

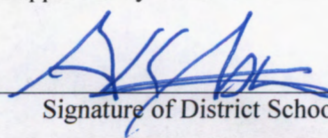
**FLORIDA DEPARTMENT OF EDUCATION  
 REPORT OF FINANCIAL DATA TO THE  
 COMMISSIONER OF EDUCATION (ESE 348)  
 DISTRICT SCHOOL BOARD OF LEE COUNTY  
 For the Fiscal Year Ended June 30, 2016**

Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400
--

<b>INDEX:</b>		<b>PAGE NUMBER FDOE</b>
Exhibit K-1	Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund -----	1-3
Exhibit K-2	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services -----	4-5
Exhibit K-3	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs -----	6-7
Exhibit K-4	Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds - Federal Economic Stimulus Programs-----	8-11
Exhibit K-5	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous-----	12
Exhibit K-6	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds ----	13
Exhibit K-7	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds -----	14-15
Exhibit K-8	Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds -----	16
Exhibit K-9	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds -----	17
Exhibit K-10	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds -----	18
Exhibit K-11	Combining Statement of Changes in Assets and Liabilities – School Internal Funds -----	19
Exhibit K-12	Schedule of Long-Term Liabilities-----	20
Exhibit K-13	Schedule of Categorical Programs – Report of Expenditures and Available Funds -----	21
Exhibit K-14	Schedule of Selected Subobject Expenditures, Specific Academic Classroom Instruction and Other Data Collection-----	22-24
Exhibit K-15	Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures -----	25
Exhibit K-16	Schedule 3, School Program Cost Report, General Fund/Special Revenue Funds (Sample Form PC-3) -----	26
Exhibit K-17	Schedule 4, District Aggregate Program Cost Report, General Fund/Special Revenue Funds (Sample Form PC-4) -----	27
Exhibit K-18	Schedule 5, Supplementary Schedule of Federal Financial Assistance Program Expenditures -----	28

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2016, 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 9/13/16 (date).

**APPROVED**

  
 \_\_\_\_\_  
 Signature of District School Superintendent

9/13/16  
 \_\_\_\_\_  
 Signature Date

**SEP 13 2016**  
**SCHOOL BOARD OF  
 LEE COUNTY**

**FLORIDA DEPARTMENT OF EDUCATION  
 SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)  
 DISTRICT SCHOOL BOARD OF LEE COUNTY  
 For the Fiscal Year Ended June 30, 2016**

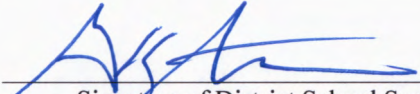
Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400
--

**PAGE NUMBER**

**INDEX:**

	<u>Minimum Reporting</u>	<u>CAFR</u>
Exhibit J-1      Combining Statement of Net Position – Nonmajor Component Units-----		55
Exhibit J-2a-d    Combining Statement of Activities – Nonmajor Component Units -----		56-59

The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2016, 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 9/13/16 (date).

  
 \_\_\_\_\_  
 Signature of District School Superintendent

9/13/16  
 \_\_\_\_\_  
 Signature Date

**APPROVED**  
**SEP 13 2016**  
**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, 2016

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

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	33,010.00
Reserve Officers Training Corps (ROTC)	3191	1,693,731.00
Miscellaneous Federal Direct	3199	0.00
<b>Total Federal Direct</b>	<b>3100</b>	<b>1,726,741.00</b>
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,408,004.00
National Forest Funds	3255	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>2,408,004.00</b>
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	165,767,538.00
Workforce Development	3315	9,702,808.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentive	3317	323,199.00
Adults with Disabilities	3318	0.00
CO&DS Withheld for Administrative Expenditure	3323	53,800.00
Diagnostic and Learning Resources Centers	3335	0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	0.00
State License Tax	3343	493,900.00
District Discretionary Lottery Funds	3344	0.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	99,525,290.00
Florida School Recognition Funds	3361	3,846,668.00
Voluntary Prekindergarten Program	3371	2,042,518.00
Preschool Projects	3372	0.00
<i>Other State:</i>		
Reading Programs	3373	0.00
Full-Service Schools Program	3378	0.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	1,839,931.00
<b>Total State</b>	<b>3300</b>	<b>283,818,902.00</b>
<i>Local:</i>		
District School Taxes	3411	385,303,457.00
Tax Redemptions	3421	0.00
Payment in Lieu of Taxes	3422	0.00
Excess Fees	3423	0.00
Tuition	3424	0.00
Rent	3425	563,164.00
Interest on Investments	3431	1,812,221.00
Gain on Sale of Investments	3432	8,244.00
Net Increase (Decrease) in Fair Value of Investments	3433	940,213.00
Gifts, Grants and Bequests	3440	987,130.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	66,797.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	1,628,809.00
Continuing Workforce Education Course Fees	3463	9,705.00
Capital Improvement Fees	3464	81,535.00
Postsecondary Lab Fees	3465	391,803.00
Lifelong Learning Fees	3466	97,770.00
GED® Testing Fees	3467	23,106.00
Financial Aid Fees	3468	163,070.00
Other Student Fees	3469	160,990.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	118,233.00
Prekindergarten Early Intervention Fees	3472	0.00
School-Age Child Care Fees	3473	7,073,650.00
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	13,658.00
Transportation Services Rendered for School Activities	3492	503,428.00
Sale of Junk	3493	275,370.00
Receipt of Federal Indirect Cost Rate	3494	2,752,226.00
Other Miscellaneous Local Sources	3495	3,412,433.00
Impact Fees	3496	0.00
Refunds of Prior Year's Expenditures	3497	4,163.00
Collections for Lost, Damaged and Sold Textbooks	3498	50,221.00
Receipt of Food Service Indirect Costs	3499	697,372.00
<b>Total Local</b>	<b>3400</b>	<b>407,138,768.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>695,092,415.00</b>

