment for unused sick hours). This excludes payment of sick hours due to termination of county employment.

- 504010 Local Travel - Class "C" travel, within the County and adjacent counties; only to include Lee, Charlotte, Glades, Hendry, and Collier counties. Travel for short or one-day trips where the traveler is not away from official headquarters overnight. Authorization must be given by an employee's Supervisor in the form of a memo, travel form, or other written document. Includes reimbursement to County employees for travel expenses that are part of an employee's day-to-day duties, and for non-recurring day trips (such as seminars). A "Local Travel Report" form must be completed for all employee reimbursements.
- 504011 Bridge Tickets & Passes - (while in county vehicle only). Purchase of transponders.
- 504015 County Sponsored Functions - As per Lee County Ordinance 90-18 (which amended 88-18) for functions organized, sponsored, or co-sponsored by the Board of County Commissioners which include expenditures made for meals and other social events associated with staff development and community meetings. Approval required from Department Director.
- 504022 Out-of-County Travel - Cost of Class "A," "B," or AC \cong travel outside Lee County and adjacent counties as defined in Local Travel, except for international travel. For employees only. Travel requires Division Director (or designee) approval. Includes meals, per diem, conference registration charges, hotels, and other incidental travel-related expenses. Charter Service requires County Manager (or designee) approval. *NOTE: Non-County employee travel expenses should not be charged here.*
- 504024 International Travel - Cost of Class "A" travel outside the mainland United States for employees only; requires Department Director approval (except for VCB). Includes meals, per diem, conference registration charges, hotels, and other incidental travel-related expenses.
- 504025 Interview Expenses - Reimbursable travel expenses for candidates for employment in executive and professional positions. Must be approved by one of the following: County Attorney, Hearing Examiner, or Department Director.
- 504030 Motor Pool Charges (IGS-Variable) - Monthly reimbursement to Fleet Management for maintenance services, repairs, vehicle replacement, and fuel on light vehicles (under 1 ton). This will be billed on a monthly basis at a minimum rate of 500 miles per light vehicle. Usage above 500 miles per month would be added to total monthly bill per vehicle.

5047XX Printing and Binding

504710 Printing, Binding, and Copying (External) - Cost of services (printing, copying reports, pamphlets, and microfilm storage) from an outside vendor.

504715 Printing, Binding, and Copying (Internal) - Customized printing of forms, brochures, booklets, flyers, etc.

5048XX Promotional Activities

504810 Promotional Advertising and Expenses - Cost of advertising and other activities of a promotional nature. Does not include legal, public notice, or employment advertising.

504811 Promotions/Brochures/Entertainment - (primarily for VCB and Economic Development use in promoting tourism and Business Development in Lee County). For entertainment expenses only, according to F.S. 125.0104, approval required from County Manager or designee.

504820 Promotional Novelties for Resale

5049XX Other Current Charges and Obligations

504901 Expert Witness Fees - Requires County Attorney's approval.

504930 Deputy Clerk Fees - Includes recording fees and filing fees.

504945 Tax - to be used for Three-S Disposal, Inc. only, or Finance approval.

504950 Indirect Cost - Charges to grants, enterprise funds, and MSTU to cover general fund administrative department costs.

504955 Solid Waste Assessment - for the Solid Waste Resource Recovery assessment charged to vendor #031421.

504960 Administrative Charges - Lee County administrative charges for finance, budget, administrative costs and overhead cost, i.e. electric, water, debt service, etc. for special districts and county buildings such as DCD/PW Building.

504961 Administrative support - Internal reimbursement for services associated with administrative and clerical support at DCD/PW Building.

504962 Fiscal support - Internal reimbursement for services associated with fiscal support at DCD/Public Works Building.

CATEGORY - Capital Outlay, 506000-506999

Purchases in Capital Improvement Projects (CIP) and Capital Outlay for Operating Budgets typically use object codes that are 506000 or above.

