

**FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF Lee COUNTY
For the Fiscal Year Ended June 30, 2015**

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**PAGE
NUMBER
FDOE**

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2015, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on November 17, 2015 (date).

APPROVED


District Superintendent's Signature

11/17/15
Date

**NOV 17 2015
SCHOOL BOARD OF
LEE COUNTY**

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GENERAL FUND
 For the Fiscal Year Ended June 30, 2015

Exhibit K-1
 FDOE Page 1
 Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	35,649.00
Reserve Officers Training Corps (ROTC)	3191	1,550,039.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	1,585,688.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,559,473.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,559,473.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	157,108,682.00
Workforce Development	3315	9,704,616.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	185,054.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	52,434.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	505,704.00
District Discretionary Lottery Funds	3344	323,400.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	98,655,320.00
Florida School Recognition Funds	3361	4,214,304.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	2,055,797.00
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	907,806.00
Total State	3300	273,936,367.00
<i>Local:</i>		
District School Taxes	3411	366,770,645.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	504,692.00
Interest on Investments	3431	1,353,605.00
Gain on Sale of Investments	3432	30,711.00
Net Increase (Decrease) in Fair Value of Investments	3433	(311,697.00)
Gifts, Grants and Bequests	3440	944,180.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	97,921.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	1,856,562.00
Continuing Workforce Education Course Fees	3463	19,634.00
Capital Improvement Fees	3464	93,364.00
Postsecondary Lab Fees	3465	314,678.00
Lifelong Learning Fees	3466	94,907.00
GED® Testing Fees	3467	46,912.00
Financial Aid Fees	3468	186,729.00
Other Student Fees	3469	113,004.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	106,823.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	6,467,147.00
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	28,600.00
Transportation Services Rendered for School Activities	3492	424,062.00
Sale of Junk	3493	361,216.00
Receipt of Federal Indirect Cost Rate	3494	2,246,736.00
Other Miscellaneous Local Sources	3495	5,425,942.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	547.00
Collections for Lost, Damaged and Sold Textbooks	3498	39,869.00
Receipt of Food Service Indirect Costs	3499	702,952.00
Total Local	3400	387,919,741.00
Total Revenues	3000	666,001,269.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700		Totals
								Other		
Current:										
Innovation	5000	749,450,000.00	71,457,723.00	87,871,375.00	30,615.00	11,725,443.00	651,411.00	9,073,308.00		430,361,776.00
Student Support Services	6100	16,991,633.00	4,937,461.00	351,812.00	0.00	297,150.00	7,419.00	1,028,926.00		21,539,631.00
Instructional Media Services	6200	2,466,706.00	846,311.00	272,632.00	0.00	83,192.00	218,041.00	15,814.00		3,607,616.00
Instruction and Curriculum Development Services	6300	4,341,554.00	987,687.00	273,191.00	314.00	113,758.00	0.00	70,188.00		5,743,592.00
Instructional Staff Training Services	6400	3,206,191.00	879,332.00	294,817.00	0.00	156,710.00	366.00	191,473.00		4,680,871.00
Innovation/Related Technology	6500	5,010,208.00	1,462,478.00	123,194.00	10,311.00	21,811.00	84.00	1,116.00		6,531,921.00
Travel	7100	574,391.00	272,312.00	89,341.00	0.00	6,546.00	0.00	36,577.00		939,827.00
General Administration	7200	1,858,999.00	432,341.00	266,390.00	48.00	33,020.00	923.00	392,315.00		2,978,938.00
School Administration	7300	34,094,692.00	8,676,637.00	1,163,672.00	0.00	312,211.00	18,691.00	51,819.00		44,530,316.00
Facilities Acquisition and Construction	7410	5,106.00	380.00	4,365,699.00	0.00	2,403.00	1,104,183.00	0.00		2,477,971.00
Food Services	7500	2,701,161.00	710,121.00	107,872.00	37.00	15,310.00	872.00	7,000.00		3,539,350.00
Food Services	7600									0.00
Central Services	7700	4,804,870.00	1,407,188.00	2,051,333.00	36,369.00	131,101.00	5,796.00	50,868.00		8,482,547.00
Student Transportation Services	7800	26,270,271.00	8,970,441.00	3,312,019.00	7,200,971.00	3,103,033.00	50,296.00	2,592,022.00		51,406,071.00
Operation of Plant	7900	16,038,640.00	6,283,293.00	24,560,014.00	17,656,310.00	1,231,317.00	88,114.00	340,734.00		66,340,321.00
Maintenance of Plant	8100	9,433,911.00	2,836,310.00	1,183,940.00	233,098.00	1,297,447.00	39,444.00	32,516.00		14,112,706.00
Administrative Technology Services	8200	3,179,756.00	763,284.00	1,702,633.00	0.00	13,865.00	13,210.00	57,864.00		5,730,564.00
Community Services	9100	3,106,117.00	476,993.00	140,992.00	0.00	347,135.00	31,650.00	206,790.00		4,311,784.00
Capital Outlay:										
Facilities Acquisition and Construction	7420						200,714.00			200,714.00
Other Capital Outlay	9100						1,489,004.00			1,489,004.00
Debt Service (Pawceton 2009)										0.00
Redemption of Principal	710									0.00
Interest	720									0.00
Total Expenditures		383,312,936.00	111,432,000.00	128,132,930.00	15,343,071.00	18,876,537.00	5,989,510.00	14,153,188.00		687,331,975.00
Excess (Deficiency) of Revenues Over Expenditures										(11,330,660.00)

