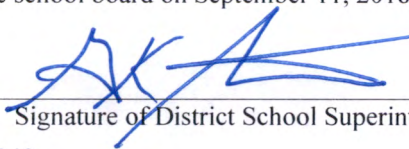


**FLORIDA DEPARTMENT OF EDUCATION
 REPORT OF FINANCIAL DATA TO THE
 COMMISSIONER OF EDUCATION (ESE 348)
 DISTRICT SCHOOL BOARD OF LEE COUNTY
 For the Fiscal Year Ended June 30, 2018**

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, 2018, 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 11, 2018.



 Signature of District School Superintendent

APPROVED
 SEP 11 2018
 SCHOOL BOARD OF
 LEE COUNTY



 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, 2018

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	26,332.00
Reserve Officers Training Corps (ROTC)	3191	1,873,725.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	1,900,057.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,959,303.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,959,303.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	172,938,376.00
Workforce Development	3315	9,697,421.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	55,204.00
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	473,064.00
District Discretionary Lottery Funds	3344	165,672.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	100,819,469.00
Florida School Recognition Funds	3361	3,407,525.00
Voluntary Prekindergarten Program	3371	1,949,738.00
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	6,347,522.00
Total State	3300	296,077,241.00
<i>Local:</i>		
District School Taxes	3411	405,722,410.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	559,349.00
Interest on Investments	3431	4,192,431.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(1,692,191.00)
Gifts, Grants and Bequests	3440	502,646.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	86,223.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	2,148,064.00
Continuing Workforce Education Course Fees	3463	6,120.00
Capital Improvement Fees	3464	103,120.00
Postsecondary Lab Fees	3465	615,792.00
Lifelong Learning Fees	3466	59,502.00
GED® Testing Fees	3467	24,409.00
Financial Aid Fees	3468	206,240.00
Other Student Fees	3469	133,066.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	138,554.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	7,519,326.00
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	27,287.00
Transportation Services Rendered for School Activities	3492	689,104.00
Sale of Junk	3493	893,604.00
Receipt of Federal Indirect Cost Rate	3494	3,178,218.00
Other Miscellaneous Local Sources	3495	4,975,070.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	98,618.00
Receipt of Food Service Indirect Costs	3499	3,339,780.00
Total Local	3400	433,526,742.00
Total Revenues	3000	734,463,343.00

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, 2018

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	274,371,926.00	81,428,166.00	98,983,761.00	26,357.00	10,549,850.00	887,960.00	10,884,572.00	477,132,592.00
Student Support Services	6100	19,570,382.00	5,663,146.00	328,180.00		207,178.00	5,840.00	1,369,775.00	27,144,501.00
Instructional Media Services	6200	2,155,397.00	806,351.00	229,926.00		108,468.00	161,746.00	16,706.00	3,478,594.00
Instruction and Curriculum Development Services	6300	7,513,918.00	1,793,562.00	145,782.00	165.00	5,812.00	309.00	38,414.00	9,497,962.00
Instructional Staff Training Services	6400	3,753,588.00	956,976.00	353,722.00		81,767.00	928.00	126,466.00	5,273,447.00
Instruction-Related Technology	6500	5,599,412.00	1,580,800.00	639,151.00	15,283.00	889.00	14,734.00	270.00	7,850,539.00
Board	7100	693,266.00	310,558.00	181,116.00		9,329.00		34,023.00	1,228,292.00
General Administration	7200	2,173,302.00	509,765.00	358,265.00	94.00	31,835.00	3,395.00	463,914.00	3,540,570.00
School Administration	7300	37,165,446.00	9,990,550.00	1,269,200.00	99.00	403,168.00	67,974.00	80,545.00	48,976,982.00
Facilities Acquisition and Construction	7410	46,219.00	1,055.00	2,645,666.00	17,374.00	403,095.00	9,986,424.00		13,099,833.00
Fiscal Services	7500	2,807,100.00	734,801.00	143,536.00	223.00	13,596.00	201.00	8,820.00	3,708,277.00
Food Services	7600								0.00
Central Services	7700	6,198,922.00	1,624,906.00	2,807,264.00	30,039.00	91,569.00	10,280.00	70,851.00	10,833,831.00
Student Transportation Services	7800	28,322,038.00	9,587,460.00	3,173,705.00	6,346,305.00	2,162,209.00	63,879.00	2,866,415.00	52,522,011.00
Operation of Plant	7900	17,602,699.00	6,944,783.00	32,368,655.00	15,517,020.00	1,408,829.00	1,761,943.00	327,080.00	75,931,009.00
Maintenance of Plant	8100	10,365,184.00	3,096,574.00	1,497,559.00	308,408.00	1,165,642.00	116,736.00	26,841.00	16,576,944.00
Administrative Technology Services	8200	3,775,472.00	908,484.00	1,747,349.00		22,473.00	8,050.00	64,817.00	6,526,645.00
Community Services	9100	4,420,791.00	695,648.00	194,512.00		530,236.00	48,167.00	320,112.00	6,209,466.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						382,821.00		382,821.00
Other Capital Outlay	9300						1,506,388.00		1,506,388.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		426,535,062.00	126,633,585.00	147,067,349.00	22,261,367.00	17,195,945.00	15,027,775.00	16,699,621.00	771,420,704.00
Excess (Deficiency) of Revenues Over Expenditures									(36,957,361.00)