**DISTRICT SCHOOL BOARD OF LEE COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)**  
 For the Fiscal Year Ended June 30, 2016

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	253,412,810.00	72,216,813.00	92,294,784.00	22,730.00	9,836,607.00	644,258.00	9,850,183.00	438,308,205.00
Student Support Services	6100	17,828,679.00	5,035,767.00	364,578.00	0.00	700,105.00	5,429.00	758,125.00	24,692,683.00
Instructional Media Services	6200	2,533,692.00	859,966.00	254,134.00	0.00	139,920.00	237,296.00	14,579.00	4,039,587.00
Instruction and Curriculum Development Services	6300	6,697,043.00	1,566,158.00	297,229.00	151.00	2,919.00	1,238.00	30,836.00	8,595,574.00
Instructional Staff Training Services	6400	2,791,003.00	720,419.00	542,315.00	0.00	108,049.00	350.00	224,552.00	4,386,688.00
Instruction-Related Technology	6500	5,101,595.00	1,403,656.00	690,933.00	12,251.00	0.00	439.00	2,128.00	7,211,002.00
Board	7100	588,656.00	219,067.00	82,065.00	0.00	7,635.00	0.00	54,231.00	952,254.00
General Administration	7200	1,750,035.00	403,105.00	321,160.00	179.00	25,850.00	0.00	439,747.00	2,940,076.00
School Administration	7300	34,108,255.00	8,871,730.00	1,230,618.00	36.00	423,120.00	122,735.00	61,324.00	44,817,818.00
Facilities Acquisition and Construction	7410	0.00	0.00	2,330,863.00	0.00	10,240.00	3,542,261.00	0.00	5,883,364.00
Fiscal Services	7500	2,831,066.00	710,804.00	220,615.00	109.00	14,038.00	477.00	6,384.00	3,783,553.00
Food Services	7600								0.00
Central Services	7700	4,809,485.00	1,295,792.00	2,046,708.00	26,993.00	124,745.00	21,244.00	60,413.00	8,385,380.00
Student Transportation Services	7800	26,724,675.00	8,812,157.00	3,724,927.00	4,625,329.00	3,348,679.00	17,499.00	2,965,886.00	50,219,152.00
Operation of Plant	7900	16,252,834.00	6,359,841.00	23,466,914.00	16,343,666.00	1,184,559.00	84,085.00	339,483.00	64,031,342.00
Maintenance of Plant	8100	9,631,565.00	2,879,187.00	1,264,220.00	244,216.00	1,278,000.00	72,834.00	27,120.00	15,397,142.00
Administrative Technology Services	8200	3,213,136.00	761,393.00	1,433,749.00	0.00	18,195.00	1,189.00	66,042.00	5,493,704.00
Community Services	9100	3,337,548.00	495,835.00	160,847.00	0.00	272,016.00	125,041.00	283,699.00	4,674,986.40
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						438,059.00		438,059.40
Other Capital Outlay	9300						2,688,196.00		2,688,196.40
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.40
Interest	720								0.00
<b>Total Expenditures</b>		<b>391,642,077.00</b>	<b>112,611,770.00</b>	<b>130,727,259.00</b>	<b>21,275,660.00</b>	<b>17,494,677.00</b>	<b>8,002,630.00</b>	<b>15,184,692.00</b>	<b>696,938,765.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									<b>(1,846,350.00)</b>

ESE 348

**DISTRICT SCHOOL BOARD OF LEE COUNTY**

**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, 2016

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

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	<b>Account Number</b>	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	263,905.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	12,477,285.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	12,477,285.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>12,741,190.00</b>
<b>Net Change In Fund Balance</b>		<b>10,894,840.00</b>
Fund Balance, July 1, 2015	2800	129,284,121.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,528,087.00
Restricted Fund Balance	2720	19,736,496.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	1,685,017.00
Unassigned Fund Balance	2750	116,229,361.00
<b>Total Fund Balances, June 30, 2016</b>	<b>2700</b>	<b>140,178,961.00</b>

**DISTRICT SCHOOL BOARD OF LEE COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - SPECIAL REVENUE  
FUNDS - FOOD SERVICES**

