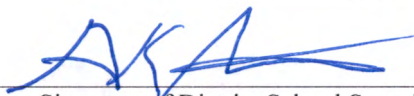


**FLORIDA DEPARTMENT OF EDUCATION
 REPORT OF FINANCIAL DATA TO THE
 COMMISSIONER OF EDUCATION (ESE 348)
 DISTRICT SCHOOL BOARD OF LEE COUNTY
 For the Fiscal Year Ended June 30, 2017**

Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400
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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2017, 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 September 5, 2017 (date).



Signature of District School Superintendent

9/5/17

Signature Date

DISTRICT SCHOOL BOARD OF LEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2017

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	23,965.00
Reserve Officers Training Corps (ROTC)	3191	1,678,367.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	1,702,332.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,247,950.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,247,950.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	163,848,436.00
Workforce Development	3315	9,697,421.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	366,805.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	54,118.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	532,402.00
District Discretionary Lottery Funds	3344	1,544,033.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	100,383,530.00
Florida School Recognition Funds	3361	1,490,006.00
Voluntary Prekindergarten Program	3371	2,053,965.00
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	2,034,027.00
Total State	3300	282,227,993.00
<i>Local:</i>		
District School Taxes	3411	399,499,006.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	563,078.00
Interest on Investments	3431	2,568,999.00
Gain on Sale of Investments	3432	39,653.00
Net Increase (Decrease) in Fair Value of Investments	3433	(1,211,953.00)
Gifts, Grants and Bequests	3440	1,302,447.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	118,511.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	2,050,032.00
Continuing Workforce Education Course Fees	3463	27,323.00
Capital Improvement Fees	3464	103,376.00
Postsecondary Lab Fees	3465	533,019.00
Lifelong Learning Fees	3466	127,862.00
GED® Testing Fees	3467	35,290.00
Financial Aid Fees	3468	206,751.00
Other Student Fees	3469	125,554.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	172,928.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	7,212,582.00
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	27,180.00
Transportation Services Rendered for School Activities	3492	556,696.00
Sale of Junk	3493	676,979.00
Receipt of Federal Indirect Cost Rate	3494	3,098,828.00
Other Miscellaneous Local Sources	3495	3,873,754.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	63,796.00
Receipt of Food Service Indirect Costs	3499	739,430.00
Total Local	3400	422,511,121.00
Total Revenues	3000	708,689,396.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2017

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	262,023,594.00	74,792,356.00	92,794,323.00	26,349.00	7,538,276.00	846,830.00	9,958,586.00	447,980,314.00
Student Support Services	6100	18,328,323.00	5,223,451.00	329,837.00		306,874.00	10,607.00	1,352,044.00	25,551,136.00
Instructional Media Services	6200	2,441,439.00	809,757.00	303,847.00		110,933.00	217,934.00	15,659.00	3,899,569.00
Instruction and Curriculum Development Services	6300	6,759,368.00	1,611,871.00	274,626.00	321.00	10,257.00	202.00	32,810.00	8,689,455.00
Instructional Staff Training Services	6400	3,020,537.00	806,770.00	439,641.00		64,970.00		157,929.00	4,489,847.00
Instruction-Related Technology	6500	5,523,483.00	1,511,049.00	601,659.00	13,541.00			31,028.00	7,680,760.00
Board	7100	667,688.00	251,403.00	93,620.00		7,654.00		15,805.00	1,036,170.00
General Administration	7200	1,992,198.00	455,205.00	363,058.00	494.00	27,110.00		431,481.00	3,269,546.00
School Administration	7300	36,312,426.00	9,448,375.00	1,272,501.00		404,115.00	26,048.00	54,330.00	47,517,795.00
Facilities Acquisition and Construction	7410			5,185,204.00		21,575.00	3,239,556.00		8,446,335.00
Fiscal Services	7500	2,863,704.00	739,797.00	311,345.00	141.00	14,986.00	324.00	20,879.00	3,951,176.00
Food Services	7600								0.00
Central Services	7700	5,490,740.00	1,490,521.00	2,459,416.00	27,430.00	189,099.00	98,044.00	89,911.00	9,845,161.00
Student Transportation Services	7800	28,733,894.00	9,536,932.00	3,712,396.00	5,291,923.00	3,382,239.00	53,614.00	3,274,587.00	53,985,585.00
Operation of Plant	7900	17,647,868.00	6,772,368.00	24,845,100.00	15,776,728.00	1,298,949.00	124,068.00	436,607.00	66,901,688.00
Maintenance of Plant	8100	10,172,456.00	3,022,070.00	1,353,165.00	244,356.00	1,223,676.00	144,717.00	31,561.00	16,192,001.00
Administrative Technology Services	8200	3,463,700.00	816,746.00	1,295,417.00		34,753.00	832.00	79,255.00	5,690,703.00
Community Services	9100	3,731,005.00	578,338.00	284,972.00		387,716.00	47,422.00	391,090.00	5,420,543.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						546,828.00		546,828.00
Other Capital Outlay	9300						2,044,236.00		2,044,236.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		409,172,423.00	117,867,009.00	135,920,127.00	21,381,283.00	15,023,182.00	7,401,262.00	16,373,562.00	723,138,848.00
Excess (Deficiency) of Revenues Over Expenditures									(14,449,452.00)