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, 2018

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	1,825,743.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	27,422,143.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	27,422,143.00
<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)		29,247,886.00
Net Change In Fund Balance		(7,709,475.00)
Fund Balance, July 1, 2017	2800	136,951,707.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,281,672.00
Restricted Fund Balance	2720	32,410,350.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	4,899,053.00
Unassigned Fund Balance	2750	89,651,157.00
Total Fund Balances, June 30, 2018	2700	129,242,232.00

**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

For the Fiscal Year Ended June 30, 2018

Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	31,216,535.00
School Breakfast Reimbursement	3262	8,868,328.00
Afterschool Snack Reimbursement	3263	369,511.00
Child Care Food Program	3264	1,076,120.00
USDA-Donated Commodities	3265	90,850.00
Cash in Lieu of Donated Foods	3266	77,599.00
Summer Food Service Program	3267	815,877.00
Fresh Fruit and Vegetable Program	3268	374,372.00
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	40,500.00
Total Federal Through State and Local	3200	42,929,692.00
<i>State:</i>		
School Breakfast Supplement	3337	273,630.00
School Lunch Supplement	3338	338,365.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	10,000.00
Total State	3300	621,995.00
<i>Local:</i>		
Interest on Investments	3431	220,094.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	651.00
Student Lunches	3451	637,146.00
Student Breakfasts	3452	28,318.00
Adult Breakfasts/Lunches	3453	438,701.00
Student and Adult á la Carte Fees	3454	947,515.00
Student Snacks	3455	0.00
Other Food Sales	3456	98,014.00
Other Miscellaneous Local Sources	3495	48,002.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	2,418,441.00
Total Revenues	3000	45,970,128.00

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

Exhibit K-2
FDOE Page 5
Fund 410

For the Fiscal Year Ended June 30, 2018

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	13,417,281.00
Employee Benefits	200	5,400,407.00
Purchased Services	300	542,382.00
Energy Services	400	20,886.00
Materials and Supplies	500	21,121,122.00
Capital Outlay	600	3,318,165.00
Other	700	3,680,731.00
Other Capital Outlay (Function 9300)	600	2,267,196.00
Total Expenditures		49,768,170.00
Excess (Deficiency) of Revenues Over Expenditures		(3,798,042.00)
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		(3,798,042.00)
Fund Balance, July 1, 2017	2800	21,370,099.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	757,515.00
Restricted Fund Balance	2720	16,814,542.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2018	2700	17,572,057.00