5061XX Land (FIXED ASSETS PROPERTY CONTROL)

Acquisition cost of land including the purchase price for the parcel(s), legal and title fees, filling and excavation costs, closing costs, appraisal and negotiation fees, surveying fees, recording fees, lien, mortgage, or encumbrance assumption on the property, and any additional land improvements that have an indefinite life.

When land has been purchased for the purpose of constructing a building, all costs incurred up to the excavation for the new building are considered land costs. Removal of old buildings, clearing, grading, and filling are considered costs of the land because these costs are necessary to get the land in condition for its intended purpose.

Any proceeds obtained in the process of getting the land ready for its intended use, such as salvage receipts on demolition of an old building, or the sale of timber that has been cleared, are treated as reductions in the price of the land.

506110 Land and Court of Registry Deposits

506199 Land Acquisition Services – This includes appraisal fees, surveys, filling and excavation costs, as defined above.

5062XX Buildings (FIXED ASSETS PROPERTY CONTROL)

The acquisition cost of permanent structures used to house persons and property owned. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings.

The cost of buildings should include all expenditures related directly to their acquisition or construction.

These costs include (1) materials, labor, and overhead costs incurred during construction; and, (2) fees such as attorney's and architects, and building permits.

All costs incurred, starting with excavation to completion of the building, are considered part of the building costs.

Examples: Office buildings, firehouses, garages, jails, zoos, and park and recreational buildings.

**SECTION G -- GENERAL TERMS, ASSURANCES, AND CONDITIONS
FOR PARTICIPATION IN FEDERAL AND STATE PROGRAMS**

GENERAL ASSURANCES FOR PARTICIPATION

IN FEDERAL AND STATE PROGRAMS

**Implemented by the Florida Department of Education Under the
Provisions of the Education Department General Administrative
Regulations (EDGAR) of the United States Department of Education**

**SECTION G -- GENERAL TERMS, ASSURANCES, AND CONDITIONS
FOR PARTICIPATION IN FEDERAL AND STATE PROGRAMS**

TERMS

Applicant

A school district or other agency seeking a project award from the Florida Department of Education.

Budget

The applicant's financial plan, in terms of accounts and amounts, showing use of funds for carrying out project objectives, services or activities as found on the Project Budget Summary and Disbursement Report and on other budget documents required by the Florida Department of Education.

Budget Period

The interval of time into which a project period is divided for budgetary purposes.

Carryover

The unspent balance of a project to be continued under the same project award into subsequent budget periods of the next fiscal year.

Disbursement

Payment made in cash or by check.

Equipment

A material item of a non-expendable nature, such as a built-in facility, a movable or fixed unit of furniture or furnishings, an instrument or apparatus, a machine (including attachments), instructional skill-training device, or a set of small articles whose parts are replaceable or repairable, the whole retaining its identity and utility over a period of time which is characteristic for items of its class.

Monitoring

Florida Department of Education activities which determine that funds are used and programs are operated in accordance with applicable federal and state statutes, rules and regulations.

More Restrictive Conditions

Special requirements or restrictions imposed on a project recipient as a condition of project approval by the Florida Department of Education.

Obligations

The amounts for orders placed, contracts awarded, services received, or for similar transactions during the stipulated project period, which will require payment during the same or a future period.

SECTION G -- GENERAL TERMS, ASSURANCES, AND CONDITIONS FOR PARTICIPATION IN FEDERAL AND STATE PROGRAMS

ASSURANCES

Assurance is hereby given that:

1. The local educational agency will administer each program covered by the application in accordance with all applicable statutes, regulations, program plans, and applications;
2. The control of funds provided to the local educational agency under each program and title to property acquired with those funds will be in a public agency, and that a public agency will administer those funds and property;
3. The local educational agency will use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, Federal funds paid to that agency under each program;
4. The local educational agency will make reports to the Florida Department of Education and to the U.S. Secretary of Education as may reasonably be necessary to enable the Florida Department of Education and the U.S. Secretary of Education to perform their duties and that the local educational agency will maintain such records, including the records required under section 1232 (f) of this title, and provide access to those records, as the Florida Department of Education or the U.S. Secretary of Education deem necessary to perform their duties;
5. The local educational agency will provide reasonable opportunities for the participation by teachers, parents, and other interested agencies, organizations, and individuals in the planning for and operation of each program;
6. Any application, evaluation, periodic program plan or report relating to each program will be made readily available to parents and other members of the general public;
7. In the case of any project involving construction –
 - A. The project is not inconsistent with overall State plans for the construction of school facilities, and
 - B. In developing plans for construction, due consideration will be given to excellence of architecture and design and to compliance with standards prescribed by the U.S. Secretary of Education under section 794 of Title 29 in order to ensure that facilities constructed with the use of Federal funds are accessible to and usable by handicapped individuals;
8. The local educational agency has adopted effective procedures for acquiring and disseminating to teachers and administrators participating in each program significant information from educational research, demonstrations, and similar projects, and for adopting, where appropriate, promising educational practices developed through such projects;
9. None of the funds expended under the applicable program will be used to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any organization representing the interests of the purchasing entity or its employees or any affiliate of such an organization.

**SECTION G -- GENERAL TERMS, ASSURANCES, AND CONDITIONS
FOR PARTICIPATION IN FEDERAL AND STATE PROGRAMS**

transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
- (d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default; and

B. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

Drug-Free Workplace (Grantees Other Than Individual)

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 CFR Part 85, Sections 85.605 and 85.610.

- A. The applicant certifies that it will continue to provide a drug-free workplace by:
 - (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - (b) Establishing an on-going drug-free awareness program to inform employees about:
 - (1) The dangers of drug abuse in the workplace;
 - (2) The grantee's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);

SECTION G -- GENERAL TERMS, ASSURANCES, AND CONDITIONS FOR PARTICIPATION IN FEDERAL AND STATE PROGRAMS

Drug-Free Workplace (Grantees who are Individuals)

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 CFR Part 85, Subpart F, for grantees, as defined at 34 CFR Part 85, Sections 85.605 and 85.610.

- A. As a condition of the grant, I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant, and
- B. If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity. I will report the conviction, in writing, within 10 calendar days of the conviction, to: Director, Grants and Contracts Service, U.S. Department of Education, 400 Maryland Avenue, S.W. (Room 3124, GSA Regional Office Building No.3), Washington, D.C. 20202-4571. Notice shall include the identification number(s) of each affected grant.

Florida Statutes

Chapter 216.347 – Disbursements of grants and aids appropriations for lobbying prohibited.

- A state agency, water management district, or the judicial branch may not authorize or make any disbursement of grants and aids appropriations pursuant to a contract or grant to any person or organization unless the terms of the grant or contract prohibit the expenditure of funds for the purpose of lobbying the Legislature, the judicial branch, or a state agency. The provisions of this section are supplemental to the provisions of s. 11.062 and any other law prohibiting the use of state funds for lobbying purposes. However, for the purposes of this section and s. 11.062, the payment of funds for the purpose of registering as a lobbyist shall not be considered a lobbying purpose.

Chapter 216.349 – Financial review of grants and aids appropriations; audit or attestation statement.- (1) *Before disbursing any funds from a grants and aids appropriation pursuant to a grant or contract, the state agency, or the judicial branch, authorized by the appropriations act to administer the funds and the Comptroller must independently ensure that the proposed expenditure is in accordance with all legal and regulatory requirements and find that the terms of the grant or contract specifically prohibits the use of funds for the purpose of lobbying the Legislature, the judicial branch, or a state agency.*

(2) *Any local governmental entity, nonprofit organization, or for-profit organization that is awarded funds from a grants and aids appropriation by a state agency shall:*

- (a) *If the amounts received exceed \$100,000, have an audit performed in accordance with the rules of the Auditor General promulgated pursuant to s. 11.45, except that this audit may not be paid for with federal funds unless the amounts expended exceed \$300,000, in accordance with the Single Audit Act Amendments of 1996;*

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indirect costs related to federal grants. Amounts from zero to the maximum negotiated rate may be approved for a program or project by the Department of Education administrator. Indirect costs shall only apply to federal projects.