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

For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	28,188,381.00
School Breakfast Reimbursement	3262	8,233,638.00
Afterschool Snack Reimbursement	3263	439,197.00
Child Care Food Program	3264	32,404.00
USDA-Donated Commodities	3265	268,725.00
Cash in Lieu of Donated Foods	3266	27,197.00
Summer Food Service Program	3267	767,699.00
Fresh Fruit and Vegetable Program	3268	238,652.00
Other Food Services	3269	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>38,195,893.00</b>
<i>State:</i>		
School Breakfast Supplement	3337	257,418.00
School Lunch Supplement	3338	305,457.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	
<b>Total State</b>	<b>3300</b>	<b>562,875.00</b>
<i>Local:</i>		
Interest on Investments	3431	40,512.00
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	912,877.00
Student Breakfasts	3452	40,572.00
Adult Breakfasts/Lunches	3453	418,866.00
Student and Adult á la Carte Fees	3454	1,263,356.00
Student Snacks	3455	0.00
Other Food Sales	3456	195,220.00
Other Miscellaneous Local Sources	3495	553.00
Refunds of Prior Year's Expenditures	3497	0.00
<b>Total Local</b>	<b>3400</b>	<b>2,871,956.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>41,630,724.00</b>

**DISTRICT SCHOOL BOARD OF LEE COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - SPECIAL REVENUE**  
**FUNDS - FOOD SERVICES (Continued)**  
For the Fiscal Year Ended June 30, 2016

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

<b>EXPENDITURES (Function 7600/9300)</b>	<b>Account Number</b>	
Salaries	100	11,637,257.00
Employee Benefits	200	4,450,552.00
Purchased Services	300	439,830.00
Energy Services	400	14,843.00
Materials and Supplies	500	18,553,532.00
Capital Outlay	600	2,292,631.00
Other	700	970,268.00
Other Capital Outlay (Function 9300)	600	1,168,449.00
<b>Total Expenditures</b>		<b>39,527,362.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>2,103,362.00</b>
<b>OTHER FINANCING SOURCES (USES)</b> <b>and CHANGES IN FUND BALANCES</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>
<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	
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>
<b>Net Change in Fund Balance</b>		<b>2,103,362.00</b>
Fund Balance, July 1, 2015	2800	18,430,505.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,058,707.00
Restricted Fund Balance	2720	19,475,160.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
<b>Total Fund Balances, June 30, 2016</b>	<b>2700</b>	<b>20,533,867.00</b>

**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, 2016

Exhibit K-3  
FDOE Page 6  
**Fund 420**

<b>REVENUES</b>	<b>Account Number</b>	
<i>Federal Direct:</i>		
Head Start	3130	7,980,492.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	1,543,191.00
Miscellaneous Federal Direct	3199	10,095,646.00
<b>Total Federal Direct</b>	<b>3100</b>	<b>19,619,329.00</b>
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	1,176,125.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	16,881,391.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	872,405.00
English Literacy and Civics Education	3222	217,647.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>NCLB - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	27,563,097.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,331,632.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	924,217.00
Twenty-First Century Schools - Title IV	3242	2,135.00
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	886,256.00
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>50,854,905.00</b>
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
<b>Total State</b>	<b>3300</b>	<b>0.00</b>
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	59,619.00
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
<b>Total Local</b>	<b>3400</b>	<b>59,619.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>70,533,853.00</b>



DISTRICT SCHOOL BOARD OF LEE COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)  
 For the Fiscal Year Ended June 30, 2016

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	20,928,258.00	6,611,196.00	7,504,425.00		1,991,950.00	1,182,419.00	1,855,402.00	40,073,650.00
Student Support Services	6100	3,590,341.00	1,200,912.00	398,819.00	2,354.00		8,149.00	4,418.00	5,282,705.00
Instructional Media Services	6200	57,311.00	15,207.00	650.00					73,174.00
Instruction and Curriculum Development Services	6300	8,136,819.00	2,315,752.00	652,861.00		100,818.00	11,688.00	570,855.00	11,788,793.00
Instructional Staff Training Services	6400	1,519,938.00	436,381.00	3,208,716.00		341,618.00		945,467.00	6,450,120.00
Instruction-Related Technology	6500	40,549.00	12,984.00	10,560.00					84,093.00
Board	7100			2,083.00					2,083.00
General Administration	7200	265,290.00	76,904.00	4,137.00			532.00	2,515,312.00	2,862,175.00
School Administration	7300	136,005.00	27,635.00	144,346.00			23,059.00		331,045.00
Facilities Acquisition and Construction	7410						143,012.00		143,012.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	249,660.00	65,386.00	4,919.00				2,125.00	322,090.00
Student Transportation Services	7800	621,099.00	173,465.00	28,441.00	91,556.00	227.00		400.00	915,188.00
Operation of Plant	7900	52,266.00	21,800.00	26,118.00		35,047.00	1,669.00	1,965.00	138,865.00
Maintenance of Plant	8100						4,420.00		4,420.00
Administrative Technology Services	8200								0.00
Community Services	9100	82,086.00	25,810.00	306,424.00		11,853.00	23,685.00	280.00	450,138.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						74,382.00		74,382.00
Other Capital Outlay	9300						1,537,920.00		1,537,920.00
<b>Total Expenditures</b>		35,679,622.00	10,983,432.00	12,310,505.00	93,910.00	2,559,225.00	3,010,935.00	5,896,224.00	70,533,853.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES)</b>									
<b>and CHANGES IN FUND BALANCES</b>									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To 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
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2015	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2016	2700								0.00