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

Exhibit K-3
FDOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2018

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	8,562,141.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	10,501,164.00
Pell Grants	3192	2,169,922.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	21,233,227.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	1,021,521.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	19,398,172.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	998,700.00
English Literacy and Civics Education	3222	228,157.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	30,476,443.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,644,591.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	1,242,396.00
Twenty-First Century Schools - Title IV	3242	245,672.00
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	226,455.00
Total Federal Through State and Local	3200	56,482,107.00
<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	89,832.00
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	89,832.00
Total Revenues	3000	77,805,166.00

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, 2018

Exhibit K-3
 FDOE Page 7
Fund 420

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	21,114,823.00	7,167,141.00	7,946,979.00	0.00	3,038,141.00	562,635.00	2,597,560.00	42,427,279.00
Student Support Services	6100	4,190,656.00	1,441,053.00	435,388.00	1,714.00	108,559.00	1,125.00	6,076.00	6,184,571.00
Instructional Media Services	6200	57,331.00	15,882.00	596.00		1,103.00	6,950.00		81,862.00
Instruction and Curriculum Development Services	6300	12,534,445.00	3,510,576.00	1,152,999.00		70,601.00	6,028.00	38,175.00	17,312,824.00
Instructional Staff Training Services	6400	929,112.00	265,167.00	2,885,949.00	22.00	122,366.00	59.00	832,841.00	5,035,516.00
Instruction-Related Technology	6500	42,942.00	13,754.00	5,632.00			24,919.00		87,247.00
Board	7100			5,928.00					5,928.00
General Administration	7200	289,335.00	83,924.00	2,585.00		55.00	309.00	2,911,714.00	3,287,922.00
School Administration	7300	226,914.00	50,856.00	181,954.00		2,135.00	1,420.00		463,279.00
Facilities Acquisition and Construction	7410						255,358.00		255,358.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700			32,977.00		1,637.00	726.00	4,805.00	40,145.00
Student Transportation Services	7800	532,778.00	161,275.00	187,170.00	59,210.00				940,433.00
Operation of Plant	7900	64,893.00	27,801.00			23,740.00		1,403.00	117,837.00
Maintenance of Plant	8100			494.00			2,750.00		3,244.00
Administrative Technology Services	8200								0.00
Community Services	9100	99,020.00	33,076.00	301,755.00		22,084.00	50,641.00		506,576.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						261,018.00		261,018.00
Other Capital Outlay	9300						794,127.00		794,127.00
Total Expenditures		40,082,249.00	12,770,505.00	13,140,406.00	60,946.00	3,390,421.00	1,968,065.00	6,392,574.00	77,805,166.00
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, 2017	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, 2018	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, 2018

Exhibit K-4
 FDOE Page 8
 Fund 490

REVENUES		Account Number							Totals	
<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, 2017		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, 2018		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, 2018

Exhibit K-5
 FDOE Page 9
 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	2,012,373.00							2,012,373.00
SBE/COBI Bond Interest	3326	12,060.00							12,060.00
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	2,024,433.00	0.00	0.00	0.00	0.00	0.00	0.00	2,024,433.00
<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	3423								0.00
Interest on Investments	3431						38,415.00	181,227.00	219,642.00
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	38,415.00	181,227.00	219,642.00
Total Revenues	3000	2,024,433.00	0.00	0.00	0.00	0.00	38,415.00	181,227.00	2,244,075.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	1,885,000.00					32,783,643.00		34,668,643.00
Interest	720	174,530.00					16,108,600.00	215,761.00	16,498,911.00
Dues and Fees	730	1,451.00					271,660.00		273,111.00
Miscellaneous	790								0.00
Total Expenditures		2,061,000.00	0.00	0.00	0.00	0.00	49,163,903.00	215,761.00	51,440,665.00
Excess (Deficiency) of Revenues Over Expenditures		(36,568.00)	0.00	0.00	0.00	0.00	(49,125,488.00)	(34,534.00)	(49,196,590.00)
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						79,030.00		79,030.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715						32,085,000.00		32,085,000.00
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						(31,904,569.00)		(31,904,569.00)
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						48,566,425.00	2,016,129.00	50,582,554.00
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	48,566,425.00	2,016,129.00	50,582,554.00
<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								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	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	48,825,886.00	2,016,129.00	50,842,015.00
Net Change in Fund Balances		(36,568.00)	0.00	0.00	0.00	0.00	(299,602.00)	1,981,595.00	1,645,425.00
Fund Balance, July 1, 2017	2800	88,102.00					643,581.00	10,942,543.00	11,674,226.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	51,534.00					343,979.00	12,924,138.00	13,319,651.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2018	2700	51,534.00	0.00	0.00	0.00	0.00	343,979.00	12,924,138.00	13,319,651.00

