

**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, 2019**

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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INDEX:		PAGE NUMBER
		<u>FDOE</u>
Exhibit K-1	Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund -----	1-3
Exhibit K-2	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services -----	4-5
Exhibit K-3	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs -----	6-7
Exhibit K-4	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous -----	8
Exhibit K-5	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds ----	9
Exhibit K-6	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds -----	10-11
Exhibit K-7	Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds -----	12
Exhibit K-8	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds -----	13
Exhibit K-9	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds -----	14
Exhibit K-10	Combining Statement of Changes in Assets and Liabilities – School Internal Funds -----	15
Exhibit K-11	Schedule of Long-Term Liabilities -----	16
Exhibit K-12	Schedule of Categorical Programs – Report of Expenditures and Available Funds -----	17
Exhibit K-13	Schedule of Selected Subobject Expenditures, Specific Academic Classroom Instruction and Other Data Collection -----	18-21
Exhibit K-14	Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures -----	22
Exhibit K-15	Schedule 3, School Program Cost Report, General/Special Revenue Funds (Illustration only) -----	23
Exhibit K-16	Schedule 4, District Aggregate Program Cost Report, General/Special Revenue Funds (Illustration only) --	24
Exhibit K-17	Schedule 5, Supplementary Schedule of Expenditures of Federal Awards -----	25

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2019, 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 10, 2019 (date).



 Signature of District School Superintendent
 ESE 348

APPROVED 9/10/19

 Signature Date
 SEP 10 2019
 SCHOOL BOARD OF
 LEE COUNTY

DISTRICT SCHOOL BOARD OF LEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2019

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	39,709.00
Reserve Officers Training Corps (ROTC)	3191	2,162,154.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	2,201,863.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,566,775.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,802,824.00
Total Federal Through State and Local	3200	4,369,599.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	188,658,769.00
Workforce Development	3315	9,720,162.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	427,995.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	55,335.00
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	521,604.00
District Discretionary Lottery Funds	3344	323,010.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	102,671,067.00
Florida School Recognition Funds	3361	3,515,573.00
Voluntary Prekindergarten Program	3371	2,037,954.00
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	6,163,189.00
Total State	3300	314,317,908.00
<i>Local:</i>		
District School Taxes	3411	404,419,550.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	547,088.00
Interest on Investments	3431	7,428,060.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	1,735,067.00
Gifts, Grants and Bequests	3440	994,212.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	91,792.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	2,222,911.00
Continuing Workforce Education Course Fees	3463	9,761.00
Capital Improvement Fees	3464	110,921.00
Postsecondary Lab Fees	3465	593,336.00
Lifelong Learning Fees	3466	79,131.00
GED® Testing Fees	3467	24,644.00
Financial Aid Fees	3468	221,842.00
Other Student Fees	3469	129,307.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	147,221.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	8,367,502.00
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	20,820.00
Transportation Services Rendered for School Activities	3492	674,244.00
Sale of Junk	3493	1,257,425.00
Receipt of Federal Indirect Cost Rate	3494	3,059,525.00
Other Miscellaneous Local Sources	3495	3,968,160.00
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	52,325.00
Collections for Lost, Damaged and Sold Textbooks	3498	71,971.00
Receipt of Food Service Indirect Costs	3499	975,425.00
Total Local	3400	437,202,240.00
Total Revenues	3000	758,091,610.00