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS  
FEDERAL ECONOMIC STIMULUS PROGRAMS**  
For the Fiscal Year Ended June 30, 2016

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			57,180.00	57,180.00
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	57,180.00	57,180.00
<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
<b>Total Revenues</b>	<b>3000</b>	<b>0.00</b>	<b>0.00</b>	<b>57,180.00</b>	<b>57,180.00</b>

DISTRICT SCHOOL BOARD OF LEE COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)  
 For the Fiscal Year Ended June 30, 2016

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student 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
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To 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
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2015	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2016	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, 2016

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student 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
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To 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
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2015	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2016	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, 2016

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300					40.00			40.00
Instructional Staff Training Services	6400					43,569.00			43,569.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							2,210.00	2,210.00
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			11,361.00					11,361.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<b>Total Expenditures</b>		0.00	0.00	11,361.00	0.00	43,609.00	0.00	2,210.00	57,180.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES)</b>									
<b>and CHANGES IN FUND BALANCES</b>									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To 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
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2015	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2016	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, 2016

Exhibit K-5  
 FDOE Page 12  
 Fund 490

REVENUES		Account Number								
<i>Federal Through State and Local:</i>										
Federal Through Local		3280								
Total Federal Through State and Local		3200								0.00
<i>Local:</i>										
Interest on Investments		3431								
Gain on Sale of Investments		3432								
Net Increase (Decrease) in Fair Value of Investments		3433								
Gifts, Grants and Bequests		3440								
Other Miscellaneous Local Sources		3495								
Total Local		3400								0.00
Total Revenues		3000								0.00
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student 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
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>										0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		Account Number								
<i>Loss Recoveries</i>										
		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
Interfund		3650								
From Permanent Funds		3660								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600								0.00
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								0.00
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										0.00
Fund Balance, July 1, 2015		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2016		2700								0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS  
 For the Fiscal Year Ended June 30, 2016

Exhibit K-4  
 FDOE Page 13  
 Funds 289

REVENUES	Account Number	SBE/COBI Bonds 218	Special Act Bonds 228	Sections 1011.14 & 1011.15, F.S., Loms 238	Motor Vehicle Revenue Bonds 248	District Bonds 258	Other Debt Service 288	ARRA Economic Stimulus Debt Service 299	Totals
<b>Federal:</b>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<b>State:</b>									
COARDS Withheld for SBE/COBI Bonds	3322	1,977,534.00							1,977,534.00
SBE/COBI Bond Interest	3326	376.00							376.00
Sales Tax Distribution (s. 212.20(4)(A), F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
<b>Total State Sources</b>	<b>3300</b>	<b>1,977,910.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,977,910.00</b>
<b>Local:</b>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemption	3421								0.00
Payments in Lieu of Taxes	3422								0.00
Excise Fees	3423								0.00
Interest on Investments	3431						1,286.00	31,348.00	32,634.00
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
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
<b>Total Local Sources</b>	<b>3400</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,286.00</b>	<b>31,348.00</b>	<b>32,634.00</b>
<b>Total Revenues</b>	<b>3000</b>	<b>1,977,910.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,286.00</b>	<b>31,348.00</b>	<b>2,010,744.00</b>
<b>EXPENDITURES</b>									
<b>Debt Service (Function 9200)</b>									
Redemption of Principal	710	1,674,000.00					35,149,872.00		26,823,872.00
Interest	720	344,967.00					14,728,057.00	216,439.00	15,309,463.00
Dees and Fees	730	614.00					25,591.00	4,979.00	31,184.00
Miscellaneous	790								0.00
<b>Total Expenditures</b>		<b>2,019,581.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39,903,520.00</b>	<b>221,418.00</b>	<b>42,164,519.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(61,671.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(39,903,234.00)</b>	<b>(189,870.00)</b>	<b>(40,153,775.00)</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Lease	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premiums on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunding Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premiums on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agreements (Function 9299)	894								0.00
Payments to Refunding Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<b>Transfers In:</b>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						39,815,762.00	2,021,994.00	41,837,756.00
From Special Revenue Funds	3640								0.00
Interfund	3650						8.00		8.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39,815,770.00</b>	<b>2,021,994.00</b>	<b>41,837,764.00</b>
<b>Transfers Out: (Function 9700)</b>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950						(8.00)		(8.00)
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(8.00)</b>	<b>0.00</b>	<b>(8.00)</b>
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39,815,762.00</b>	<b>2,021,994.00</b>	<b>41,837,756.00</b>
<b>Net Change in Fund Balances</b>		<b>(61,671.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(86,472.00)</b>	<b>1,832,124.00</b>	<b>1,683,981.00</b>
<b>Fund Balance, July 1, 2015</b>	<b>2800</b>	<b>194,248.00</b>					<b>409,648.00</b>	<b>7,223,243.00</b>	<b>7,827,097.00</b>
<b>Adjustments to Fund Balances</b>	<b>2891</b>								<b>0.00</b>
<b>Ending Fund Balance:</b>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	132,577.00					323,134.00	9,055,367.00	9,511,078.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
<b>Total Fund Balance, June 30, 2016</b>	<b>2700</b>	<b>132,577.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>323,134.00</b>	<b>9,055,367.00</b>	<b>9,511,078.00</b>

