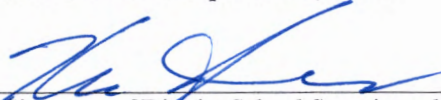


**FLORIDA DEPARTMENT OF EDUCATION
 REPORT OF FINANCIAL DATA TO THE
 COMMISSIONER OF EDUCATION (ESE 348)
 DISTRICT SCHOOL BOARD OF LEE COUNTY
 For the Fiscal Year Ended June 30, 2021**

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, 2021, 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 8, 2021.



 Signature of District School Superintendent

9/9/2021

 Signature Date

APPROVED
 SEP 08 2021
 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, 2021

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	12,455.00
Reserve Officers Training Corps (ROTC)	3191	2,574,150.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	2,586,605.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	1,058,068.00
National Forest Funds	3255	
Federal Through Local	3280	15,960.00
Miscellaneous Federal Through State	3299	21,552.00
Total Federal Through State and Local	3200	1,095,580.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	228,543,024.00
Workforce Development	3315	9,947,091.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	570,000.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	54,146.00
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	509,013.00
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	106,848,891.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	1,575,705.00
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	850,020.00
Total State	3300	349,121,140.00
<i>Local:</i>		
District School Taxes	3411	423,316,395.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	387,812.00
Interest on Investments	3431	2,121,141.00
Gain on Sale of Investments	3432	679,627.00
Net Increase (Decrease) in Fair Value of Investments	3433	(1,755,385.00)
Gifts, Grants and Bequests	3440	1,111,692.00
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	35,732.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	1,993,024.00
Continuing Workforce Education Course Fees	3463	18,894.00
Capital Improvement Fees	3464	99,285.00
Postsecondary Lab Fees	3465	759,759.00
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	10,686.00
Financial Aid Fees	3468	198,569.00
Other Student Fees	3469	105,785.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	135,987.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	5,313,109.00
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	149,649.00
Transportation Services Rendered for School Activities	3492	243,067.00
Sale of Junk	3493	241,118.00
Receipt of Federal Indirect Cost Rate	3494	3,430,681.00
Other Miscellaneous Local Sources	3495	3,762,974.00
Refunds of Prior Year's Expenditures	3497	558,106.00
Collections for Lost, Damaged and Sold Textbooks	3498	73,163.00
Receipt of Food Service Indirect Costs	3499	1,067,459.00
Total Local	3400	444,058,329.00
Total Revenues	3000	796,861,654.00

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, 2021

Exhibit K-1
 FDOE Page 2
Fund 100

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	286,945,887.00	94,474,617.00	93,260,097.00	13,540.00	14,542,593.00	287,879.00	8,770,575.00	498,295,188.00
Student Support Services	6100	21,992,605.00	7,057,113.00	771,508.00	0.00	203,516.00	47,157.00	1,808,960.00	31,880,859.00
Instructional Media Services	6200	2,040,847.00	888,451.00	375,342.00	0.00	25,712.00	53,573.00	5,038.00	3,388,963.00
Instruction and Curriculum Development Services	6300	7,585,564.00	2,095,105.00	139,848.00	23.00	12,733.00	691.00	2,815.00	9,836,779.00
Instructional Staff Training Services	6400	5,226,875.00	1,620,411.00	716,833.00	0.00	32,339.00	1,757.00	179,413.00	7,777,628.00
Instruction-Related Technology	6500	5,727,783.00	1,852,306.00	1,628,867.00	16,723.00	41,532.00	4,149.00	270.00	9,271,630.00
Board	7100	679,419.00	297,501.00	362,780.00	0.00	1,764.00	0.00	30,064.00	1,371,528.00
General Administration	7200	3,738,190.00	886,794.00	197,398.00	0.00	10,537.00	108.00	445,406.00	5,278,433.00
School Administration	7300	39,572,568.00	12,141,258.00	590,640.00	328.00	313,877.00	48,206.00	20,796.00	52,687,673.00
Facilities Acquisition and Construction	7410	146,333.00	37,576.00	38,278.00	0.00	326.00	2,571,327.00	6,138,438.00	8,932,278.00
Fiscal Services	7500	3,139,315.00	945,589.00	140,071.00	16.00	13,155.00	435.00	6,265.00	4,244,846.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	6,105,736.00	2,856,156.00	4,112,858.00	22,126.00	86,028.00	1,143.00	68,585.00	13,252,632.00
Student Transportation Services	7800	26,663,388.00	10,385,835.00	3,491,941.00	4,556,454.00	2,322,269.00	58,033.00	1,800,947.00	49,278,867.00
Operation of Plant	7900	18,850,792.00	8,358,967.00	27,883,018.00	14,830,303.00	1,417,581.00	132,670.00	262,041.00	71,735,372.00
Maintenance of Plant	8100	10,065,217.00	3,441,033.00	1,602,690.00	279,995.00	991,836.00	641,062.00	25,744.00	17,047,577.00
Administrative Technology Services	8200	3,803,510.00	1,024,895.00	2,053,932.00	0.00	7,325.00	0.00	58,413.00	6,948,075.00
Community Services	9100	2,983,091.00	539,758.00	137,297.00	0.00	322,223.00	49,159.00	262,302.00	4,293,830.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						243,061.00		243,061.00
Other Capital Outlay	9300						626,701.00		626,701.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720							103,314.00	103,314.00
Total Expenditures		445,267,120.00	148,903,365.00	137,503,398.00	19,719,508.00	20,345,346.00	4,767,111.00	19,989,386.00	796,495,234.00
Excess (Deficiency) of Revenues Over Expenditures									366,420.00