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, 2019

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	280,849,878.00	88,093,172.00	98,774,987.00	27,405.00	12,657,162.00	701,363.00	11,005,247.00	492,109,214.00
Student Support Services	6100	19,430,264.00	6,019,999.00	667,244.00		195,016.00	4,391.00	1,282,897.00	27,599,811.00
Instructional Media Services	6200	2,185,347.00	890,991.00	232,886.00		61,792.00	167,618.00	10,376.00	3,549,010.00
Instruction and Curriculum Development Services	6300	7,737,504.00	2,010,503.00	171,120.00	485.00	5,275.00	3,540.00	9,364.00	9,937,791.00
Instructional Staff Training Services	6400	3,704,925.00	1,033,814.00	410,637.00		30,879.00	223.00	114,620.00	5,295,098.00
Instruction-Related Technology	6500	5,696,309.00	1,694,597.00	608,131.00	20,079.00	5,242.00	750.00	270.00	8,025,378.00
Board	7100	734,336.00	335,562.00	92,452.00		6,826.00		40,835.00	1,210,011.00
General Administration	7200	2,795,864.00	629,953.00	331,267.00		92,897.00	1,027.00	526,372.00	4,377,380.00
School Administration	7300	36,512,299.00	10,418,613.00	1,201,026.00	524.00	396,808.00	126,124.00	34,174.00	48,689,568.00
Facilities Acquisition and Construction	7410	26,714.00	3,230.00	836,006.00		2,067.00	4,573,140.00	5,588,571.00	11,029,728.00
Fiscal Services	7500	2,831,580.00	787,977.00	224,693.00	174.00	10,940.00	295.00	8,475.00	3,864,134.00
Food Services	7600								0.00
Central Services	7700	6,051,729.00	1,757,254.00	2,747,353.00	30,963.00	93,766.00	21,702.00	95,322.00	10,798,089.00
Student Transportation Services	7800	28,373,475.00	10,200,266.00	3,208,072.00	6,778,831.00	3,385,795.00	26,530.00	1,992,984.00	53,965,953.00
Operation of Plant	7900	17,730,895.00	7,524,251.00	28,632,206.00	16,627,534.00	1,237,814.00	446,204.00	332,121.00	72,531,025.00
Maintenance of Plant	8100	9,980,219.00	3,183,314.00	1,211,729.00	287,959.00	1,115,658.00	97,773.00	50,471.00	15,927,123.00
Administrative Technology Services	8200	3,555,926.00	936,413.00	1,892,518.00		16,336.00	0.00	106,471.00	6,507,664.00
Community Services	9100	4,139,572.00	663,629.00	210,448.00		448,925.00	72,730.00	272,276.00	5,807,580.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						837,455.00		837,455.00
Other Capital Outlay	9300						1,324,964.00		1,324,964.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720							404,910.00	404,910.00
Total Expenditures		432,336,836.00	136,183,538.00	141,452,775.00	23,773,954.00	19,763,198.00	8,405,829.00	21,875,756.00	783,791,886.00
Excess (Deficiency) of Revenues Over Expenditures									(25,700,276.00)

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, 2019

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	858,104.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	18,588,571.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	18,588,571.00
<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)		19,446,675.00
Net Change In Fund Balance		(6,253,601.00)
Fund Balance, July 1, 2018	2800	126,733,900.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	3,021,425.00
Restricted Fund Balance	2720	29,689,423.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	3,732,402.00
Unassigned Fund Balance	2750	84,037,049.00
Total Fund Balances, June 30, 2019	2700	120,480,299.00

**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, 2019

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	0.00
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	35,533,841.00
School Breakfast Reimbursement	3262	10,270,667.00
Afterschool Snack Reimbursement	3263	289,445.00
Child Care Food Program	3264	1,430,390.00
USDA-Donated Commodities	3265	0.00
Cash in Lieu of Donated Foods	3266	101,554.00
Summer Food Service Program	3267	761,851.00
Fresh Fruit and Vegetable Program	3268	373,202.00
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	48,760,950.00
<i>State:</i>		
School Breakfast Supplement	3337	255,834.00
School Lunch Supplement	3338	357,811.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	30,000.00
Total State	3300	643,645.00
<i>Local:</i>		
Interest on Investments	3431	151,098.00
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants and Bequests	3440	5.00
Student Lunches	3451	581,123.00
Student Breakfasts	3452	25,829.00
Adult Breakfasts/Lunches	3453	495,231.00
Student and Adult á la Carte Fees	3454	906,930.00
Student Snacks	3455	0.00
Other Food Sales	3456	70,331.00
Other Miscellaneous Local Sources	3495	68,518.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	2,299,065.00
Total Revenues	3000	51,703,660.00