DISTRICT SCHOOL BOARD OF LEE COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - CAPITAL PROJECTS FUNDS  
 For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number	Capital Outlay Bond Issues (COBI)	Special Ad Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Programs (CO&DS)	Nonvoted Cap. Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
<b>Federal:</b>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<b>State:</b>												
COMDS Distributed	3321						1,629,782.00					1,629,782.00
Interest on Undistributed COMDS	3325						10,635.00					10,635.00
Sales Tax Distribution (s. 212.20(6)(d)6 a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3395				1,277,972.00							1,277,972.00
Classroom Fire Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397									2,477,285.00		2,477,285.00
Other Miscellaneous State Revenues	3399									439,189.00		439,189.00
Total State Sources	3300	0.00	0.00	0.00	1,277,972.00	0.00	1,640,417.00	0.00	0.00	2,916,474.00	0.00	5,834,863.00
<b>Local:</b>												
District Local Capital Improvement Tax	3413							99,905,824.00				99,905,824.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431						1,035.00	242,914.00		90,255.00		334,204.00
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									2,500,000.00		2,500,000.00
Impact Fees	3496									6,137,978.00		6,137,978.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	1,035.00	100,148,738.00	0.00	8,728,233.00	0.00	108,878,006.00
Total Revenues	3000	0.00	0.00	0.00	1,277,972.00	0.00	1,641,452.00	100,148,738.00	0.00	11,644,707.00	0.00	114,712,869.00
<b>EXPENDITURES</b>												
<i>Capital Outlay: (Function 7000)</i>												
Library Books	610											0.00
Audiovisual Materials	620							247.00				247.00
Building and Fixed Equipment	630									21,876.00		21,876.00
Furniture, Fixtures and Equipment	640						993,478.00	15,962,984.00		37,745.00		16,994,207.00
Motor Vehicles (Including Buses)	650							3,976,221.00				3,976,221.00
Land	660									28,690.00		28,690.00
Improvements Other Than Buildings	670							2,348,821.00				2,348,821.00
Remodeling and Renovations	680				1,277,972.00		978,718.00	17,990,922.00		90,925.00		20,338,537.00
Computer Software	690									895,999.00		895,999.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Debt and Fees	730							2,587.00				2,587.00
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	1,277,972.00	0.00	1,974,783.00	40,279,195.00	0.00	1,065,235.00	0.00	44,597,185.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	(333,331.00)	59,869,543.00	0.00	10,579,472.00	0.00	70,115,684.00



DISTRICT SCHOOL BOARD OF LEE COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)  
 For the Fiscal Year Ended June 30, 2016

Exhibit K-7  
 FDCOE Page 15  
 Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premiums on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premiums on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Servicing Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Interest Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(10,000,000.00)		(2,477,285.00)		(12,477,285.00)
To Debt Service Funds	920							(41,837,756.00)				(41,837,756.00)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Interest Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(51,837,756.00)	0.00	(2,477,285.00)	0.00	(54,315,041.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(51,837,756.00)	0.00	(2,477,285.00)	0.00	(54,315,041.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	(333,331.00)	\$,031,787.00	0.00	\$,102,187.00	0.00	15,800,643.00
Fund Balance, July 1, 2015	2800						2,581,959.00	46,139,013.00		20,639,262.00		78,360,234.00
Adjustments to Fund Balance	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						2,248,628.00	54,170,800.00		37,741,449.00		94,160,877.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balance, June 30, 2016	2700	0.00	0.00	0.00	0.00	0.00	2,248,628.00	54,170,800.00	0.00	37,741,449.00	0.00	94,160,877.00

DISTRICT SCHOOL BOARD OF LEE COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS  
 For the Fiscal Year Ended June 30, 2016

REVENUES		Account Number								
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
<b>Total Revenues</b>		3000	0.00							
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student 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
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal		710								0.00
Interest		720								0.00
<b>Total Expenditures</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>										
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		Account Number								
Sale of Capital Assets		3730								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
<b>Total Transfers In</b>		3600	0.00							
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Internal Service Funds		970								
To Enterprise Funds		990								
<b>Total Transfers Out</b>		9700	0.00							
<b>Total Other Financing Sources (Uses)</b>			0.00							
<b>Net Change in Fund Balance</b>			0.00							
Fund Balance, July 1, 2015		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
<b>Total Fund Balances, June 30, 2016</b>		2700	0.00							

DISTRICT SCHOOL BOARD OF LEE COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS  
 For the Fiscal Year Ended June 30, 2016  
 DISTRICT SCHOOL BOARD OF LEE COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS  
 For the Fiscal Year Ended June 30, 2016