Other Agencies

To be allowed to recover indirect costs, agencies other than school districts must furnish to the Comptroller's Office a copy of their current negotiated indirect cost plan that has been approved by the appropriate cognizant agency. Indirect costs shall only apply to federal projects.

State Agencies, Universities and Community Colleges

State agencies, state universities and state community colleges must comply with Florida Statutes 216.346 which states "in any contract between state agencies, including any contract involving the State University System or the State Community College System, the agency receiving the contract or grant moneys shall charge no more than 5 percent of the total cost of the contract or grant for overhead or indirect costs or any other costs not required for the payment of direct costs."

Restrictions on Indirect Cost

Restrictions to the amount or percentage that can be charged to a project's administration (which includes indirect cost) will be reflected in the approved project application or amendment where applicable.

Lobbying

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 34 CFR Part 82, for persons entering into a grant or cooperative agreement over \$100,000, as defined at 34 CFR Part 82.105 and 82.110, the applicant certifies that:

- (a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;
- (b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions;

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- d. Performance-based payments will be distributed upon receipt of a properly prepared invoice and acceptance of units of deliverables by the Program Administrator.

Personnel Costs -- Time Distribution

Charges to federal projects for personnel costs, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practice of the Local Educational Agency (LEA) and approved by a responsible official(s) of the LEA.

As required by OMB Circular A-87, when employees work solely on a single federal award or cost objective, charges for their salaries and wages must be supported by periodic certifications (at least semi-annually) that the employees worked solely on that program for the period covered by the certification. These certifications must be signed by the employee or a supervisory official having first hand knowledge of the work performed by the employee.

When employees work on multiple activities or cost objectives (e.g., more than one federal project, a federal project and a non-federal project, an indirect cost activity and a direct cost activities), the distribution of their salaries or wages will be supported by personnel activity reports or equivalent documents which meet the following standards:

- a. reflect an after-the-fact distribution of the actual activity of each employee,
- b. account for the total activity for which each employee is compensated,
- c. be prepared at least monthly and must coincide with one or more pay periods, and
- d. be signed by the employee.

The U.S. Department of Education has approved for use in Florida, a substitute system for allocating salaries to federal projects. This substitute system, the Personnel Activity Reporting System (PARS), may be implemented by LEA's, so long as it is implemented as described in the June, 1996 *Implementation Memorandum* and the *Personnel Activity Reporting Handbook*.¹ When LEA's choose to use the substitute system (PARS), no variations are allowable without specific authorization from the Florida Department of Education. LEA's choosing not to use the approved substitute system must implement a system that meets all of the OMB Circular A-87 standards specified above (a-d). LEA's choosing to use the substitute system must inform the FDOE Comptroller's Office and specify the reporting months.

Participation of Private School Students and Staff In Federal Grants

Students and staff of nonpublic schools shall be given an opportunity for equitable participation in activities or services conducted by school districts utilizing federal funds.

¹ This does not authorize LEA's to consolidate administrative funds or utilize vocational education teams which apply only to the responsibilities of the Florida Department of Education.

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from such sales will remain at the subgrantee level to be used in the same ongoing program. Funds from such sales will be treated as other program income in the same ongoing program(s).

This type income should be amended into a current year's project in which the sale occurred. It should then be reported on line 11 of the Project Budget Summary and Disbursement Report (form FA-399) as a total for the fiscal year in which the sale(s) occurred. This identification of income is necessary to meet reporting requirements of the United States Department of Education.