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, 2018

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(2), 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						1,612,677.00					1,612,677.00
Interest on Undistributed CO&DS	3325						44,958.00					44,958.00
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				1,293,490.00							1,293,490.00
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									2,106,665.00		2,106,665.00
Other Miscellaneous State Revenues	3399									453,671.00		453,671.00
Total State Sources	3300	0.00	0.00	0.00	1,293,490.00	0.00	1,657,635.00	0.00	0.00	2,560,336.00	0.00	5,511,461.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							117,509,870.00				117,509,870.00
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						3,388.00	846,472.00		1,029,975.00		1,879,835.00
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									80,020.00		80,020.00
Impact Fees	3496									8,256,767.00		8,256,767.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	3,388.00	118,356,342.00	0.00	9,366,762.00	0.00	127,726,492.00
Total Revenues	3000	0.00	0.00	0.00	1,293,490.00	0.00	1,661,023.00	118,356,342.00	0.00	11,927,098.00	0.00	133,237,953.00
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630							765,723.00		48,943,936.00		49,709,659.00
Furniture, Fixtures and Equipment	640							12,193,667.00		2,400,817.00		14,594,484.00
Motor Vehicles (Including Buses)	650							9,197,128.00				9,197,128.00
Land	660											0.00
Improvements Other Than Buildings	670							3,813,317.00				3,813,317.00
Remodeling and Renovations	680				1,293,490.00			19,833,572.00		102,018.00		21,229,080.00
Computer Software	690							0.00		84,956.00		84,956.00
Charter School Local Capital Improvement	793							6,072,426.00				6,072,426.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						3,022.00					3,022.00
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	1,293,490.00	0.00	3,022.00	51,875,833.00	0.00	51,531,727.00	0.00	104,704,072.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	1,658,001.00	66,480,509.00	0.00	(39,604,629.00)	0.00	28,533,881.00

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, 2018

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	ARRA Economic Stimulus Capital Projects 399	Totals
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									13,990,970.00		13,990,970.00
Premium 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									700,000.00		700,000.00
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							(25,028,307.00)		(2,393,836.00)		(27,422,143.00)
To Debt Service Funds	920							(50,582,554.00)				(50,582,554.00)
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	(75,610,861.00)	0.00	(2,393,836.00)	0.00	(78,004,697.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(75,610,861.00)	0.00	12,297,134.00	0.00	(63,313,727.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	1,658,001.00	(9,130,352.00)	0.00	(27,307,495.00)	0.00	(34,779,846.00)
Fund Balance, July 1, 2017	2800						3,846,570.00	71,957,626.00		79,462,589.00		155,266,785.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						5,504,571.00	62,827,274.00		52,155,094.00		120,486,939.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2018	2700	0.00	0.00	0.00	0.00	0.00	5,504,571.00	62,827,274.00	0.00	52,155,094.00	0.00	120,486,939.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2018

Exhibit K-7
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 Fund 000

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, 2017		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, 2018		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, 2018

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, 2017	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2018	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, 2018