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, 2019

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	14,120,227.00
Employee Benefits	200	6,440,168.00
Purchased Services	300	527,893.00
Energy Services	400	23,002.00
Materials and Supplies	500	21,863,638.00
Capital Outlay	600	3,423,515.00
Other	700	1,251,477.00
Other Capital Outlay (Function 9300)	600	1,352,834.00
Total Expenditures		49,002,754.00
Excess (Deficiency) of Revenues Over Expenditures		2,700,906.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
<i>Transfers In:</i>		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	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
<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
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
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		2,700,906.00
Fund Balance, July 1, 2018	2800	17,572,057.00
Adjustments to Fund Balance	2891	0.00
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	869,008.00
Restricted Fund Balance	2720	19,403,955.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2019	2700	20,272,963.00

**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, 2019

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	7,891,842.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	2,237,267.00
Miscellaneous Federal Direct	3199	3,454,530.00
Total Federal Direct	3100	13,583,639.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	1,336,630.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	20,155,539.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	1,014,571.00
English Literacy and Civics Education	3222	217,833.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	28,635,666.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	3,869,191.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	1,596,269.00
Twenty-First Century Schools - Title IV	3242	206,449.00
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	3,202,001.00
Total Federal Through State and Local	3200	60,234,149.00
<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	70,985.00
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	70,985.00
Total Revenues	3000	73,888,773.00

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, 2019

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	18,286,647.00	6,735,895.00	6,497,079.00	0.00	2,520,394.00	699,847.00	2,810,976.00	37,550,838.00
Student Support Services	6100	4,147,330.00	1,496,779.00	499,310.00	1,287.00	168,057.00	3,085.00	5,465.00	6,321,313.00
Instructional Media Services	6200	37,265.00	10,852.00	459.00		1,101.00			49,677.00
Instruction and Curriculum Development Services	6300	11,046,168.00	3,162,083.00	1,052,125.00		92,069.00	14,796.00	97,990.00	15,465,231.00
Instructional Staff Training Services	6400	1,006,547.00	255,872.00	3,402,731.00	77.00	255,186.00		981,652.00	5,902,065.00
Instruction-Related Technology	6500	42,942.00	14,523.00						57,465.00
Board	7100								0.00
General Administration	7200	293,476.00	90,166.00	2,577.00		84.00	1,196.00	2,741,061.00	3,128,560.00
School Administration	7300	273,647.00	68,478.00	51,521.00				2,770.00	396,416.00
Facilities Acquisition and Construction	7410			11,823.00		55,991.00	192,571.00		260,385.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	48,296.00	14,808.00	60,410.00		622.00	174.00	454.00	124,764.00
Student Transportation Services	7800	696,904.00	195,541.00	118,694.00	104,893.00				1,116,032.00
Operation of Plant	7900	66,031.00	30,158.00	1,700,968.00		32,144.00		3,998.00	1,833,299.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	112,607.00	39,259.00	374,843.00		20,641.00	11,254.00	823.00	559,427.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						42,426.00		42,426.00
Other Capital Outlay	9300						1,080,875.00		1,080,875.00
Total Expenditures		36,057,860.00	12,114,414.00	13,772,540.00	106,257.00	3,146,289.00	2,046,224.00	6,645,189.00	73,888,773.00
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, 2018	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, 2019	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, 2019

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 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<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, 2018		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, 2019		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, 2019