Exhibit K-8  
 FDOE Page 16  
 Fund 000  
 Exhibit K-9  
 FDOE Page 17  
 Funds 900

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
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
<b>Total Transfers In</b>	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2015	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780								0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS  
 For the Fiscal Year Ended June 30, 2016

Exhibit K-8  
 FDOE Page 16  
 Fund 000  
 Exhibit K-10  
 FDOE Page 18  
 Funds 700

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, 2016

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
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	72,177,377.00	16,125,953.00						88,303,330.00
Other Operating Revenues	3489	15,027.00							15,027.00
<b>Total Operating Revenues</b>		<b>72,192,404.00</b>	<b>16,125,953.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>88,318,357.00</b>
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100	234,691.00	58,007.00						292,698.00
Employee Benefits	200	58,285.00	32,580.00						90,865.00
Purchased Services	300	5,759,398.00	7,870,051.00						13,629,449.00
Energy Services	400								0.00
Materials and Supplies	500	2,622.00							2,622.00
Capital Outlay	600	292,019.00							292,019.00
Other	700	71,168,404.00	8,165,315.00						79,333,719.00
Depreciation and Amortization Expense	780	801.00							801.00
<b>Total Operating Expenses</b>		<b>77,516,220.00</b>	<b>16,125,953.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>93,642,173.00</b>
<b>Operating Income (Loss)</b>		<b>(5,323,816.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,323,816.00)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431	180,808.00							180,808.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
<b>Total Nonoperating Revenues (Expenses)</b>		<b>180,808.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>180,808.00</b>
<b>Income (Loss) Before Operating Transfers</b>		<b>(5,143,008.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,143,008.00)</b>
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Change in Net Position</b>		<b>(5,143,008.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,143,008.00)</b>
Net Position, July 1, 2015	2880	50,505,214.00	300,000.00						50,805,214.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780	45,362,206.00	300,000.00						45,662,206.00

**DISTRICT SCHOOL BOARD OF LEE COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS**  
 For the Fiscal Year Ended June 30, 2016  
**DISTRICT SCHOOL BOARD OF LEE COUNTY**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**SCHOOL INTERNAL FUNDS**  
 June 30, 2016

Exhibit K-11  
 FDOE Page 19  
 Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2015	Additions	Deductions	Ending Balance June 30, 2016
Cash	1110	1,014,108.00	25,337,510.00	25,041,987.00	1,309,631.00
Investments	1160	6,151,875.00	1,169,744.00	1,020,692.00	6,300,927.00
Accounts Receivable, Net	1131	309,936.00	255.00		310,191.00
Interest Receivable on Investments	1170	26,855.00		26,855.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	387,678.00	716,871.00	715,685.00	388,864.00
<b>Total Assets</b>		<b>7,890,452.00</b>	<b>27,224,380.00</b>	<b>26,805,219.00</b>	<b>8,309,613.00</b>
<b>LIABILITIES</b>					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	390,930.00	23,304,957.00	23,263,125.00	432,762.00
Internal Accounts Payable	2290	7,459,916.00	2,113,245.00	1,740,102.00	7,833,059.00
Due to Budgetary Funds	2161	39,606.00	838,188.00	834,002.00	43,792.00
<b>Total Liabilities</b>		<b>7,890,452.00</b>	<b>26,256,390.00</b>	<b>25,837,229.00</b>	<b>8,309,613.00</b>

DISTRICT SCHOOL BOARD OF LEE COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS  
 For the Fiscal Year Ended June 30, 2016  
 DISTRICT SCHOOL BOARD OF LEE COUNTY  
 SCHEDULE OF LONG-TERM LIABILITIES  
 June 30, 2016

Exhibit K-12  
 FDOE Page 20  
 Fund 601

	Account Number	Governmental Activities Total Balance (1) June 30, 2016	Business-Type Activities Total Balance (1) June 30, 2016	Total	Governmental Activities - Debt Principal Payments 2015-16	Governmental Activities - Principal Due Within One Year 2016-17	Governmental Activities - Debt Interest Payments 2015-16	Governmental Activities - Interest Due Within One Year 2016-17
Notes Payable	2310	3,933,923.00		3,933,923.00	1,231,872.00	1,297,021.00	171,955.00	121,810.00
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	5,782,782.00		5,782,782.00	1,674,000.00	1,794,000.00	364,967.00	263,480.00
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	5,782,782.00	0.00	5,782,782.00	1,674,000.00	1,794,000.00	364,967.00	263,480.00
Liability for Compensated Absences	2330	60,874,541.00		60,874,541.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	354,203,806.00		354,203,806.00	23,918,000.00	24,251,000.00	14,506,102.00	13,723,137.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	27,009,000.00		27,009,000.00			216,439.00	223,619.00
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	381,212,806.00	0.00	381,212,806.00	23,918,000.00	24,251,000.00	14,722,541.00	13,946,756.00
Estimated Liability for Long-Term Claims	2350	23,076,954.00		23,076,954.00				
Net Other Postemployment Benefits Obligation	2360	29,414,951.00		29,414,951.00				
Net Pension Liability	2365	273,361,754.00		273,361,754.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
<b>Total Long-term Liabilities</b>		<b>777,657,711.00</b>	<b>0.00</b>	<b>777,657,711.00</b>	<b>26,823,872.00</b>	<b>27,342,021.00</b>	<b>15,259,463.00</b>	<b>14,332,046.00</b>

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2016, including discounts and premiums.