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	81,196,216.00	15,323,555.00						96,519,771.00
Other Operating Revenues	3489	478,162.00							478,162.00
Total Operating Revenues		81,674,378.00	15,323,555.00	0.00	0.00	0.00	0.00	0.00	96,997,933.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	260,355.00	75,316.00						335,671.00
Employee Benefits	200	67,378.00	29,433.00						96,811.00
Purchased Services	300	5,737,003.00	7,502,369.00						13,239,372.00
Energy Services	400								0.00
Materials and Supplies	500	1,480.00							1,480.00
Capital Outlay	600	17,625.00							17,625.00
Other	700	85,348,825.00	7,780,941.00						93,129,766.00
Depreciation and Amortization Expense	780	801.00							801.00
Total Operating Expenses		91,433,467.00	15,388,059.00	0.00	0.00	0.00	0.00	0.00	106,821,526.00
Operating Income (Loss)		(9,759,089.00)	(64,504.00)	0.00	0.00	0.00	0.00	0.00	(9,823,593.00)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	565,057.00							565,057.00
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)		565,057.00	0.00	0.00	0.00	0.00	0.00	0.00	565,057.00
Income (Loss) Before Operating Transfers		(9,194,032.00)	(64,504.00)	0.00	0.00	0.00	0.00	0.00	(9,258,536.00)
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		(9,194,032.00)	(64,504.00)	0.00	0.00	0.00	0.00	0.00	(9,258,536.00)
Net Position, July 1, 2017	2880	34,393,371.00	364,504.00						34,757,875.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2018	2780	25,199,339.00	300,000.00						25,499,339.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
 June 30, 2018

Exhibit K-10
 FDOE Page 15
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2017	Additions	Deductions	Ending Balance June 30, 2018
Cash	1110	1,232,646.00	27,685,432.00	27,649,574.00	1,268,504.00
Investments	1160	6,539,848.00	1,054,901.00	925,214.00	6,669,535.00
Accounts Receivable, Net	1131	396,896.00	62,660.00		459,556.00
Interest Receivable on Investments	1170	0.00			0.00
Due From Budgetary Funds	1141	0.00			0.00
Due From Other Agencies	1220	0.00			0.00
Inventory	1150	351,039.00	921,785.00	863,724.00	409,100.00
Total Assets		8,520,429.00	29,724,778.00	29,438,512.00	8,806,695.00
LIABILITIES					
Cash Overdraft	2125	0.00			0.00
Accrued Salaries and Benefits	2110	0.00			0.00
Payroll Deductions and Withholdings	2170	0.00			0.00
Accounts Payable	2120	410,239.00	25,841,695.00	25,871,471.00	380,463.00
Internal Accounts Payable	2290	8,054,001.00	710,898.00	433,339.00	8,331,560.00
Due to Budgetary Funds	2161	56,189.00	942,575.00	904,092.00	94,672.00
Total Liabilities		8,520,429.00	27,495,168.00	27,208,902.00	8,806,695.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2018

	Account Number	Governmental Activities Total Balance [1] June 30, 2018	Business-Type Activities Total Balance [1] June 30, 2018	Total	Governmental Activities - Debt Principal Payments 2017-18	Governmental Activities - Principal Due Within One Year 2018-19	Governmental Activities - Debt Interest Payments 2017-18	Governmental Activities - Interest Due Within One Year 2018-19
Notes Payable	2310	17,867,258.00		17,867,258.00	4,769,643.00	4,892,598.00	342,953.00	253,689.00
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	1,888,985.00		1,888,985.00	1,885,000.00	503,000.00	174,550.00	80,300.00
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	1,888,985.00	0.00	1,888,985.00	1,885,000.00	503,000.00	174,550.00	80,300.00
Liability for Compensated Absences	2330	64,446,844.00		64,446,844.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	388,505,802.00		388,505,802.00	28,014,000.00	28,879,000.00	15,765,646.00	14,534,736.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	27,009,000.00		27,009,000.00			215,761.00	223,219.00
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	415,514,802.00	0.00	415,514,802.00	28,014,000.00	28,879,000.00	15,981,407.00	14,757,955.00
Estimated Liability for Long-Term Claims	2350	25,104,332.00		25,104,332.00				
Net Other Postemployment Benefits Obligation	2360	50,164,566.00		50,164,566.00				
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		977,821,839.00	0.00	977,821,839.00	34,668,643.00	34,274,598.00	16,498,910.00	15,091,944.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2018, 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, 2018