DISTRICT SCHOOL BOARD OF LEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2015

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	222,938.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	24,157,950.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	24,157,950.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	(1,490,000.00)
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(1,490,000.00)
Total Other Financing Sources (Uses)		22,890,888.00
Net Change In Fund Balance		1,560,228.00
Fund Balance, July 1, 2014	2800	127,723,893.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,472,299.00
Restricted Fund Balance	2720	15,167,227.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	2,193,111.00
Unassigned Fund Balance	2750	109,451,484.00
Total Fund Balances, June 30, 2015	2700	129,284,121.00

**DISTRICT SCHOOL BOARD OF LEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2015**

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	23,011,368.00
School Breakfast Reimbursement	3262	7,428,989.00
Afterschool Snack Reimbursement	3263	422,177.00
Child Care Food Program	3264	0.00
USDA-Donated Commodities	3265	430,212.00
Cash in Lieu of Donated Foods	3266	30,655.00
Summer Food Service Program	3267	612,726.00
Fresh Fruit and Vegetable Program	3268	219,191.00
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	32,155,318.00
<i>State:</i>		
School Breakfast Supplement	3337	255,848.00
School Lunch Supplement	3338	308,482.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	564,330.00
<i>Local:</i>		
Interest on Investments	3431	70,187.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants and Bequests	3440	0.00
Student Lunches	3451	2,249,697.00
Student Breakfasts	3452	99,983.00
Adult Breakfasts/Lunches	3453	419,832.00
Student and Adult á la Carte Fees	3454	2,838,264.00
Student Snacks	3455	0.00
Other Food Sales	3456	245,887.00
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	5,923,850.00
Total Revenues	3000	38,643,498.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE
 FUNDS - FOOD SERVICES (Continued)
 For the Fiscal Year Ended June 30, 2015

Exhibit K-2
 FDOE Page 5
 Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	11,169,177.00
Employee Benefits	200	4,355,988.00
Purchased Services	300	480,888.00
Energy Services	400	19,919.00
Materials and Supplies	500	17,003,909.00
Capital Outlay	600	1,883,648.00
Other	700	986,664.00
Other Capital Outlay (Function 9300)	600	1,000,814.00
Total Expenditures		36,901,007.00
Excess (Deficiency) of Revenues Over Expenditures		1,742,491.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		1,742,491.00
Fund Balance, July 1, 2014	2800	16,688,014.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	546,974.00
Restricted Fund Balance	2720	17,883,531.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2015	2700	18,430,505.00

**DISTRICT SCHOOL BOARD OF LEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2015**

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	7,311,864.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	1,844,409.00
Miscellaneous Federal Direct	3199	10,350,241.00
Total Federal Direct	3100	19,506,514.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	1,151,431.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	18,207,439.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	989,285.00
English Literacy and Civics Education	3222	239,152.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>NCLB - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	24,480,657.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,464,163.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	901,293.00
Twenty-First Century Schools - Title IV	3242	16,799.00
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	272,842.00
Total Federal Through State and Local	3200	48,723,061.00
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	52,641.00
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	52,641.00
Total Revenues	3000	68,282,216.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2015

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	20,498,059.00	6,812,316.00	7,718,618.00		1,810,746.00	1,534,179.00	2,084,604.00	40,458,522.00
Student Support Services	6100	3,406,631.00	1,150,494.00	286,256.00	1,329.00	79,623.00	3,474.00	1,819.00	4,929,718.00
Instructional Media Services	6200	56,309.00	15,185.00	269.00		418.00			72,081.00
Instruction and Curriculum Development Services	6300	8,191,813.00	2,305,209.00	868,111.00		71,962.00	17,706.00	339,710.00	11,796,504.00
Instructional Staff Training Services	6400	1,301,078.00	376,697.00	3,437,528.00	60.00	252,009.00	306.00	798,189.00	6,165,867.00
Instruction-Related Technology	6500	26,168.00	6,953.00	5,000.00					38,121.00
Board	7100			205.00					205.00
General Administration	7200	225,434.00	64,425.00	529.00				1,942,639.00	2,373,027.00
School Administration	7300	91,754.00	21,147.00	98,483.00					211,384.00
Facilities Acquisition and Construction	7410						400,711.00		400,711.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	253,788.00	68,473.00	8,849.00		1,097.00			332,207.00
Student Transportation Services	7800	513,579.00	129,797.00	21,156.00	15,292.00				479,824.00
Operation of Plant	7900	50,281.00	21,229.00			40,300.00		2,735.00	114,685.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	17,611.00	5,326.00	18,622.00		30,923.00	50,258.00		122,740.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						102,048.00		102,048.00
Other Capital Outlay	9300						784,552.00		784,552.00
Total Expenditures		34,434,397.00	10,977,292.00	12,463,728.00	16,681.00	2,287,168.00	2,891,254.00	5,209,696.00	68,282,216.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2014	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2015	2700	0.00							

**DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 FEDERAL ECONOMIC STIMULUS PROGRAMS
 For the Fiscal Year Ended June 30, 2015**

Exhibit K-4
 FDOE Page 8
 Funds 430

REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Totals
<i>Federal Direct:</i>					
Workforce Innovation and Opportunity Act (WIOA)	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>					
Career and Technical Education	3201				0.00
Race to the Top	3214			1,454,610.00	1,454,610.00
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				0.00
Other Food Services	3269				0.00
Federal Through Local	3280				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State and Local	3200	0.00	0.00	1,454,610.00	1,454,610.00
<i>State:</i>					
State Through Local	3380				0.00
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	0.00	0.00
<i>Local:</i>					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in Fair Value of Investments	3433				0.00
Gifts, Grants and Bequests	3440				0.00
Other Miscellaneous Local Sources	3495				0.00
Refunds of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	1,454,610.00	1,454,610.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED AREA STIMULUS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2015

Exhibit K-4
 FDOE Page 9
 Fund 112

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6300								0.00
Instructional and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Careful Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8300								0.00
Community Services	9100								0.00
Center Outlay									0.00
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In:									0.00
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Permanent Funds	3650								0.00
From Internal Services Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600								0.00
Transfers Out: (Section 1702)									0.00
To the General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Services Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700								0.00
Net Change in Fund Balance		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, July 1, 2014	2800								0.00
Adjustment to Fund Balance	2891								0.00
End-of-Fund Balance:									0.00
Nonrestricted Fund Balance	2710								0.00
Restricted Fund Balance	2720								0.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balance, June 30, 2015	2700								0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
 For the Fiscal Year Ended June 30, 2015

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000								
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Food	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2014	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2015	2700								0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)
 For the Fiscal Year Ended June 30, 2015

EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
Current:									
Instruction	5000					2,975.00	545,955.00		548,930.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300					205.00		5,175.00	5,380.00
Instructional Staff Training Services	6400		894.00	175,407.00		40,004.00		32,407.00	248,712.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							35,132.00	35,132.00
School Administration	7300			72,005.00					72,005.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
General Services	7700	91,286.00	25,194.00	321,754.00			670.00	18,073.00	458,977.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200	62,750.00	16,943.00					1,476.00	81,169.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						3,305.00		3,305.00
Total Expenditures		156,016.00	41,031.00	569,166.00	0.00	43,184.00	549,930.00	93,263.00	1,454,610.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Lease	3720								
Sale of Capital Assets	3730								
Lease Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3630								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2014	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2015	2700								0.00

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

REVENUES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 OSST	Teach
<i>Federal Through State and Local:</i>									
Federal Through Local	3180								0.00
Total Federal Through State and Local	3180								0.00
Interest on Investments	3431								
Gain on Sale of Investments	3432								
Net Income (Losses) in Fee-For-Service Investments	3433								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3451								
Total Local	3450								0.00
Total Revenues	3180	0.00							0.00
EXPENDITURES									
Carve-out	Account Number								
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6300								0.00
Instruction and Curriculum Development Services	6320								0.00
Instructional Staff Training Services	6450								0.00
Instruction-Related Technology	6480								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7420								0.00
Capital Services	7500								0.00
Student Transportation Services	7600								0.00
Operation of Plant	7800								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8300								0.00
Community Services	9100								0.00
Capital Outlay	Account Number								
Facilities Acquisition and Construction	2430								0.00
Other Capital Outlay	9100								0.00
Total Expenditures	9100	0.00							0.00
Effect (Refracture) of Revenues and Expenditures on Financing Sources (Uses)									
AND CHANGES IN FUND BALANCES									
Less Revenues	Account Number								
Transfer In:	3180								
From General Fund	2610								
From Debt Service Funds	2630								
From Capital Project Funds	2630								
Interfund	2650								
From Permanent Funds	2660								
From Internal Service Funds	2670								
From Educational Funds	2690								
Total Transfer In	2600								0.00
Transfer Out:	Account Number								
To General Fund	910								
To Debt Service Funds	970								
To Capital Project Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Educational Funds	990								
Total Transfer Out	970								0.00
Total Other Financing Sources (Uses)	Account Number								
Net Change in Fund Balance	1800								0.00
Adjustments to Fund Balance	7801								0.00
Teacher Fund Balance									
Nonexpendable Fund Balance	7110								
Restricted Fund Balance	7220								
Committed Fund Balance	7320								
Assigned Fund Balance	7340								
Unassigned Fund Balance	7350								
Total Fund Balance, June 30, 2013	7300								0.00