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

Exhibit K-1
 FDOE Page 3
Fund 100

For the Fiscal Year Ended June 30, 2017

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	326,784.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	10,895,414.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	10,895,414.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		11,222,198.00
Net Change In Fund Balance		(3,227,254.00)
Fund Balance, July 1, 2016	2800	140,178,961.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,088,384.00
Restricted Fund Balance	2720	38,731,744.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	4,628,387.00
Unassigned Fund Balance	2750	91,503,192.00
Total Fund Balances, June 30, 2017	2700	136,951,707.00

**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, 2017

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	30,725,456.00
School Breakfast Reimbursement	3262	8,865,203.00
Afterschool Snack Reimbursement	3263	442,540.00
Child Care Food Program	3264	309,569.00
USDA-Donated Commodities	3265	178,911.00
Cash in Lieu of Donated Foods	3266	22,532.00
Summer Food Service Program	3267	882,992.00
Fresh Fruit and Vegetable Program	3268	292,063.00
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	41,719,266.00
<i>State:</i>		
School Breakfast Supplement	3337	261,482.00
School Lunch Supplement	3338	302,141.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	563,623.00
<i>Local:</i>		
Interest on Investments	3431	89,804.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants and Bequests	3440	750.00
Student Lunches	3451	805,170.00
Student Breakfasts	3452	35,785.00
Adult Breakfasts/Lunches	3453	420,894.00
Student and Adult á la Carte Fees	3454	1,137,408.00
Student Snacks	3455	0.00
Other Food Sales	3456	128,884.00
Other Miscellaneous Local Sources	3495	44,279.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	2,662,974.00
Total Revenues	3000	44,945,863.00

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, 2017

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	12,387,671.00
Employee Benefits	200	4,817,026.00
Purchased Services	300	427,195.00
Energy Services	400	16,658.00
Materials and Supplies	500	20,189,776.00
Capital Outlay	600	3,601,964.00
Other	700	1,081,302.00
Other Capital Outlay (Function 9300)	600	1,220,504.00
Total Expenditures		43,742,096.00
Excess (Deficiency) of Revenues Over Expenditures		1,203,767.00
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		1,203,767.00
Fund Balance, July 1, 2016	2800	20,166,332.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	615,475.00
Restricted Fund Balance	2720	20,754,624.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2017	2700	21,370,099.00

**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, 2017

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	7,985,959.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	1,677,113.00
Miscellaneous Federal Direct	3199	9,609,298.00
Total Federal Direct	3100	19,272,370.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	1,296,586.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	18,108,009.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	858,870.00
English Literacy and Civics Education	3222	210,745.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	28,821,641.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,571,174.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	1,258,758.00
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	587,196.00
Total Federal Through State and Local	3200	53,712,979.00
<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	109,356.00
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	109,356.00
Total Revenues	3000	73,094,705.00

