

SCHOOL DISTRICT OF LEE COUNTY, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*)

For the Year Ended June 30, 2016

Section II - Findings Related to the Financial Statement Audit, as required to be reported in accordance with *Government Auditing Standards*.

No matters were reported.

Section III - Federal Awards Findings and Questioned Costs Section reported in accordance with the Uniform Guidance.

No matters were reported.

SCHOOL DISTRICT OF LEE COUNTY, FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2016

FEDERAL GRANT PROGRAM AUDIT FINDINGS

No matters were reported.

SCHOOL DISTRICT OF LEE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2016

<u>Federal Grantor/Pass-Through/Grantor/Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Pass Through Grantor Number</u>	<u>Amount of Expenditures (1)</u>
United States Department Of Agriculture:			
Indirect:			
Child Nutrition Cluster:			
Florida Department of Education:			
School Breakfast Program	10.553	13002	\$ 8,233,638
National School Lunch Program	10.555 ⁽²⁾	13001, 13003	28,484,303
After School Snack Program	10.555	13005	439,197
Summer Food Service Program for Children	10.559	13006, 13007	767,699
Total Child Nutrition Cluster			<u>37,924,837</u>
Florida Department of Agriculture & Consumer Services:			
Fresh Fruit and Vegetable Program	10.582	13004	237,652
Total United States Department of Agriculture			<u>38,162,489</u>
United States Department Of Education:			
Direct:			
Impact Aid (Title VIII of ESEA)	84.041	n/a	33,010
Federal Pell Grant Program	84.063	2965/4844	1,543,191
Magnet Schools Assistance	84.165	U165A110046	259,291
Arts in Education	84.351	U351C120026	45,070
Teacher Incentive Fund	84.374	S374A120024	9,791,285
Total Direct			<u>11,671,847</u>
Indirect:			
Special Education Cluster:			
Florida Department of Education:			
Special Education-Grants To States	84.027	262, 263	16,398,474
Special Education-Preschool Grants	84.173	266, 267	482,917
Total Special Education Cluster			<u>16,881,391</u>
Florida Department of Education:			
Adult Ed - Basic Grants to States	84.002	191, 193	1,149,671
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	27,135,439
Migrant Education - State Grant Program	84.011	217	427,659
Career and Technical Education - Basic Grants to States	84.048	161	1,176,125
Education for Homeless Children and Youth	84.196	127	95,232
Charter Schools	84.282	298	791,024
Twenty-First Century Community Learning Centers	84.287	244	2,135
English Language Acquisition Grants	84.365	102	924,217
Improving Teacher Quality State Grants	84.367	224	2,331,632
Race to the Top - Local Education Agencies Formula Subgrants	84.395	111, 311	57,179
Total Indirect			<u>34,090,313</u>
Total United States Department of Education			<u>62,643,551</u>

SCHOOL DISTRICT OF LEE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Fiscal Year Ended June 30, 2016

<u>Federal Grantor/Pass-Through/Grantor/Program Title</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Pass Through Grantor Number</u>	<u>Amount of Expenditures</u>
United States Department Of Health & Human Services:			
Direct:			
Head Start/Early Head Start	93.600 ⁽³⁾	04CH4749/01&02, 04HP0015/01	\$ 7,980,492
United States Department Of Defense:			
Direct:			
Army Junior Reserve Officers Training Corps		N/A	1,693,731
Total Expenditures of Federal Awards			\$ 110,480,263

- (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the fiscal year as determined based on the modified accrual basis of accounting. The amounts reported have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been reported. The District did not elect to use the 10 percent de minimis cost rate as covered by 2 CFR 200.414.
- (2) After School Lunch Program. Represents \$28,188,381 for the After School Lunch Program, \$268,725 for Food Donations (USDA Commodities), and \$27,197 for cash in lieu of commodities. Donated foods are valued at fair market value at the time of donation.
- (3) Head Start. For CFDA 93.600, expenditures include \$166,650 for grant number/program year 04CH4747/01, \$6,966,755 for grant number/program year 04CH4749/02, and \$847,087 for grant number/program year 04HP0015/01.



MOORE STEPHENS
LOVELACE, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT

School Board and Superintendent
School District of Lee County, Florida
Fort Myers, Florida

We have examined the School District of Lee County, Florida's (the "District") compliance with the requirements of Section 218.415, Florida Statutes, during the fiscal year ended June 30, 2016. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2016.

Moore Stephens Lovelace, P.A.

MOORE STEPHENS LOVELACE, P.A.

Certified Public Accountants

Orlando, Florida
December 2, 2016