DISTRICT SCHOOL BOARD OF LOS ANGELES COUNTY
 COMPARING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DIST. SERVICE FUNDS
 For the fiscal year ended June 30, 2011

Account Number	REVENUES	5300001 Special Act Fund	5300002 5300001 Special Act Fund	5300003 F.A. Loan Fund	5300004 Motor Vehicle Exemption Fund	5300005 Director Bond	5300006 Other Debt Service Fund	5300007 AAEA Economic Development Debt Fund	Total
3100	Non-Citizen School District								
3101	Non-Citizen School District								
3102	COAGS Withhold for 5300001 Bonds	2,203,117.00							2,203,117.00
3103	RAJCOE Fund Interest	1,511.00							1,511.00
3104	RAJCOE Commission Fund								
3105	Other Miscellaneous Debt Revenues								
3106	Total Debt Revenues	2,204,628.00							2,204,628.00
3110	Dividend Debt Service Taxes								
3111	County Land Sales Tax								
3112	Student District Land Sales Tax								
3113	Tax Exemption								
3114	Payment in Lieu of Taxes								
3115	Interest on Investments								
3116	Gain on Sale of Investments								
3117	Net Income (Change) in Fair Value of Investments								
3118	Gifts, Grants and Bequests								
3119	Other Miscellaneous Local Sources								
3120	Beyond Fee								
3121	Subsidy of Prior Year Expenditures								
3122	Total Local Revenues	2,204,628.00							2,204,628.00
3123	Debt Service (Principal)								
3124	Redemption of Principal								
3125	Interest	1,232,652.00							1,232,652.00
3126	Grant and Fee	329,275.00							329,275.00
3127	Miscellaneous	5,035.00							5,035.00
3128	Total Expenditures	1,566,962.00							1,566,962.00
3129	Change (Deficiency) of Revenues Over Expenditures	637,666.00							637,666.00
3130	OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCE								
3131	Interest on Sale of Bonds								
3132	Discount on Sale of Bonds (Premium 2509)								
3133	Premiums on Lease-Purchase Agreements								
3134	Premiums on Lease-Purchase Agreements (Premium 2509)								
3135	Losses								
3136	Premiums of Renewed Bond's Cost/Ret								
3137	Net Value of Refunding Bonds								
3138	Proceeds from Refunding Bonds	4,227,453.00							4,227,453.00
3139	Discount on Refunding Bonds (Premium 2509)	48,320.00							48,320.00
3140	Payments to Refunded Debt Excess Agent (Premium 2509)								
3141	Refunding Lease-Purchase Agreements	1,419,296.00							1,419,296.00
3142	Premiums on Refunding Lease-Purchase Agreements								
3143	Discount on Refunding Lease-Purchase Agreements (Premium 2509)								
3144	Payments to Refunded Lease-Purchase Excess Agent (Premium 2509)								
3145	Transfer to JAC								
3146	From Grants Fund								
3147	From Capital Projects Fund								
3148	From Special Revenues Fund								
3149	From Other Funds								
3150	From Internal Services Fund								
3151	From Enterprise Fund								
3152	Total Transfers to								
3153	From Grants Fund								
3154	From Capital Projects Fund								
3155	From Special Revenues Fund								
3156	From Other Funds								
3157	From Internal Services Fund								
3158	From Enterprise Fund								
3159	Total Transfers to								
3160	To Grants Fund								
3161	To Capital Projects Fund								
3162	To Special Revenues Fund								
3163	To Other Funds								
3164	To Internal Services Fund								
3165	To Enterprise Fund								
3166	Total Transfers to								
3167	Net Change in Fund Balances	107,666.00							107,666.00
3168	AAEA Economic Development Debt								
3169	AAEA Economic Development Debt								
3170	AAEA Economic Development Debt								
3171	AAEA Economic Development Debt								
3172	AAEA Economic Development Debt								
3173	AAEA Economic Development Debt								
3174	AAEA Economic Development Debt								
3175	Total Debt Revenues, Expenses and Changes in Fund Balances	2,204,628.00							2,204,628.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUND

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Account	Account Number	Capital Outlay (COU)			Public Education (PE)			Debt (DB)	Municipal Corp. Improvements (MCI)	Vend. Capital Improvement Fund (VCF)	Other Capital Projects (OCP)	AAEA Exchange Student Capital Projects (ECP)	Totals
		COU1	COU2	COU3	PE1	PE2	PE3						
Mechanical Robert Street	3192											0.00	
Elect System (Trans) Through Firm	3193											0.00	
COUAS Reimbursed	3194											0.00	
Rebuilt on Unimproved (COUAS)	3195											0.00	
Building Construction Fund	3196							1,162,484.92				1,162,484.92	
Firm Through Firm	3197							72,538.00				72,538.00	
Public Education Capital Outlay (PEAS)	3198			1,572,560.00								1,572,560.00	
Classroom Plant Program	3199											0.00	
Special-Edk Acquisition Program	3200											0.00	
SMART Research Fund (County Assistance Program)	3201											0.00	
Class Rm. Rebuilding Capital Outlay	3202											0.00	
Class Rm. Rebuilding Capital Outlay	3203											0.00	
Special Facility Construction Account	3204							4,157,926.00				4,157,926.00	
Other Administration Fund Revenue	3205	0.00										0.00	
Fund Plan Revenue	3206	0.00	0.00	1,172,560.00				1,162,484.92	0.00	0.00		2,335,044.92	
Dividend Level Capital Improvement, Inc.	3411							52,828,312.00				52,828,312.00	
County Level Plant Tr.	3412											0.00	
Rebuild District Level Plant Tr.	3413											0.00	
Tr. Rebuilding	3421											0.00	
Plant Tr.	3422											0.00	
Rebuild on Rebuilding	3431											0.00	
Class Rm. Exp. of Rebuilding	3432											0.00	
Net Income (Rebuilding) in Lee Valley of Rebuilding	3433											0.00	
OSA, OSHA and Rebuilding	3442											0.00	
Class Rm. General Level Revenue	3492											0.00	
Plant Tr.	3498											0.00	
Total Level Revenue	3499	0.00	0.00	0.00	0.00	0.00		52,828,312.00	0.00	3,387,516.00		56,215,828.00	
Total Revenue	3500	0.00	0.00	1,572,560.00	0.00	0.00	1,162,484.92	52,828,312.00	0.00	3,387,516.00	0.00	58,111,872.92	
General Outlay (General 7400)										1,162,484.92		1,162,484.92	
Lease Bond	610											0.00	
Architectural Materials	632											0.00	
Rebuilding and Draft Equipment	633											0.00	
Districts, Districts and Rebuilding	645									1,162,484.92		1,162,484.92	
Plant Through (Districts) Firm	652											0.00	
Lease	660											0.00	
Rebuilding Other, Plant Building	670											0.00	
Rebuilding and Rebuilding	685											0.00	
Class Rm. Rebuilding	686											0.00	
Administration of District	718											0.00	
Rebuild	720											0.00	
Plant and Firm	732									10,498.00		10,498.00	
Rebuilding	733											0.00	
Total Expenditures	734	0.00	0.00	1,572,560.00	0.00	0.00	1,162,484.92	52,828,312.00	0.00	3,387,516.00	0.00	58,111,872.92	
Excess (Deficit) of Revenue Over Expenditures				0.00	0.00	0.00	1,162,484.92	2,829,000.00	0.00	4,111,000.00	0.00	8,102,484.92	

Account or Object Class	Account Number	Capital Outlay Bond Issue (COBI)	Bonded Aid Funds	Sections 101.14 & 101.15, P.L. Laws	Public Education Capital Outlay (PECO)	Debt Service Program (COMB)	Advanced Cap. Improvement Section 101.17(1), F.S.	Vote Capital Improvement Fund	Other Capital Projects	2011 Estimated Available Capital Projects	Total
Interest on Bonds	219	218	220	220	220	220	220	220	220	220	220
Debt on Sale of Bonds	220										0.00
Interest on Sale of Bonds (Premium 200)	221										0.00
Interest on Lease-Purchase Agreements	222										0.00
Interest on Lease-Purchase Agreements (Premium 200)	223										0.00
Cost of Capital Assets	224										0.00
Less Reserves	225										0.00
Net Investment	226										0.00
Transfer to Other Section 101.14	227										0.00
From General Fund	228										1,400,000.00
From Debt Service Fund	229										0.00
From Special Revenue Fund	230										0.00
Identified	231										0.00
From Investment Fund	232										0.00
From Internal Service Fund	233										0.00
From Encumbrance Fund	234										0.00
Total Transfers In	235										0.00
Transfer Out (Premium 200)	236										0.00
To General Fund	237										1,400,000.00
To Debt Service Fund	238										(5,137,936.00)
To Special Revenue Fund	239										(6,240,311.00)
Identified	240										0.00
To Investment Fund	241										0.00
To Encumbrance Fund	242										0.00
Total Transfers Out	243										0.00
Total Other Resources (Income) (Net)	244										(9,976,247.00)
Net Change in Fund Balance	245										0.00
Net Balance, July 1, 2011	246										(9,976,247.00)
Adjustments to Fund Balance	247										0.00
Balance Forward	248										11,629,311.00
Non-availability Fund Balance	249										0.00
Investment Fund Balance	250										0.00
Contracted Fund Balance	251										29,636,382.00
Assigned Fund Balance	252										0.00
Unassigned Fund Balance	253										0.00
End Fund Balance, June 30, 2011	254										29,636,382.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - PERMANENT FUND
For the Fiscal Year Ended June 30, 2015