Complete documentation for this type income and expenditures should be maintained for monitoring and auditing purposes.

Income from the sale of this type property should be recorded in the agency's Special Revenue Account as other income and identified as such for the federal cash advance reconciliation at the end of each fiscal year.

If the agency is no longer receiving funds for the particular project or program, the income from such equipment sales will be returned to the Florida Department of Education to be forwarded to the United States Department of Education.

- (3) Property purchased by JTPA funds remain the property of the Department of Education and are disposed of by the Department in compliance with State and Federal regulations.

Disposition of Real Property

Disposition of real property will be handled on an individual basis in accordance with EDGAR 80.31(c)(1)(2)(3). The local educational agency will also coordinate real property dispositions with the program coordinator responsible for the particular project or program from which the real property was purchased.

Property purchased entirely with state funds shall meet the minimum requirements of the Auditor General as defined in the County and District Tangible Personal Property publication in addition to local procedures.

Purchasing

Recipients may use their own procurement policies provided that they meet the minimum requirements of federal and state statutes, rules and regulations.

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- (e) (2) The right of access in this section must not be limited to the required retention period but shall last as long as the records are retained.

Single Audit Act of 1984 and Amendments of 1996

Audit requirements for state and local governmental recipients of federal grants were implemented by the Office of Management and Budget (OMB) to comply with the Single Audit Act of 1984, P. L. 98-502, and Single Audit Act Amendments of 1996, P.L.104-156. OMB Circular No. A-128, "Audits of State and Local Governments" and A-133 "Audits of Institutions of Higher Education and Other Non-Profit Institutions" further clarified the public law. These requirements are found in Appendix to 34 CFR Part 80 of the Education Department General Administrative Regulations (EDGAR), and proposed amendments to these Circulars, based on the 1996 Amendments, are found in the *Federal Register*, November 5, 1996. Part 80 of EDGAR sets forth the uniform administrative requirements for grants and cooperative agreements to State and local governments, and Part 74 of EDGAR sets forth the administrative requirements for institutions of higher education and nonprofit institutions.

The 1996 Amendments require that non-federal entities expending \$300,000 or more in a year in federal awards must obtain an audit. Any non-federal entity expending less than \$300,000 in a year will be subject to monitoring by the Florida Department of Education, as provided in proposed revisions to OMB Circulars A-128 and A-133.

To be in compliance, one of the following actions must be taken:

- If the total amount of all federal funds expended during the agency's most recently completed fiscal year equaled or exceeded \$300,000.00, a copy of the audit completed in accordance with federal regulations must be submitted to each funding agency.
- If the total amount of federal funds expended during the agency's most recently completed fiscal year was less than \$300,000.00, a statement to that effect must be submitted to each funding agency.

Please note that in calculating the total amount of federal funds expended, the amount must include all federal funds received from the Department of Education and all other state or federal agencies. The period of time to be considered is the agency's most recently completed fiscal year rather than the effective period(s) of the award(s) received.

Audit reports for state projects shall be made annually in accordance with Florida Statutes 216.349 and 10.600 of the Rules of the Auditor General.

ADULT EDUCATION APPLICATION CHECKLIST
21ST Century Community Learning Centers
FY 2003-2004

Review the continuation proposal for completeness. Provide this form as an appendix to show verification of compliance.

APPLICATION	SECTION	PAGE NUMBER
Acceptance Requirements:	DOE 100A with appropriate original signature (include 2002-2003 project number)	1
	Authorization Letter: If the signature on the DOE 100A is other than the agency head a letter authorizing that individual to sign must be attached.	2
Other Required Forms	DOE 101 (Completed in accordance with instructions)	3
	Status Report	4
	Community-Based Organizations Only	
	List of current Board of Directors	7
	Copy of current operating budget	8-19
	Copy of current audit report	20-36
	Copy of Agency's Chart of Accounts	37-46
	General Terms, Assurances and Conditions for Participation in the Federal and State Programs	Attached at End