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, 2017

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	20,302,538.00	6,571,197.00	7,423,450.00		3,044,412.00	706,170.00	1,978,425.00	40,026,192.00
Student Support Services	6100	3,824,737.00	1,285,865.00	385,446.00	1,767.00	179,682.00	5,577.00	19,728.00	5,702,802.00
Instructional Media Services	6200	59,959.00	16,077.00	378.00		561.00			76,975.00
Instruction and Curriculum Development Services	6300	10,854,348.00	3,019,643.00	944,713.00		176,795.00	2,038.00	55,962.00	15,053,499.00
Instructional Staff Training Services	6400	1,336,327.00	378,654.00	3,133,281.00		196,500.00	38.00	751,304.00	5,796,104.00
Instruction-Related Technology	6500	43,711.00	13,906.00	8,041.00			44,615.00		110,273.00
Board	7100			11,863.00					11,863.00
General Administration	7200	268,571.00	75,371.00	3,050.00		82.00	2,338.00	2,843,199.00	3,192,611.00
School Administration	7300	170,547.00	34,476.00	197,256.00		6,708.00	7,293.00		416,280.00
Facilities Acquisition and Construction	7410						13,659.00		13,659.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	193,650.00	51,716.00	7,061.00				655.00	253,082.00
Student Transportation Services	7800	567,242.00	148,315.00	91,219.00	68,544.00				875,320.00
Operation of Plant	7900	53,349.00	23,069.00	22,184.00		36,001.00	9,976.00	5,364.00	149,943.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	87,248.00	26,922.00	308,383.00		41,493.00	39,244.00		503,290.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						10,164.00		10,164.00
Other Capital Outlay	9300						902,648.00		902,648.00
Total Expenditures		37,762,227.00	11,645,211.00	12,536,325.00	70,311.00	3,682,234.00	1,743,760.00	5,654,637.00	73,094,705.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2016	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, 2017	2700								0.00

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

Exhibit K-4
 FDOE Page 8
Fund 434

For the Fiscal Year Ended June 30, 2017

REVENUES	Account Number	ARRA Race to the Top 434
<i>Federal Through State and Local:</i>		
Race to the Top	3214	
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act - Title I	3240	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
<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	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 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, 2017

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
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2016	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, 2017	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, 2017

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
Excess (Deficiency) of Revenues over Expenditures										0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
Interfund		3650								
From Permanent Funds		3660								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600								0.00
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								0.00
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										0.00
Fund Balance, July 1, 2016		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, 2017		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, 2017

Exhibit K-6
 FDOE Page 11
 Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	2,013,091.00							2,013,091.00
SBE/COBI Bond Interest	3326	549.00							549.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	2,013,640.00	0.00	0.00	0.00	0.00	0.00	0.00	2,013,640.00
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
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	3425								0.00
Interest on Investments	3431						8,234.00	86,618.00	94,852.00
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
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	8,234.00	86,618.00	94,852.00
Total Revenues	3000	2,013,640.00	0.00	0.00	0.00	0.00	8,234.00	86,618.00	2,108,492.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	1,794,000.00					26,548,021.00		28,342,021.00
Interest	720	263,480.00					16,280,594.00	217,796.00	16,761,870.00
Days and Fees	730	635.00					921,099.00	2,728.00	924,462.00
Miscellaneous	790								0.00
Total Expenditures		2,058,115.00	0.00	0.00	0.00	0.00	43,749,714.00	220,524.00	46,028,353.00
Excess (Deficiency) of Revenues Over Expenditures		(44,475.00)	0.00	0.00	0.00	0.00	(43,741,480.00)	(133,906.00)	(43,919,861.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
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						702,060.00		702,060.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720						35,000.00		35,000.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715						60,177,000.00		60,177,000.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761						(60,000,000.00)		(60,000,000.00)
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmtnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						43,147,867.00	2,021,082.00	45,168,949.00
From Special Revenue Funds	3640								0.00
Interfund	3650						152.00		152.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	43,148,019.00	2,021,082.00	45,169,101.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950						(152.00)		(152.00)
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(152.00)	0.00	(152.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	44,061,927.00	2,021,082.00	46,083,009.00
Net Change in Fund Balances		(44,475.00)	0.00	0.00	0.00	0.00	320,447.00	1,887,176.00	2,163,148.00
Fund Balance, July 1, 2016	2800	132,577.00					323,134.00	9,055,367.00	9,511,078.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	88,102.00					643,581.00	10,942,543.00	11,674,226.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2017	2700	88,102.00	0.00	0.00	0.00	0.00	643,581.00	10,942,543.00	11,674,226.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2017