REVENUES		Account Number	100	200	300	400	500	600	700	Totals
EXPENDITURES		Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Federal Direct		3100								0.00
Federal Through State and Local		3200								0.00
State Sources		3300								0.00
Local Sources		3400								0.00
Total Revenues		3000	0.00							0.00
EXPENDITURES										
Current:										
Instruction		5000								0.00
Student Support Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instruction-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
General Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
Capital Outlay:										0.00
Facilities Acquisition and Construction		2420								0.00
Other Capital Outlay		2520								0.00
Other Services: (Section 2100)										0.00
Redemption of Unexpended		710								0.00
Interest		720								0.00
Total Expenditures			0.00							0.00
OTHER FINANCING SOURCES (USES)										
CHANGES IN FUND BALANCES										
Salvage of Capital Assets		3720								0.00
Less Recoveries		3740								0.00
Transfers In:										0.00
From General Fund		3610								0.00
From Debt Service Funds		3620								0.00
From Capital Projects Funds		3630								0.00
From Special Revenue Funds		3640								0.00
From Internal Services Funds		3670								0.00
From Enterprise Funds		3690								0.00
Total Transfers In:		3600								0.00
Transfers Out: (Section 2100)										0.00
To General Fund		910								0.00
To Debt Service Funds		920								0.00
To Capital Projects Funds		910								0.00
To Special Revenue Funds		940								0.00
To Internal Services Funds		970								0.00
To Enterprise Funds		990								0.00
Total Transfers Out		9700								0.00
Net Change in Fund Balances										0.00
Fund Balance, July 1, 2014		3820								0.00
Adjustments to Fund Balance		2891								0.00
Ending Fund Balance:										0.00
Non-restricted Fund Balance		3710								0.00
Restricted Fund Balance		3720								0.00
Committed Fund Balance		3730								0.00
Assigned Fund Balance		3740								0.00
Unassigned Fund Balance		3750								0.00
Total Fund Balance, June 30, 2015		3700								0.00

INCOME OR (LOSS)	Account Number	Self-insurance - Consortium 911	Self-insurance - Consortium 912	Self-insurance - Consortium 913	Self-insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Supplies	3482								0.00
Permitting Revenue	3484								0.00
Other Operating Revenue	3489	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenue (Function 9900)		0.00		0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Maintenance and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	720								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Income (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3760								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers and Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3510								0.00
From Debt Service Funds	3530								0.00
From Capital Projects Funds	3550								0.00
From Special Revenue Funds	3640								0.00
Escrowed	3650								0.00
From Permanent Funds	3660								0.00
From Internal Services Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9790)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	929								0.00
To Special Revenue Funds	940								0.00
Escrowed	950								0.00
To Permanent Funds	960								0.00
To Internal Services Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2014	2890								0.00
Adjustments to Net Position	2895								0.00
Net Position, June 30, 2015	2780								0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2015

Exhibit K-10
 FDOE Page 18
 Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	71,741,438.00	16,877,680.00						88,619,118.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		71,741,438.00	16,877,680.00	0.00	0.00	0.00	0.00	0.00	88,619,118.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	168,961.00	18,292.00						187,253.00
Employee Benefits	200	46,119.00	18,603.00						64,722.00
Purchased Services	300	6,137,558.00	8,253,011.00						14,390,569.00
Energy Services	400								0.00
Materials and Supplies	500	7,444.00							7,444.00
Capital Outlay	600	645.00							645.00
Other	700	61,345,920.00	8,387,549.00						69,733,469.00
Depreciation and Amortization Expense	780	386.00							386.00
Total Operating Expenses		67,707,033.00	16,877,680.00	0.00	0.00	0.00	0.00	0.00	84,584,713.00
Operating Income (Loss)		4,034,405.00	0.00	0.00	0.00	0.00	0.00	0.00	4,034,405.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	67,993.00							67,993.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3493								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		67,993.00	0.00	0.00	0.00	0.00	0.00	0.00	67,993.00
Income (Loss) Before Operating Transfers		4,102,398.00	0.00	0.00	0.00	0.00	0.00	0.00	4,102,398.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		4,102,398.00	0.00	0.00	0.00	0.00	0.00	0.00	4,102,398.00
Net Position, July 1, 2014	2880	46,407,816.00	300,000.00						46,707,816.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2015	2780	50,510,214.00	300,000.00						50,810,214.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
June 30, 2015