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	559,847.00							559,847.00
SBE/COBI Bond Interest	3326	1,206.00							1,206.00
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	561,053.00	0.00	0.00	0.00	0.00	0.00	0.00	561,053.00
<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						77,537.00	339,665.00	417,202.00
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	77,537.00	339,665.00	417,202.00
Total Revenues	3000	561,053.00	0.00	0.00	0.00	0.00	77,537.00	339,665.00	978,255.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	503,000.00					33,771,598.00		34,274,598.00
Interest	720	80,300.00					14,788,425.00	206,656.00	15,075,381.00
Dues and Fees	730	254.00					26,630.00	4,751.00	31,635.00
Miscellaneous	790								0.00
Total Expenditures		583,554.00	0.00	0.00	0.00	0.00	48,586,653.00	211,407.00	49,381,614.00
Excess (Deficiency) of Revenues Over Expenditures		(27,501.00)	0.00	0.00	0.00	0.00	(48,509,116.00)	128,258.00	(48,403,359.00)
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								0.00
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								0.00
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								0.00
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						49,832,215.00	2,645,649.00	52,477,864.00
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	49,832,215.00	2,645,649.00	52,477,864.00
<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	49,832,215.00	2,645,649.00	52,477,864.00
Net Change in Fund Balances		(27,501.00)	0.00	0.00	0.00	0.00	1,323,099.00	2,773,907.00	4,074,505.00
Fund Balance, July 1, 2018	2800	51,534.00					343,979.00	12,924,138.00	13,319,651.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	29,033.00					1,667,078.00	15,698,045.00	17,394,156.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2019	2700	29,033.00	0.00	0.00	0.00	0.00	1,667,078.00	15,698,045.00	17,394,156.00

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, 2019

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						3,073,832.00					3,073,832.00
Interest on Undistributed CO&DS	3325						68,370.00					68,370.00
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				1,379,413.00					3,259,060.00		4,638,473.00
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									5,336,743.00		5,336,743.00
Other Miscellaneous State Revenues	3399									31,288.00		31,288.00
Total State Sources	3300	0.00	0.00	0.00	1,379,413.00	0.00	3,142,202.00	0.00	0.00	8,627,091.00	0.00	13,148,706.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							123,776,642.00				123,776,642.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									36,453,161.00		36,453,161.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431						17,380.00	733,282.00		817,666.00		1,568,328.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433									(8,258.00)		(8,258.00)
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495									95,113.00		95,113.00
Impact Fees	3496									15,392,068.00		15,392,068.00
Refunds of Prior Year's Expenditures	3497											0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	17,380.00	124,509,924.00	0.00	52,749,750.00	0.00	177,277,054.00
Total Revenues	3000	0.00	0.00	0.00	1,379,413.00	0.00	3,159,582.00	124,509,924.00	0.00	61,376,841.00	0.00	190,425,760.00
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630							752,853.00		4,892,332.00		5,645,205.00
Furniture, Fixtures and Equipment	640						1,960,579.00	30,228,912.00		5,194,964.00		37,384,455.00
Motor Vehicles (Including Buses)	650							3,484,260.00				3,484,260.00
Land	660									2,088,719.00		2,088,719.00
Improvements Other Than Buildings	670							5,744,454.00		303,022.00		6,047,476.00
Remodeling and Renovations	680				1,379,413.00		95,312.00	38,438,212.00		1,219,668.00		41,132,605.00
Computer Software	690									913,700.00		913,700.00
Charter School Local Capital Improvement	793											0.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Does and Fees	730						3,539.00					3,539.00
Miscellaneous	790							0.00		0.00		0.00
Total Expenditures		0.00	0.00	0.00	1,379,413.00	0.00	2,059,430.00	78,648,691.00	0.00	14,612,425.00	0.00	96,699,959.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	1,100,152.00	45,861,233.00	0.00	46,764,416.00	0.00	93,725,801.00

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, 2019

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											0.00
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											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							(13,000,000.00)		(5,588,571.00)		(18,588,571.00)
To Debt Service Funds	920							(52,477,864.00)				(52,477,864.00)
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	(65,477,864.00)	0.00	(5,588,571.00)	0.00	(71,066,435.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(65,477,864.00)	0.00	(5,588,571.00)	0.00	(71,066,435.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	1,100,152.00	(19,616,631.00)	0.00	41,175,845.00	0.00	22,659,366.00
Fund Balance, July 1, 2018	2800						5,504,571.00	62,827,274.00		52,155,094.00		120,486,939.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						6,604,723.00	43,210,643.00		93,330,939.00		143,146,305.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740									0.00		0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2019	2700	0.00	0.00	0.00	0.00	0.00	6,604,723.00	43,210,643.00	0.00	93,330,939.00	0.00	143,146,305.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2019