Exhibit K-7
 FDOE Page 12
 Funds 300

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 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 Capital Improvement Section 1011.71(C), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						1,540,677.00					1,540,677.00
Interest on Undistributed CO&DS	3325						59,174.00					59,174.00
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)	3391				1,926,462.00							1,926,462.00
Classrooms First 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										3,489,966.00	3,489,966.00
Other Miscellaneous State Revenues	3399											432,206.00
Total State Sources	3300	0.00	0.00	0.00	1,926,462.00	0.00	1,599,851.00	0.00	0.00	3,922,172.00	0.00	7,448,485.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							110,255,520.00				110,255,520.00
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						836.00	480,355.00		578,330.00		1,059,521.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants and Bequests	3440									10,592.00		10,592.00
Other Miscellaneous Local Sources	3495									20,677.00		20,677.00
Impact Fees	3496									6,654,615.00		6,654,615.00
Refunds of Prior Year's Expenditures	3497							769.00		2,499.00		3,268.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	836.00	110,736,644.00	0.00	7,266,713.00	0.00	118,004,193.00
Total Revenues	3000	0.00	0.00	0.00	1,926,462.00	0.00	1,600,687.00	110,736,644.00	0.00	11,188,885.00	0.00	125,452,678.00
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630							923,018.00		7,711,077.00		8,634,095.00
Furniture, Fixtures and Equipment	640							20,369,729.00		70,452.00		20,440,181.00
Motor Vehicles (Including Buses)	650							3,753,744.00		19,658,161.00		23,411,905.00
Land	660									11,171,997.00		11,171,997.00
Improvements Other Than Buildings	670							3,771,444.00		210,198.00		3,981,642.00
Remodeling and Renovations	680				1,926,462.00			27,641,728.00		1,047,308.00		30,615,498.00
Computer Software	690									924,344.00		924,344.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730							2,745.00				2,745.00
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	1,926,462.00	0.00	2,745.00	56,459,663.00	0.00	40,793,537.00	0.00	99,182,407.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	1,597,942.00	54,276,981.00	0.00	(29,604,652.00)	0.00	26,270,271.00

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, 2017

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 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 Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ABRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3794											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750									60,377,940.00		60,377,940.00
Premium on Lease-Purchase Agreements	3793									10,557,060.00		10,557,060.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720									19,965,000.00		19,965,000.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												
To General Fund	910							(5,192,619.00)		(5,702,795.00)		(10,895,414.00)
To Debt Service Funds	920							(31,297,536.00)		(13,871,413.00)		(45,168,949.00)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(36,490,155.00)	0.00	(19,574,208.00)	0.00	(56,064,363.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(36,490,155.00)	0.00	71,325,792.00	0.00	34,835,637.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	0.00	1,597,942.00	0.00	17,786,826.00	0.00	61,105,908.00
Fund Balance, July 1, 2016	2800							2,248,628.00	54,170,800.00	37,741,449.00		94,160,877.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720							3,846,570.00	71,957,626.00	79,462,589.00		155,266,785.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2017	2700	0.00	0.00	0.00	0.00	0.00	0.00	3,846,570.00	71,957,626.00	79,462,589.00	0.00	155,266,785.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2017

REVENUES		Account Number								
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
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
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal		710								0.00
Interest		720								0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures										
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		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								
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								
To Special Revenue Funds		940								
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										
Fund Balance, July 1, 2016		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, 2017		2700							0.00	

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2017

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 Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2016	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2017	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, 2017

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	72,399,281.00	17,157,467.00						89,556,748.00
Other Operating Revenues	3489	280,138.00							280,138.00
Total Operating Revenues		72,679,419.00	17,157,467.00	0.00	0.00	0.00	0.00	0.00	89,836,886.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	241,304.00	100,200.00						341,504.00
Employee Benefits	200	67,237.00	44,829.00						112,066.00
Purchased Services	300	5,968,575.00	7,646,451.00						13,615,026.00
Energy Services	400								0.00
Materials and Supplies	500	2,002.00							2,002.00
Capital Outlay	600	81,522.00							81,522.00
Other	700	77,711,100.00	9,301,483.00						87,012,583.00
Depreciation and Amortization Expense	780	801.00							801.00
Total Operating Expenses		84,072,541.00	17,092,963.00	0.00	0.00	0.00	0.00	0.00	101,165,504.00
Operating Income (Loss)		(11,393,122.00)	64,504.00	0.00	0.00	0.00	0.00	0.00	(11,328,618.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	424,287.00							424,287.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		424,287.00	0.00	0.00	0.00	0.00	0.00	0.00	424,287.00
Income (Loss) Before Operating Transfers		(10,968,835.00)	64,504.00	0.00	0.00	0.00	0.00	0.00	(10,904,331.00)
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		(10,968,835.00)	64,504.00	0.00	0.00	0.00	0.00	0.00	(10,904,331.00)
Net Position, July 1, 2016	2880	45,362,206.00	300,000.00						45,662,206.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2017	2780	34,393,371.00	364,504.00						34,757,875.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS
 June 30, 2017