Exhibit K-12
FDOE Page 17

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2017	Returned To FDOE	Revenues [1] 2017-18	Expenditures 2017-18	Flexibility [2] 2017-18	Unexpended June 30, 2018
Class Size Reduction Operating Funds (3355)	94740	0.00		100,819,469.00	100,819,469.00		0.00
Excellent Teaching Program (3363)	90570	0.00					0.00
Florida Digital Classrooms (FEFP Earmark)	98250	72,243.00		1,931,638.00	2,003,881.00		0.00
Florida School Recognition Funds (3361)	92040	290,205.00		3,407,525.00	3,372,522.00		325,208.00
Instructional Materials (FEFP Earmark) [3]	90880	7,103,529.00		7,032,764.00	5,610,792.00		8,525,501.00
Library Media (FEFP Earmark) [3]	90881	200,185.00		397,344.00	319,462.00		278,067.00
Preschool Projects (3372)	97950	0.00					0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	2,212,574.00		4,060,306.00	3,847,878.00		2,425,002.00
Safe Schools (FEFP Earmark) [5]	90803	68,060.00		1,626,073.00	1,694,133.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030	0.00					0.00
Student Transportation (FEFP Earmark)	90830	0.00		23,559,265.00	23,559,265.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	10,264,886.00		21,998,140.00	24,307,853.00		7,955,173.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	2,426.00		1,501,396.00	1,502,524.00		1,298.00
Voluntary Prekindergarten - School Year Program (3371)	96440	26,219.00		1,834,731.00	1,778,455.00		82,495.00
Voluntary Prekindergarten - Summer Program (3371)	96441	23,442.00		115,007.00	82,423.00		56,026.00

[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, 2018

Exhibit K-13
 FDOE Page 18

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380	0.00			0.00
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	0.00			0.00
Natural Gas - All Functions	411	0.00			0.00
Natural Gas - <i>Functions 7900 & 8100</i>	411	0.00			0.00
Bottled Gas - All Functions	421	122,850.00			122,850.00
Bottled Gas - <i>Functions 7900 & 8100</i>	421	122,850.00			122,850.00
Electricity - All Functions	430	15,372,730.00			15,372,730.00
Electricity - <i>Functions 7900 & 8100</i>	430	15,372,730.00			15,372,730.00
Heating Oil - All Functions	440	0.00			0.00
Heating Oil - <i>Functions 7900 & 8100</i>	440	0.00			0.00
Gasoline - All Functions	450	344,906.00		5,543.00	350,449.00
Gasoline - <i>Functions 7900 & 8100</i>	450	246,647.00			246,647.00
Diesel Fuel - All Functions	460	6,420,881.00			6,420,881.00
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	73,629.00			73,629.00
Other Energy Services - All Functions	490				0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490				0.00
Subtotal - Functions 7900 & 8100		15,815,856.00	0.00	0.00	15,815,856.00
Total - All Functions		22,261,367.00	0.00	5,543.00	22,266,910.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412	0.00			0.00
Liquefied Petroleum Gas	422	0.00			0.00
Gasoline	450	43,010.00			43,010.00
Diesel Fuel	460	6,303,019.00			6,303,019.00
Oil and Grease	540	107,751.00			107,751.00
Total		6,453,780.00		0.00	6,453,780.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					
Buses	651			9,197,128.00	9,197,128.00