REVENUES		Account Number							Totals	
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, 2018		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, 2019		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, 2019

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, 2018	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2019	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, 2019

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	95,469,277.00	16,655,496.00						112,124,773.00
Other Operating Revenues	3489	25,125.00	0.00						25,125.00
Total Operating Revenues		95,494,402.00	16,655,496.00	0.00	0.00	0.00	0.00	0.00	112,149,898.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	267,617.00	45,180.00						312,797.00
Employee Benefits	200	69,541.00	17,108.00						86,649.00
Purchased Services	300	5,832,401.00	7,929,250.00						13,761,651.00
Energy Services	400								0.00
Materials and Supplies	500	527.00							527.00
Capital Outlay	600								0.00
Other	700	86,801,406.00	8,663,958.00						95,465,364.00
Depreciation and Amortization Expense	780	801.00							801.00
Total Operating Expenses		92,972,293.00	16,655,496.00	0.00	0.00	0.00	0.00	0.00	109,627,789.00
Operating Income (Loss)		2,522,109.00	0.00	0.00	0.00	0.00	0.00	0.00	2,522,109.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	516,697.00	0.00						516,697.00
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)		516,697.00	0.00	0.00	0.00	0.00	0.00	0.00	516,697.00
Income (Loss) Before Operating Transfers		3,038,806.00	0.00	0.00	0.00	0.00	0.00	0.00	3,038,806.00
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		3,038,806.00	0.00	0.00	0.00	0.00	0.00	0.00	3,038,806.00
Net Position, July 1, 2018	2880	25,199,339.00	300,000.00						25,499,339.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2019	2780	28,238,145.00	300,000.00						28,538,145.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS
 June 30, 2019

Exhibit K-10
 FDOE Page 15
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2018	Additions	Deductions	Ending Balance June 30, 2019
Cash	1110	1,268,504.00	29,742,463.00	29,521,297.00	1,489,670.00
Investments	1160	6,669,535.00	1,241,154.00	885,600.00	7,025,089.00
Accounts Receivable, Net	1131	459,556.00	140,547.00		600,103.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150	409,100.00	892,403.00	874,166.00	427,337.00
Total Assets		8,806,695.00	32,016,567.00	31,281,063.00	9,542,199.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	380,463.00	27,359,385.00	27,280,571.00	459,277.00
Internal Accounts Payable	2290	8,331,560.00	852,851.00	267,092.00	8,917,319.00
Due to Budgetary Funds	2161	94,672.00	886,856.00	815,925.00	165,603.00
Total Liabilities		8,806,695.00	29,099,092.00	28,363,588.00	9,542,199.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2019

	Account Number	Governmental Activities Total Balance [1] June 30, 2019	Business-Type Activities Total Balance [1] June 30, 2019	Total	Governmental Activities - Debt Principal Payments 2018-19	Governmental Activities - Principal Due Within One Year 2019-20	Governmental Activities - Debt Interest Payments 2018-19	Governmental Activities - Interest Due Within One Year 2019-20
Notes Payable	2310	12,974,659.00		12,974,659.00	4,892,599.00	4,363,124.00	253,689.00	171,768.00
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	1,359,440.00		1,359,440.00	503,000.00	420,000.00	80,300.00	55,500.00
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	1,359,440.00	0.00	1,359,440.00	503,000.00	420,000.00	80,300.00	55,500.00
Liability for Compensated Absences	2330	64,347,343.00		64,347,343.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	358,894,467.00		358,894,467.00	28,879,000.00	18,680,000.00	14,551,299.00	13,327,274.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	27,009,000.00		27,009,000.00	0.00	0.00	206,656.00	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	385,903,467.00	0.00	385,903,467.00	28,879,000.00	18,680,000.00	14,757,955.00	13,550,493.00
Estimated Liability for Long-Term Claims	2350	25,341,980.00		25,341,980.00				
Net Other Postemployment Benefits Obligation	2360	51,497,584.00		51,497,584.00				
Net Pension Liability	2365	451,372,884.00		451,372,884.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	1,197,000.00		1,197,000.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		993,994,357.00	0.00	993,994,357.00	34,274,599.00	23,463,124.00	15,091,944.00	13,777,761.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2019, 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, 2019