Exhibit K-11
 FDOE Page 17
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2016	Additions	Deductions	Ending Balance June 30, 2017
Cash	1110	1,309,631.00	26,562,300.00	26,639,285.00	1,232,646.00
Investments	1160	6,300,927.00	1,042,469.00	803,548.00	6,539,848.00
Accounts Receivable, Net	1131	310,191.00	86,705.00		396,896.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150	388,864.00	873,965.00	911,790.00	351,039.00
Total Assets		8,309,613.00	28,565,439.00	28,354,623.00	8,520,429.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	432,762.00	24,772,187.00	24,794,710.00	410,239.00
Internal Accounts Payable	2290	7,833,059.00	642,520.00	421,578.00	8,054,001.00
Due to Budgetary Funds	2161	43,792.00	812,173.00	799,776.00	56,189.00
Total Liabilities		8,309,613.00	26,226,880.00	26,016,064.00	8,520,429.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2017

	Account Number	Governmental Activities Total Balance [1] June 30, 2017	Business-Type Activities Total Balance [1] June 30, 2017	Total	Governmental Activities - Debt Principal Payments 2016-17	Governmental Activities - Principal Due Within One Year 2017-18	Governmental Activities - Debt Interest Payments 2016-17	Governmental Activities - Interest Due Within One Year 2017-18
Notes Payable	2310	22,636,901.00		22,636,901.00	1,297,022.00	4,769,643.00	121,810.00	342,953.00
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	3,800,530.00		3,800,530.00	1,794,000.00	1,885,000.00	263,480.00	174,550.00
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	3,800,530.00	0.00	3,800,530.00	1,794,000.00	1,885,000.00	263,480.00	174,550.00
Liability for Compensated Absences	2330	62,722,123.00		62,722,123.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	400,127,137.00		400,127,137.00	25,251,000.00	26,284,000.00	16,158,784.00	15,931,038.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	27,009,000.00		27,009,000.00			217,795.00	217,795.00
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	427,136,137.00	0.00	427,136,137.00	25,251,000.00	26,284,000.00	16,376,579.00	16,148,833.00
Estimated Liability for Long-Term Claims	2350	23,890,989.00		23,890,989.00				
Net Other Postemployment Benefits Obligation	2360	31,443,019.00		31,443,019.00				
Net Pension Liability	2365	402,835,052.00		402,835,052.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		974,464,751.00	0.00	974,464,751.00	28,342,022.00	32,938,643.00	16,761,869.00	16,666,336.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2017, 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, 2017

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2016	Returned To FDOE	Revenues [1] 2016-17	Expenditures 2016-17	Flexibility [2] 2016-17	Unexpended June 30, 2017
Class Size Reduction Operating Funds (3355)	94740			100,383,530.00	100,383,530.00		0.00
Excellent Teaching Program (3363)	90570	0.00		0.00	0.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	204,179.00		1,929,854.00	2,061,790.00		72,243.00
Florida School Recognition Funds (3361)	92040	369,966.00		1,490,006.00	1,569,767.00		290,205.00
Instructional Materials (FEFP Earmark) [3]	90880	2,843,946.00		7,059,347.00	2,799,764.00		7,103,529.00
Library Media (FEFP Earmark) [3]	90881	174,328.00		398,017.00	372,160.00		200,185.00
Preschool Projects (3372)	97950	0.00		0.00	0.00		0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	1,738,547.00		4,050,104.00	3,576,077.00		2,212,574.00
Safe Schools (FEFP Earmark) [5]	90803	81,133.00		1,657,209.00	1,670,282.00		68,060.00
Salary Bonus Outstanding Teachers in D and F Schools	94030	0.00			0.00		0.00
Student Transportation (FEFP Earmark)	90830	0.00		22,322,576.00	22,322,576.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	6,745,058.00		19,780,383.00	16,260,555.00		10,264,886.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	1,136.00		1,501,553.00	1,500,263.00		2,426.00
Voluntary Prekindergarten - School Year Program (3371)	96440	6,833.00		1,943,889.00	1,924,503.00		26,219.00
Voluntary Prekindergarten - Summer Program (3371)	96441	64,176.00		110,076.00	150,810.00		23,442.00