Exhibit K-11
 FDOE Page 19
 Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2014	Additions	Deductions	Ending Balance June 30, 2015
Cash	1110	875,440.00	23,684,443.00	23,545,775.00	1,014,108.00
Investments	1160	6,076,606.00	1,300,335.00	1,225,066.00	6,151,875.00
Accounts Receivable, Net	1131	235,755.00	74,181.00		309,936.00
Interest Receivable on Investments	1170	0.00	26,855.00		26,855.00
Due From Budgetary Funds	1141	0.00			0.00
Due From Other Agencies	1220	0.00			0.00
Inventory	1150	356,343.00	1,270,139.00	1,238,804.00	387,678.00
Total Assets		7,544,144.00	26,355,953.00	26,009,645.00	7,890,452.00
LIABILITIES					
Cash Overdraft	2125	0.00			0.00
Accrued Salaries and Benefits	2110	0.00			0.00
Payroll Deductions and Withholdings	2170	0.00			0.00
Accounts Payable	2120	217,229.00	22,509,499.00	22,335,798.00	390,930.00
Internal Accounts Payable	2290	7,072,260.00	612,254.00	224,598.00	7,459,916.00
Due to Budgetary Funds	2161	254,655.00	982,887.00	1,197,936.00	39,606.00
Total Liabilities		7,544,144.00	24,104,640.00	23,758,332.00	7,890,452.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2015

	Account Number	Governmental Activities Total Balance (1) June 30, 2015	Business-Type Activities Total Balance (1) June 30, 2015	Total	Governmental Activities - Debt Principal Payments 2014-15	Governmental Activities - Principal Due Within One Year 2015-16	Governmental Activities - Debt Interest Payments 2014-15	Governmental Activities - Interest Due Within One Year 2015-16
Notes Payable	2310	5,165,795.00		5,165,795.00	1,169,709.00	1,231,872.00	219,409.00	171,955.00
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	7,522,931.00		7,522,931.00	1,822,000.00	1,674,000.00	441,605.00	364,967.00
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	7,522,931.00	0.00	7,522,931.00	1,822,000.00	1,674,000.00	441,605.00	364,967.00
Liability for Compensated Absences	2330	60,343,190.00		60,343,190.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	378,929,966.00		378,929,966.00	23,300,000.00	23,918,000.00	13,872,923.00	14,556,101.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	27,009,000.00		27,009,000.00	0.00	0.00	242,201.00	223,219.00
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	405,938,966.00	0.00	405,938,966.00	23,300,000.00	23,918,000.00	14,115,124.00	14,779,320.00
Estimated Liability for Long-Term Claims	2350	19,785,942.00		19,785,942.00				
Net Other Postemployment Benefits Obligation	2360	27,486,824.00		27,486,824.00				
Net Pension Liability	2365	190,692,630.00		190,692,630.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		716,936,278.00	0.00	716,936,278.00	26,291,709.00	26,823,872.00	14,776,138.00	15,316,242.00

(1) Report carrying amount of total liability due within one year and due after one year on June 30, 2015, including discounts and premiums.

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SCHEDULE OF CATEGORICAL PROGRAMS
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS
 For the Fiscal Year Ended June 30, 2015

Exhibit K-13
 FDOE Page 21

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2014	Returned To FDOE	Revenues [1] 2014-15	Expenditures 2014-15	Flexibility [2] 2014-15	Unexpended June 30, 2015
Class Size Reduction Operating Funds (3355)	94740			98,655,320.00	98,655,320.00		0.00
Class Size Reduction Capital Outlay (3396)	91050						0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250			958,232.00	792,327.00		165,905.00
Florida School Recognition Funds (3361)	92040	338,995.00		4,214,304.00	4,170,319.00		382,980.00
Instructional Materials (FEFP Earmark) [3]	90880	1,253,454.00		6,965,276.00	6,906,494.00		1,312,236.00
Library Media (FEFP Earmark) [3]	90881	138,448.00		395,473.00	355,265.00		178,636.00
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	1,343,650.00		4,052,990.00	4,381,667.00		1,014,973.00
Safe Schools (FEFP Earmark) [5]	90803	136,697.00		1,658,541.00	1,708,110.00		87,128.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			21,079,007.00	21,079,007.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	3,310,874.00		18,496,067.00	17,513,437.00		4,293,504.00
Teacher Training	91290	5,519.00			4,276.00		1,243.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	244.00		1,472,303.00	1,470,443.00		2,104.00
Voluntary Prekindergarten - School Year Program (3371)	96440	1,562.00		1,903,263.00	1,899,573.00		5,252.00
Voluntary Prekindergarten - Summer Program (3371)	96441	11,559.00		152,534.00	132,401.00		31,692.00

- [1] Include both state and local revenue sources.
- [2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
- [3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
- [4] Expenditures for designated low-performing elementary schools, based on the statewide standardized English Language Arts assessment, should be included in expenditures.
- [5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2015