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2018	Returned To FDOE	Revenues [1] 2018-19	Expenditures 2018-19	Flexibility [2] 2018-19	Unexpended June 30, 2019
Class Size Reduction Operating Funds (3355)	94740	4,682.00	0.00	102,671,067.00	102,675,749.00		0.00
Excellent Teaching Program (3363)	90570	0.00	0.00		0.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	0.00	0.00	1,668,388.00	1,668,388.00		0.00
Florida School Recognition Funds (3361)	92040	325,208.00	0.00	3,515,573.00	3,501,546.00		339,235.00
Instructional Materials (FEFP Earmark) [3]	90880	8,525,501.00	0.00	7,231,234.00	6,967,451.00		8,789,284.00
Library Media (FEFP Earmark) [3]	90881	278,067.00	0.00	410,339.00	353,559.00		334,847.00
Mental Health Assistance (FEFP Earmark)	90280	0.00	0.00	2,157,417.00	789,709.00		1,367,708.00
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00		0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	2,425,002.00	0.00	4,094,040.00	3,544,059.00		2,974,983.00
Safe Schools (FEFP Earmark) [5]	90803	0.00	0.00	4,579,577.00	4,579,577.00		0.00
Student Transportation (FEFP Earmark)	90830	0.00	0.00	22,872,390.00	22,872,390.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	7,955,173.00	0.00	22,271,768.00	26,660,184.00		3,566,757.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	1,298.00	0.00	1,786,151.00	1,783,579.00		3,870.00
Voluntary Prekindergarten - School Year Program (3371)	96440	82,495.00	0.00	1,938,853.00	1,801,032.00		220,316.00
Voluntary Prekindergarten - Summer Program (3371)	96441	56,026.00	0.00	99,101.00	73,818.00		81,309.00

[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 and school safety.

[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, 2019

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	0.00	0.00
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	0.00		0.00	0.00
Natural Gas - All Functions	411	648.00	0.00	0.00	648.00
Natural Gas - <i>Functions 7900 & 8100</i>	411	648.00		0.00	648.00
Bottled Gas - All Functions	421	125,197.00	0.00	0.00	125,197.00
Bottled Gas - <i>Functions 7900 & 8100</i>	421	124,787.00		0.00	124,787.00
Electricity - All Functions	430	16,493,139.00	0.00	0.00	16,493,139.00
Electricity - <i>Functions 7900 & 8100</i>	430	16,493,139.00		0.00	16,493,139.00
Heating Oil - All Functions	440	0.00	0.00	0.00	0.00
Heating Oil - <i>Functions 7900 & 8100</i>	440	0.00		0.00	0.00
Gasoline - All Functions	450	300,637.00	0.00	5,637.00	306,274.00
Gasoline - <i>Functions 7900 & 8100</i>	450	235,065.00		0.00	235,065.00
Diesel Fuel - All Functions	460	6,854,332.00	0.00	100,620.00	6,954,952.00
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	61,853.00		0.00	61,853.00
Other Energy Services - All Functions	490	0.00	0.00	0.00	0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490	0.00		0.00	0.00
Subtotal - Functions 7900 & 8100		16,915,492.00	0.00	0.00	16,915,492.00
Total - All Functions		23,773,953.00	0.00	106,257.00	23,880,210.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412	0.00		0.00	0.00
Liquefied Petroleum Gas	422	0.00		0.00	0.00
Gasoline	450	2,939.00		4,273.00	7,212.00
Diesel Fuel	460	6,775,483.00		100,620.00	6,876,103.00
Oil and Grease	540	265,575.00		0.00	265,575.00
Total		7,043,997.00		104,893.00	7,148,890.00