[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
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2017

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	4,813,928.00	0.00	0.00	0.00	4,813,928.00
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	4,813,928.00	0.00	0.00	0.00	4,813,928.00
Natural Gas - All Functions	411	0.00	0.00	0.00	0.00	0.00
Natural Gas - <i>Functions 7900 & 8100</i>	411	0.00	0.00	0.00	0.00	0.00
Bottled Gas - All Functions	421	109,799.00	0.00	0.00	0.00	109,799.00
Bottled Gas - <i>Functions 7900 & 8100</i>	421	109,480.00	0.00	0.00	0.00	109,480.00
Electricity - All Functions	430	15,654,574.00	0.00	0.00	0.00	15,654,574.00
Electricity - <i>Functions 7900 & 8100</i>	430	15,654,574.00	0.00	0.00	0.00	15,654,574.00
Heating Oil - All Functions	440	0.00	0.00	0.00	0.00	0.00
Heating Oil - <i>Functions 7900 & 8100</i>	440	0.00	0.00	0.00	0.00	0.00
Gasoline - All Functions	450	280,929.00	0.00	4,970.00	0.00	285,899.00
Gasoline - <i>Functions 7900 & 8100</i>	450	210,346.00	0.00	0.00	0.00	210,346.00
Other Energy Services - All Functions	490	0.00	0.00	0.00	0.00	0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490	0.00	0.00	0.00	0.00	0.00
Subtotal - Functions 7900 & 8100		20,788,328.00	0.00	0.00	0.00	20,788,328.00
Total - All Functions		20,859,230.00	0.00	4,970.00	0.00	20,864,200.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
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	20,242.00		3,203.00	0.00	23,445.00
Diesel Fuel	460	5,271,430.00		65,341.00	0.00	5,336,771.00
Oil and Grease	540	112,680.00		0.00	0.00	112,680.00
Total		5,404,352.00		68,544.00	0.00	5,472,896.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651	0.00	0.00	0.00	23,411,905.00	23,411,905.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
SCHEDULE OF SELECTED SUBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2017

	Subject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311	69,035.00		75,000.00		144,035.00
Subawards Under Subagreements - In Excess of \$25,000	312	213,572.00		315,919.00		529,491.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391			1,575.00		1,575.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBJECT		
Supplies	510	630,982.00
Food	570	18,217,342.00
Donated Foods	580	178,911.00

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
Teacher Salaries					
Basic Programs 101, 102 and 103 (Function 5100)	120	146,218,527.00	5,716,617.00	0.00	151,935,144.00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	804,780.00	25,491.00	0.00	830,271.00
Total Basic Program Salaries		147,023,307.00	5,742,108.00	0.00	152,765,415.00
Other Programs 130 (ESOL) (Function 5100)	120	11,479,488.00	777,763.00	0.00	12,257,251.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750	0.00	0.00	0.00	0.00
Total Other Program Salaries		11,479,488.00	777,763.00	0.00	12,257,251.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	65,398,294.00	5,288,077.00	0.00	70,686,371.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	11,103,751.00	436,969.00	0.00	11,540,720.00
Total ESE Program Salaries		76,502,045.00	5,725,046.00	0.00	82,227,091.00
Career Program 300 (Function 5300)	120	8,812,536.00	56,823.00	0.00	8,869,359.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750	918.00	0.00	0.00	918.00
Total Career Program Salaries		8,813,454.00	56,823.00	0.00	8,870,277.00
TOTAL		243,818,294.00	12,301,740.00	0.00	256,120,034.00

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	2,408,186.00	307,121.00	0.00	2,715,307.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2017