DISTRICT SCHOOL BOARD OF LEE COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS  
For the Fiscal Year Ended June 30, 2016  
DISTRICT SCHOOL BOARD OF LEE COUNTY  
SCHEDULE OF CATEGORICAL PROGRAMS  
REPORT OF EXPENDITURES AND AVAILABLE FUNDS  
For the Fiscal Year Ended June 30, 2016

Exhibit K-13  
FDOE Page 21

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2015	Returned To FDOE	Revenues [1] 2015-16	Expenditures 2015-16	Flexibility [2] 2015-16	Unexpended June 30, 2016
Class Size Reduction Operating Funds (3355)	94740			99,525,290.00	99,525,290.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	165,905.00		1,618,527.00	1,580,253.00		204,179.00
Florida School Recognition Funds (3361)	92040	382,980.00		3,846,668.00	3,859,682.00		369,966.00
Instructional Materials (FEFP Earmark) [3]	90880	1,312,236.00		7,024,434.00	5,492,724.00		2,843,946.00
Library Media (FEFP Earmark) [3]	90881	178,656.00		396,664.00	400,992.00		174,328.00
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	1,014,973.00		4,056,845.00	3,333,271.00		1,738,547.00
Safe Schools (FEFP Earmark) [5]	90803	87,128.00		1,655,409.00	1,661,404.00		81,133.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			21,715,333.00	21,715,333.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	4,293,504.00		18,922,724.00	16,471,170.00		6,745,058.00
Teacher Training	91290	1,243.00			1,146.00		97.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	2,104.00		1,488,890.00	1,489,858.00		1,136.00
Voluntary Prekindergarten - School Year Program (3371)	96440	5,252.00		1,876,495.00	1,874,914.00		6,833.00
Voluntary Prekindergarten - Summer Program (3371)	96441	31,692.00		166,023.00	133,539.00		64,176.00

- [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 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  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS  
 For the Fiscal Year Ended June 30, 2016  
 DISTRICT SCHOOL BOARD OF LEE COUNTY  
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
 For the Fiscal Year Ended June 30, 2016

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
<b>ENERGY EXPENDITURES:</b>						
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	16,233,719.00	0.00	0.00	0.00	16,233,719.00
Heating Oil	440	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		16,233,719.00	0.00	0.00	0.00	16,233,719.00
<b>ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:</b>						
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	17,807.00		2,887.00	0.00	20,694.00
Diesel Fuel	460	4,607,424.00		88,669.00	0.00	4,696,093.00
Oil and Grease	540	119,198.00		0.00	0.00	119,198.00
<b>Total</b>		4,744,429.00		91,556.00	0.00	4,835,985.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>						
Buses	651	0.00	0.00	0.00	3,976,221.00	3,976,221.00

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311	25,000.00	0.00	94,832.00	0.00	119,832.00
Subawards Under Subagreements - In Excess of \$25,000	312	218,267.00	0.00	321,698.00	0.00	539,965.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391	0.00	0.00	17,663.00	0.00	17,663.00
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
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	666,356.00
Food	570	16,621,705.00
Donated Foods	580	268,725.00



**DISTRICT SCHOOL BOARD OF LEE COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS**  
For the Fiscal Year Ended June 30, 2016  
**DISTRICT SCHOOL BOARD OF LEE COUNTY**  
**SCHEDULE OF SELECTED SUBJECT EXPENDITURES**  
For the Fiscal Year Ended June 30, 2016

Exhibit K-14  
FDOE Page 23

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>TEACHER SALARIES</b>					
Basic Programs 101, 102 and 103 (Function 5100)	120	141,651,516.00	6,383,516.00	0.00	148,035,032.00
Basic Programs 101, 102 and 103 (Function 5100)	140	0.00	0.00	0.00	0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	575,689.00	13,300.00	0.00	588,989.00
<b>Total Basic Program Salaries</b>		142,227,205.00	6,396,816.00	0.00	148,624,021.00
Other Programs 130 (ESOL) (Function 5100)	120	11,121,068.00	868,713.00	0.00	11,989,781.00
Other Programs 130 (ESOL) (Function 5100)	140	0.00	0.00	0.00	0.00
Other Programs 130 (ESOL) (Function 5100)	750	0.00	0.00	0.00	0.00
<b>Total Other Program Salaries</b>		11,121,068.00	868,713.00	0.00	11,989,781.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	63,356,386.00	5,906,456.00	0.00	69,262,842.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	7,942,927.00	227,992.00	0.00	8,170,919.00
<b>Total ESE Program Salaries</b>		71,299,313.00	6,134,448.00	0.00	77,433,761.00
Career Program 300 (Function 5300)	120	8,537,385.00	63,468.00	0.00	8,600,853.00
Career Program 300 (Function 5300)	140	0.00	0.00	0.00	0.00
Career Program 300 (Function 5300)	750	657.00	0.00	0.00	657.00
<b>Total Career Program Salaries</b>		8,538,042.00	63,468.00	0.00	8,601,510.00
<b>Total</b>		233,185,628.00	13,463,445.00	0.00	246,649,073.00