Exhibit K-14
 FDOE Page 22

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	0.00	0.00	0.00	0.00	0.00
Bottled Gas	421	0.00	0.00	0.00	0.00	0.00
Electricity	430	17,516,322.00	0.00	0.00	0.00	17,516,322.00
Heating Oil	440	0.00	0.00	0.00	0.00	0.00
Total		17,516,322.00	0.00	0.00	0.00	17,516,322.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412	0.00		0.00	0.00	0.00
Liquefied Petroleum Gas	422	0.00		0.00	0.00	0.00
Gasoline	450	64,062.00		5,386.00	0.00	69,448.00
Diesel Fuel	460	7,136,898.00		9,906.00	0.00	7,146,804.00
Oil and Grease	540	161,321.00		0.00	0.00	161,321.00
Total		7,362,281.00		15,292.00	0.00	7,377,573.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651	0.00	0.00	0.00	0.00	0.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS:						
Capitalized Audiovisual Materials	621	1,650.00	0.00	0.00		1,650.00

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311	25,000.00	0.00	189,706.00	0.00	214,706.00
Subawards Under Subagreements - In Excess of \$25,000	312	191,000.00	0.00	380,878.00	0.00	571,878.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391	2,921.00	0.00	1,076.00	0.00	3,997.00
Subawards Under Subagreements - In Excess of \$25,000	392	0.00	0.00	0.00	0.00	0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	550,857.00
Food	570	15,103,663.00
Donated Foods	580	430,212.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2015

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	157,247,492.00	8,070,352.00		165,317,844.00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	368,676.00	12,544.00		381,220.00
Total Basic Program Salaries		157,616,168.00	8,082,896.00	0.00	165,699,064.00
Other Programs 130 (ESOL) (Function 5100)	120	12,345,300.00	1,098,212.00		13,443,512.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	0.00			0.00
Total Other Program Salaries		12,345,300.00	1,098,212.00	0.00	13,443,512.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	70,330,800.00	7,466,841.00		77,797,641.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	6,023,314.00	208,921.00		6,232,235.00
Total ESE Program Salaries		76,354,114.00	7,675,762.00	0.00	84,029,876.00
Career Program 300 (Function 5300)	120	9,477,200.00	80,235.00		9,557,435.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	1,505.00	0.00		1,505.00
Total Career Program Salaries		9,478,705.00	80,235.00	0.00	9,558,940.00
Total		255,794,287.00	16,937,105.00	0.00	272,731,392.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	7,384,262.00	152,567.00	0.00	7,536,829.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2015

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

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Obies 392)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	81,092,171.00	1,985,969.00	0.00	83,078,140.00
Food Service Special Revenue Fund	410	0.00	0.00	0.00	0.00
Other Federal Programs Special Revenue Fund	420	610,634.00	2,556.00	103,235.00	716,425.00
Federal Economic Stimulus Special Revenue Funds	430	0.00	0.00	0.00	0.00
Total Charter School Distributions		81,702,805.00	1,988,525.00	103,235.00	83,794,565.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	274,505.00
Other Federal Programs Special Revenue Fund	5900	1,969,200.00
Federal Economic Stimulus Special Revenue Funds	5900	
Total:	5900	2,243,705.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2014	Earnings 2014-15	Expenditures 2014-15	Unexpended June 30, 2015
Earnings, Expenditures and Carryforward Amounts:	3,067,512.00	2,559,473.00	2,468,279.00	3,158,706.00

<i>Expenditure Program or Activity:</i>	
Exceptional Student Education	
School Nurses and Health Care Services	1,765,784.00
Occupational Therapy, Physical Therapy and Other Therapy Services	
ESE Professional and Technical Services	
Gifted Student Education	
Staff Training and Curriculum Development	
Medicaid Administration and Billing Services	20,442.00
Student Services	611,763.00
Consultants	
Other	70,290.00
Total Expenditures	2,468,279.00

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount:</i>		
Total Assets and Deferred Outflows of Resources	100	178,806,374.00
Total Liabilities and Deferred Inflows of Resources	100	49,522,077.00

Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Total
Carroll:								
Prekindergarten	1,371,694.00	467,600.00	3,861.00		3,414.00		1,960.00	1,832,459.00
Student Support Services	55,202.00	16,319.00						71,521.00
Instructional Media Services								0.00
Instruction and Curriculum Development Services	27,012.00	6,799.00						33,811.00
Instructional Staff Training Services			3,618.00		174.00		433.00	4,217.00
Instruction-Related Technology								0.00
Recall								0.00
Grant Administration	36,036.00	9,379.00	31.00					45,646.00
School Administration	2,185.00	361.00						2,546.00
Facilities Acquisition and Construction								0.00
Fiscal Services								0.00
Food Services								0.00
General Services								0.00
Student Transportation Services								0.00
Operation of Plant	14,118.00	5,312.00			897.00			20,767.00
Maintenance of Plant								0.00
Administrative Technology Services								0.00
Community Services								0.00
Center Outlay								0.00
Facilities Acquisition and Construction								0.00
Other Capital Outlay								0.00
Debt Service (Parsonson 2000)								0.00
Redemption of Principal								0.00
Interest								0.00
Total Expenditures	1,508,377.00	506,300.00	12,512.00	0.00	4,900.00	0.00	3,163.00	2,031,874.00

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