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 (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	83,556,764.00	2,041,944.00		85,598,708.00
Special Revenue Funds - Food Service	410				0.00
Special Revenue Funds - Other Federal Programs	420	1,179,278.00	2,876.00	39,101.00	1,221,255.00
Special Revenue Funds - ARRA Race to the Top	434	0.00	0.00	0.00	0.00
Capital Projects Funds	3XX				0.00
Total Charter School Distributions		84,736,042.00	2,044,820.00	39,101.00	86,819,963.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	278,295.00
Special Revenue Funds - Other Federal Programs	5900	0.00
Special Revenue Funds - ARRA Race to the Top	5900	0.00
Total	5900	278,295.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2016	Earnings 2016-17	Expenditures 2016-17	Unexpended June 30, 2017
Earnings, Expenditures and Carryforward Amounts:	3,017,585.00	2,247,950.00	2,531,112.00	2,734,423.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				
School Nurses and Health Care Services			1,811,564.00	
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			22,522.00	
Student Services			656,854.00	
Consultants				
Other			40,172.00	
Total Expenditures			2,531,112.00	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2017:</i>		
Total Assets and Deferred Outflows of Resources	100	192,696,190.00
Total Liabilities and Deferred Inflows of Resources	100	55,744,483.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2017

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND 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>									
Prekindergarten	5500	1,376,013.00	459,961.00	3,753.00				6,721.00	1,846,448.00
Student Support Services	6100	86,664.00	25,796.00						112,460.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	27,200.00	4,834.00	12.00					32,046.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	40,079.00	10,981.00						51,060.00
School Administration	7300	9,668.00	1,591.00						11,259.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700			3,400.00				264.00	3,664.00
Student Transportation Services	7800								0.00
Operation of Plant	7900	13,084.00	5,291.00						18,375.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		1,552,708.00	508,454.00	7,165.00	0.00	0.00	0.00	6,985.00	2,075,312.00

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

SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2017

Federal Grantor/Pass-Through/Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass Through Grantor Number	Amount Provided to SubRecipients	Total Expenditures (1)
United States Department Of Agriculture:				
Direct:				
Team Nutrition Grants	10.574	N/A		2,168
Total Direct				2,168
Indirect:				
Child Nutrition Cluster:				
Florida Department Agriculture & Consumer Services:				
School Breakfast Program	10.553	17002		8,865,203
National School Lunch Program	10.555 ⁽²⁾	17001, 17003		31,369,438
Summer Food Service Program for Children	10.559	17006, 17007		882,992
Total Child Nutrition Cluster				41,117,634
Fresh Fruit and Vegetable Program	10.582	17004		292,063
Total Indirect				41,409,696
Total United States Department of Agriculture				41,411,864
United States Department Of Education:				
Direct:				
Impact Aid (Title VIII of ESEA)	84.041	N/A		23,965
Federal Pell Grant Program	84.063	2965/4844		1,677,113
Teacher Incentive Fund	84.374	S374A120024		9,607,131
Total Direct				11,308,209
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education-Grants To States	84.027	262, 263		17,700,094
Special Education-Preschool Grants	84.173	266, 267		407,915
Total Special Education Cluster				18,108,009
Adult Ed -Basic Grants to States	84.002	191, 193		1,178,971
Title I Grants to Local Educational Agencies	84.010	212, 223, 226		28,367,242
Migrant Education - State Grant Program	84.011	217		454,399
Career and Technical Education - Basic Grants to States	84.048	161		1,296,585
Education for Homeless Children and Youth	84.196	127		34,811
Charter Schools	84.282	298		552,385
English Language Acquisition Grants	84.365	102		1,258,758
Improving Teacher Quality State Grants	84.367	224		2,571,174
Total Indirect				35,714,325
Total United States Department of Education				65,130,543
United States Department Of Health & Human Services:				
Direct:				
Head Start/Early Head Start	93.600	04CH4749-02,03/ 04HP0015-01,02		7,985,959
United States Department Of Defense:				
Direct				
Army Junior Reserve Officers Training Corps		N/A		1,678,367
Total Expenditures of Federal Awards				\$ 116,206,734

(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) Includes the amount of donated food received during the fiscal year in the amount of \$178,911. Donated foods are valued at fair Value as determined at the time of donation. Also includes \$22,532 cash in lieu of commodities.