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
<b>TEXTBOOKS (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	4,981,079.00	146,528.00		5,127,607.00

**DISTRICT SCHOOL BOARD OF LEE COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS**  
For the Fiscal Year Ended June 30, 2016  
**DISTRICT SCHOOL BOARD OF LEE COUNTY**  
**SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION**  
For the Fiscal Year Ended June 30, 2016

Exhibit K-14  
FDOE Page 24

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
<b>Total Flexible Spending Instructional Expenditures</b>	<b>5000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	82,311,827.00	2,071,725.00	0.00	84,383,552.00
Food Service Special Revenue Fund	410	0.00	0.00	0.00	0.00
Other Federal Programs Special Revenue Fund	420	1,519,390.00	1,392.00	22,218.00	1,543,000.00
Federal Economic Stimulus Special Revenue Funds	430	0.00	0.00	0.00	0.00
Capital Projects Funds	3XX	0.00	0.00	0.00	0.00
<b>Total Charter School Distributions</b>		<b>83,831,217.00</b>	<b>2,073,117.00</b>	<b>22,218.00</b>	<b>85,926,552.00</b>

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	292,537.00
Other Federal Programs Special Revenue Fund	5900	91,899.00
Federal Economic Stimulus Special Revenue Funds	5900	0.00
<b>Total</b>	<b>5900</b>	<b>384,436.00</b>

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2015	Earnings 2015-16	Expenditures 2015-16	Unexpended June 30, 2016
Earnings, Expenditures and Carryforward Amounts:	3,144,740.00	2,408,004.00	2,535,159.00	3,017,585.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				
School Nurses and Health Care Services			1,870,118.00	
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			20,661.00	
Student Services			605,958.00	
Consultants				
Other			38,422.00	
<b>Total Expenditures</b>			<b>2,535,159.00</b>	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2016:</i>		
Total Assets and Deferred Outflows of Resources	100	185,361,449.00
Total Liabilities and Deferred Inflows of Resources	100	45,182,488.00

DISTRICT SCHOOL BOARD OF LEE COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS  
 For the Fiscal Year Ended June 30, 2016  
 DISTRICT SCHOOL BOARD OF LEE COUNTY  
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM  
 For the Fiscal Year Ended June 30, 2016

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Prekindergarten	5500	1,371,158.00	450,906.00	1,530.00		683.00		4,488.00	1,828,765.00
Student Support Services	6100	73,963.00	21,946.00	129.00					96,038.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	26,355.00	6,786.00	478.00					33,619.00
Instructional Staff Training Services	6400			62.00					62.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	17,143.00	5,066.00						22,209.00
School Administration	7300	1,292.00	205.00						1,497.00
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	14,503.00	5,517.00			893.00			20,913.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		<b>1,504,414.00</b>	<b>490,426.00</b>	<b>2,199.00</b>	<b>0.00</b>	<b>1,576.00</b>	<b>0.00</b>	<b>4,488.00</b>	<b>2,003,103.00</b>

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

**SCHEDULE 5**  
**SUPPLEMENTARY SCHEDULE OF FEDERAL FINANCIAL**  
**ASSISTANCE PROGRAM EXPENDITURES**  
**For the Fiscal Year Ended June 30, 2016**

Federal Grantor/Pass-Through/Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass Through Grantor Number	Amount of Expenditures (1)	Amount Provided to SubRecipients
<b>United States Department Of Agriculture:</b>				
Indirect:				
Child Nutrition Cluster:				
Florida Department of Education:				
School Breakfast Program	10.553	13002	8,233,638	
National School Lunch Program	10.555 <sup>(2)</sup>	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	
Florida Department of Agriculture & Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	13004	237,652	
<b>Total Child Nutrition Cluster</b>			<u>38,162,489</u>	
<b>Total United States Department of Agriculture</b>			<u>38,162,489</u>	
<b>United States Department Of Education:</b>				
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	
<b>Total Direct</b>			<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	
<b>Total Special Education Cluster</b>			<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	
<b>Total Indirect</b>			<u>34,090,313</u>	-
<b>Total United States Department of Education</b>			<u>62,643,551</u>	-

DISTRICT SCHOOL BOARD OF LEE COUNTY

Federal Grantor/Pass-Through/Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass Through Grantor #	Amount of Expenditures	Amount Provided to Subrecipients
<b>United States Department Of Health &amp; Human Services:</b>				
Direct:				
Head Start/Early Head Start	93.600	04CH3269/48&49, 04HP0015/01	7,980,492	
<b>United States Department Of Defense:</b>				
Direct				
Army Junior Reserve Officers Training Corps		N/A	1,693,731	
<b>Total Expenditures of Federal Awards</b>			<b>\$ 110,480,264</b>	

- (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.
- (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.