	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	0.00	200,000.00	3,484,260.00	3,684,260.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2019

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	108,329.00	-		108,329.00
Technology-Related Repairs and Maintenance	359	611,368.00	-		611,368.00
Technology-Related Rentals	369	9,305,520.00	1,230,799.00		10,536,319.00
Telephone and Other Data Communication Services	379	3,297.00	-		3,297.00
Other Technology-Related Purchased Services	399	-	-		0.00
Technology-Related Materials and Supplies	5X9	475,902.00	278,066.00		753,968.00
Technology-Related Library Books	619	-	-	-	0.00
Noncapitalized Computer Hardware	644	36,503.00	182,230.00		218,733.00
Technology-Related Noncapitalized Fixtures and Equipment	649	310,550.00	119,684.00		430,234.00
Noncapitalized Software	692	47,717.00	1,867.00		49,584.00
Miscellaneous Technology-Related	799	-	-		0.00
Total		10,899,186.00	1,812,646.00	0.00	12,711,832.00

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	106,902.00	254,272.00	4,000,028.00	4,361,202.00
Technology-Related Capitalized Fixtures and Equipment	648	343,546.00	138,146.00	4,387,948.00	4,869,640.00
Capitalized Software	691	0.00	1,425.00	19,526.00	20,951.00
Total		450,448.00	393,843.00	8,407,502.00	9,251,793.00

* 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, 2019

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	50,000.00	0.00	229,056.00	279,056.00
Subawards Under Subagreements - In Excess of \$25,000	312	72,723.00	0.00	527,350.00	600,073.00
<i>Other Purchased Services:</i>					
Subawards Under Subagreements - First \$25,000	391	0.00	0.00	25,000.00	25,000.00
Subawards Under Subagreements - In Excess of \$25,000	392	0.00	0.00	1,200.00	1,200.00

	Subject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	461,460.00
Food	570	20,123,300.00
Donated Foods	580	0.00

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	158,176,374.00	4,358,837.00	162,535,211.00
Basic Programs 101, 102 and 103 (Function 5100)	140	0.00	0.00	0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	624,453.00	26,786.00	651,239.00
Total Basic Program Salaries		158,800,827.00	4,385,623.00	163,186,450.00
Other Programs 130 (ESOL) (Function 5100)	120	12,418,139.00	593,033.00	13,011,172.00
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		12,418,139.00	593,033.00	13,011,172.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	70,745,762.00	4,032,082.00	74,777,844.00
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	8,615,737.00	459,166.00	9,074,903.00
Total ESE Program Salaries		79,361,499.00	4,491,248.00	83,852,747.00
Career Program 300 (Function 5300)	120	9,533,117.00	43,327.00	9,576,444.00
Career Program 300 (Function 5300)	140	0.00	0.00	0.00
Career Program 300 (Function 5300)	750	712.00	0.00	712.00
Total Career Program Salaries		9,533,829.00	43,327.00	9,577,156.00
TOTAL		260,114,294.00	9,513,231.00	269,627,525.00

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	6,453,563.00	286,431.00	6,739,994.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2019

Exhibit K-13
 FDOE Page 21

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>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
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>						
						0.00
Total Flexible Spending Expenditures		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 (FEFP) (Subject 393)	Direct Payment (Non-FEFP) (Subjects 394 & 794)	Direct Payment (Non-FEFP) (Subject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	82,856,332.00	2,075,293.00		0.00	0.00	84,931,625.00
Special Revenue Funds - Food Service	410		0.00		0.00	0.00	0.00
Special Revenue Funds - Other Federal Programs	420		830,488.00		6.00	500.00	830,994.00
Capital Projects Funds	3XX			0.00	0.00	0.00	0.00
Total Charter School Distributions		82,856,332.00	2,905,781.00	0.00	6.00	500.00	85,762,619.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	314,890.00
Special Revenue Funds - Other Federal Programs	5900	179,661.00
Total	5900	494,551.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2018	Earnings 2018-19	Expenditures 2018-19	Unexpended June 30, 2019
Earnings, Expenditures and Carryforward Amounts:	2,933,526.00	2,566,775.00	2,852,334.00	2,647,967.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				
School Nurses and Health Care Services			2,117,643.00	
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			22,300.00	
Student Services			657,172.00	
Consultants				
Other			55,219.00	
Total Expenditures			2,852,334.00	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2019</i>		
Total Assets and Deferred Outflows of Resources	100	192,840,286.00
Total Liabilities and Deferred Inflows of Resources	100	72,359,987.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2019