**DISTRICT SCHOOL BOARD OF _____ COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**

Exhibit K-13
FDOE Page 19

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319	9,953.00	5,632.00		15,585.00
Technology-Related Repairs and Maintenance	359	4,805.00	-		4,805.00
Technology-Related Rentals	369	72,970.00	75,302.00		148,272.00
Telephone and Other Data Communication Services	379		-		0.00
Other Technology-Related Purchased Services	399				0.00
Technology-Related Materials and Supplies	5X9	14,719.00	89.00		14,808.00
Noncapitalized Computer Hardware	644	736,905.00	676,209.00		1,413,114.00
Technology-Related Noncapitalized Fixtures and Equipment	649	73,422.00	4,705.00		78,127.00
Noncapitalized Software	692	911,706.00	3,432.00		915,138.00
Miscellaneous Technology-Related	799		-		0.00
Total		1,824,480.00	765,369.00	0.00	2,589,849.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	343,250.89	104,391.00	2,582,373.00	3,030,014.89
Technology-Related Capitalized Fixtures and Equipment	648	1,091.00	3,400.00	624,777.00	629,268.00
Capitalized Software	691	205,556.00	0.00	0.00	205,556.00
Total		549,897.89	107,791.00	3,207,150.00	3,864,838.89

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF LEE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2018

Exhibit K-13
FDOE Page 20

	Subject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
SUBAWARDS FOR INDIRECT COST RATE:					
<i>Professional and Technical Services:</i>					
Subawards Under Subagreements - First \$25,000	311	20,625.00	0.00	77,380.00	98,005.00
Subawards Under Subagreements - In Excess of \$25,000	312	217,536.99	0.00	315,976.00	533,512.99
<i>Other Purchased Services:</i>					
Subawards Under Subagreements - First \$25,000	391	0.00	0.00	3,064.00	3,064.00
Subawards Under Subagreements - In Excess of \$25,000	392	0.00	0.00	0.00	0.00

	Subject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	494,001.00
Food	570	19,301,686.00
Donated Foods	580	90,850.00

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	153,269,616.00	5,682,831.00	158,952,447.00
Basic Programs 101, 102 and 103 (Function 5100)	140	0.00	0.00	0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	622,452.00	21,247.00	643,699.00
Total Basic Program Salaries		153,892,068.00	5,704,078.00	159,596,146.00
Other Programs 130 (ESOL) (Function 5100)	120	12,032,975.00	773,166.00	12,806,141.00
Other Programs 130 (ESOL) (Function 5100)	140	0.00	0.00	0.00
Other Programs 130 (ESOL) (Function 5100)	750	0.00	0.00	0.00
Total Other Program Salaries		12,032,975.00	773,166.00	12,806,141.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	68,551,493.00	5,256,825.00	73,808,318.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	8,588,132.00	364,216.00	8,952,348.00
Total ESE Program Salaries		77,139,625.00	5,621,041.00	82,760,666.00
Career Program 300 (Function 5300)	120	9,238,145.00	56,487.00	9,294,632.00
Career Program 300 (Function 5300)	140	0.00	0.00	0.00
Career Program 300 (Function 5300)	750	0.00	0.00	0.00
Total Career Program Salaries		9,238,145.00	56,487.00	9,294,632.00
TOTAL		252,302,813.00	12,154,772.00	264,457,585.00

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	287,317.00	36,565.00	323,882.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2018

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 (Subobjects 393 and 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	81,003,077.00	2,331,586.00	0.00	83,334,663.00
Special Revenue Funds - Food Service	410	0.00	0.00	0.00	0.00
Special Revenue Funds - Other Federal Programs	420	667,350.00	966.00	169,681.00	837,997.00
Capital Projects Funds	3XX	6,072,426.00	0.00	0.00	6,072,426.00
Total Charter School Distributions		87,742,853.00	2,332,552.00	169,681.00	90,245,086.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	384,324.00
Special Revenue Funds - Other Federal Programs	5900	175,233.00
Total	5900	559,557.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2017	Earnings 2017-18	Expenditures 2017-18	Unexpended June 30, 2018
Earnings, Expenditures and Carryforward Amounts:	2,734,425.00	2,959,303.00	2,760,202.00	2,933,526.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				
School Nurses and Health Care Services			2,030,806.00	
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			21,902.00	
Student Services			667,525.00	
Consultants				
Other			39,969.00	
Total Expenditures			2,760,202.00	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2018</i>		
Total Assets and Deferred Outflows of Resources	100	189,841,452.00
Total Liabilities and Deferred Inflows of Resources	100	60,599,220.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2018