Supplemental Schedule - Fund 100

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	1,256,571.00	475,121.00	1,117.00		4,061.00	2,435.00	1,223.00	1,740,528.00
Student Support Services	6100	49,171.00	15,936.00						65,107.00
Instructional Media Services	6200	20,066.00	5,855.00						25,921.00
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	31,653.00	9,595.00						41,248.00
School Administration	7300	1,756.00	291.00						2,047.00
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
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		1,359,217.00	506,798.00	1,117.00	0.00	4,061.00	2,435.00	1,223.00	1,874,851.00

[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
as of 6/30/19

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		10,270,667
National School Lunch Program	10.555	17001, 17003		35,847,379
Summer Food Service Program for Children	10.559	17006, 17007		761,851
Total Child Nutrition Cluster				<u>46,879,896</u>
United States Environmental Protection Agency				
United States Department Of Education:				
National Clean Diesel Emissions Reduction Program	66.039	N/A		200,000
Student Financial Assistance Cluster				
United States Department Of Education:				
Federal Pell Grant Program	84.063	N/A		2,237,267
Special Education Cluster:				
United States Department Of Education:				
Florida Department of Education:				
Special Education-Grants To States	84.027	262, 263		19,449,056
Special Education-Preschool Grants	84.173	266, 267		615,767
Total Special Education Cluster			-	<u>20,064,823</u>
Not Clustered				
United States Department Of Agriculture:				
Florida Department of Health:				
Child and Adult Care Food Program	10.558	A-4895		1,507,851
Florida Department Agriculture & Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	17004		373,202
Team Nutrition Grants	10.574			-
Total United States Department of Agriculture				<u>1,881,053</u>
United States Department Of Defense:				
Army Junior Reserve Officers Training Corps		N/A		2,162,154
United States Department Of Education:				
Impact Aid (Title VIII of ESEA)	84.041	N/A		39,709
Magnet Schools Assistance	84.165	N/A		2,189,429
Teacher Incentive Fund	84.374	N/A		1,014,270
Florida Department of Education:				
Adult Ed -Basic Grants to States	84.002	191, 193		1,303,389
Title I Grants to Local Educational Agencies	84.010	212, 223, 226		27,406,654
Migrant Education - State Grant Program	84.011	217		377,104
Career and Technical Education - Basic Grants to States	84.048	161		1,336,630
Education for Homeless Children and Youth	84.196	127		86,471
Charter Schools	84.282	298		-
21st Century Community Learning Centers	84.287	244		206,449
English Language Acquisition Grants	84.365	102		1,574,909
Supporting Effective Instruction State Grant	84.367	224		3,869,191
Title I Grants to Local Educational Agencies	84.377	126		779,526
Student Support and Academic Enrichment Program	84.424	241		996,196
Assistance for Homeless Children and Youth	84.938	105		3,343,696
Total United States Department of Education			-	<u>44,523,624</u>
United States Department Of Health & Human Services:				
Mental Health Awareness Training	93.243	N/A		50,832
Head Start	93.600	N/A		7,891,842
Total United States Department of Health & Human Services			-	<u>7,942,674</u>
United States Department Of Homeland Security				
Disaster Grants - Public Assistance	97.036	N/A		546,361
Total Expenditures of Federal Awards			\$ -	<u>\$ 126,437,851</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, 2019. 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:**
- National School Lunch Program** – includes \$24,093 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
 - Child Care Food Program** – includes \$77,461 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 \$73,760 for grant number/program year 04CH4749/04, \$117,503 for grant number/program year