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	1,246,250.00	442,300.00	11,072.00				1,894.00	1,701,516.00
Student Support Services	6100	56,263.00	18,394.00						74,657.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	30,136.00	7,851.00						37,987.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	33,933.00	9,576.00						43,509.00
School Administration	7300	576.00	100.00						676.00
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	1,884.00	649.00						2,533.00
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		1,369,042.00	478,870.00	11,072.00	0.00	0.00	0.00	1,894.00	1,860,878.00

[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, 2018

Federal Grantor/Pass-Through/Grantor/Program Title	Federal CFDA Number	Pass Through Grantor Number	Amount Provided to Subrecipients	Total Expenditures
Clustered				
Child Nutrition Cluster				
United States Department Of Agriculture:				
Florida Department Agriculture & Consumer Services:				
School Breakfast Program	10.553	17002		8,868,328
National School Lunch Program	10.555	17001, 17003		31,677,034
Summer Food Service Program for Children	10.559	17006, 17007		815,877
Total Child Nutrition Cluster				<u>41,361,239</u>
Student Financial Assistance Cluster				
United States Department Of Education:				
Federal Pell Grant Program	84.063	N/A		<u>2,169,922</u>
Special Education Cluster:				
United States Department Of Education:				
Florida Department of Education:				
Special Education-Grants To States	84.027	262, 263		18,951,927
Special Education-Preschool Grants	84.173	266, 267		446,245
Total Special Education Cluster			-	<u>19,398,172</u>
Not Clustered				
United States Department Of Agriculture:				
Florida Department of Health:				
Child and Adult Care Food Program	10.558	A-4895		1,153,581
Florida Department Agriculture & Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	17004		374,372
Team Nutrition Grants	10.574			40,500
Total United States Department of Agriculture				<u>1,568,452</u>
United States Department Of Defense:				
Army Junior Reserve Officers Training Corps		N/A		<u>1,873,725</u>
United States Department Of Education:				
Impact Aid (Title VIII of ESEA)	84.041	N/A		26,332
Magnet Schools Assistance	84.165	N/A		1,355,552
Teacher Incentive Fund	84.374	N/A		9,145,612
Florida Department of Education:				
Adult Ed -Basic Grants to States	84.002	191, 193		1,316,689
Title I Grants to Local Educational Agencies	84.010	212, 223, 226		29,544,379
Migrant Education - State Grant Program	84.011	217		323,972
Career and Technical Education - Basic Grants to States	84.048	161		1,021,521
Education for Homeless Children and Youth	84.196	127		75,160
Charter Schools	84.282	298		118,821
21st Century Community Learning Centers	84.287	244		245,672
English Language Acquisition Grants	84.365	102		1,242,396
Supporting Effective Instruction State Grant	84.367	224		2,644,591
Title I Grants to Local Educational Agencies	84.377	126		608,092
Student Support and Academic Enrichment Program	84.424	241		32,474
Total United States Department of Education			-	<u>47,701,263</u>
United States Department Of Health & Human Services:				
Head Start	93.600	N/A		<u>8,562,142</u>
Total Expenditures of Federal Awards			\$ -	<u>\$ 122,634,915</u>

- (1) **Basis of Presentation.** The Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Lee County District School Board under programs of the Federal government for the fiscal year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.
- (2) **Summary of Significant Accounting Policies.** Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (3) **Indirect Cost Rate.** The District has elected not to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
- (4) **Noncash Assistance:**
 - a. **National School Lunch Program** – includes \$90,850 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
 - b. **Child Care Food Program** - includes \$77,460.93 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
- (5) **Impact Aid.** Expenditures are related to grant number/program 19-FL-2018-2902.
- (6) **Head Start.** Expenditures include \$313,331 for grant number/program year 04C44749/03. \$224,451 for grant number/program year