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

Exhibit K-1
 FDOE Page 3

For the Fiscal Year Ended June 30, 2021

Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	450.00
Loss Recoveries	3740	1,154,796.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	22,118,046.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	22,118,046.00
<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)		23,273,292.00
Net Change In Fund Balance		23,639,712.00
Fund Balance, July 1, 2020	2800	140,682,483.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	3,727,443.00
Restricted Fund Balance	2720	43,504,562.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	5,385,855.00
Unassigned Fund Balance	2750	111,704,335.00
Total Fund Balances, June 30, 2021	2700	164,322,195.00

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

For the Fiscal Year Ended June 30, 2021

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	14,249,189.00
School Breakfast Reimbursement	3262	6,281,955.00
Afterschool Snack Reimbursement	3263	162,934.00
Child Care Food Program	3264	1,024,241.00
USDA-Donated Commodities	3265	1,745,573.00
Cash in Lieu of Donated Foods	3266	71,482.00
Summer Food Service Program	3267	20,254,154.00
Fresh Fruit and Vegetable Program	3268	414,237.00
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	3,950,068.00
Total Federal Through State and Local	3200	48,153,833.00
<i>State:</i>		
School Breakfast Supplement	3337	300,714.00
School Lunch Supplement	3338	382,434.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	683,148.00
<i>Local:</i>		
Interest on Investments	3431	13,511.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	143,113.00
Student Breakfasts	3452	6,361.00
Adult Breakfasts/Lunches	3453	134,162.00
Student and Adult á la Carte Fees	3454	228,831.00
Student Snacks	3455	
Other Food Sales	3456	12,160.00
Other Miscellaneous Local Sources	3495	43,754.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	581,892.00
Total Revenues	3000	49,418,873.00

**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, 2021

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	14,560,355.00
Employee Benefits	200	7,035,757.00
Purchased Services	300	579,426.00
Energy Services	400	18,253.00
Materials and Supplies	500	22,924,146.00
Capital Outlay	600	2,820,736.00
Other	700	1,435,464.00
Other Capital Outlay (Function 9300)	600	520,916.00
Total Expenditures		49,895,053.00
Excess (Deficiency) of Revenues Over Expenditures		(476,180.00)
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		(476,180.00)
Fund Balance, July 1, 2020	2800	16,207,397.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	965,546.00
Restricted Fund Balance	2720	14,765,671.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2021	2700	15,731,217.00

**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, 2021

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	8,524,432.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	1,988,585.00
Miscellaneous Federal Direct	3199	1,930,650.00
Total Federal Direct	3100	12,443,667.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	1,245,265.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	19,801,219.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	836,881.00
English Literacy and Civics Education	3222	187,491.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	24,904,285.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	3,753,207.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	1,675,591.00
Twenty-First Century Schools - Title IV	3242	413,945.00
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	1,899,484.00
Total Federal Through State and Local	3200	54,717,368.00
<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	35,498.00
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	35,498.00
Total Revenues	3000	67,196,533.00

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	17,409,460.00	6,743,078.00	4,302,961.00		2,689,764.00	559,379.00	2,398,823.00	34,103,465.00
Student Support Services	6100	4,411,922.00	1,658,422.00	677,121.00	922.00	186,905.00	4,206.00	20,741.00	6,959,909.00
Instructional Media Services	6200	39,532.00	12,381.00	97.00		804.00	0.00	0.00	52,814.00
Instruction and Curriculum Development Services	6300	10,839,226.00	3,413,894.00	848,306.00		71,951.00	1,532.00	21,307.00	15,196,216.00
Instructional Staff Training Services	6400	1,222,769.00	368,577.00	2,322,829.00		154,827.00	1,043.00	444,964.00	4,515,009.00
Instruction-Related Technology	6500	45,120.00	16,087.00	4,157.00		0.00	22,619.00		87,983.00
Board	7100								0.00
General Administration	7200	297,369.00	95,296.00	891.00		336.00		2,516,958.00	2,910,850.00
School Administration	7300	372,101.00	102,328.00	12,529.00			1,192.00		488,150.00
Facilities Acquisition and Construction	7410			51,801.00		178.00	418,350.00		470,329.00
Fiscal Services	7500			1,059.00					1,059.00
Food Services	7600								0.00
Central Services	7700	108,478.00	38,849.00	93,798.00		3,106.00	510.00	479.00	245,220.00
Student Transportation Services	7800	120,543.00	69,309.00	259,088.00	3,566.00				452,506.00
Operation of Plant	7900	59,053.00	29,116.00	183,900.00		18,304.00	317.00		290,690.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	64,260.00	19,670.00	285,563.00		31,383.00	3,607.00	32.00	404,515.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						288,970.00		288,970.00
Other Capital Outlay	9300						728,848.00		728,848.00
Total Expenditures		34,989,503.00	12,567,007.00	9,044,100.00	4,488.00	3,157,558.00	2,030,573.00	5,403,304.00	67,196,533.00
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, 2020	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, 2021	2700								0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
 CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
 AMERICAN RESCUE PLAN (ARP) RELIEF FUND
 For the Fiscal Year Ended June 30, 2021

Exhibit K-4

DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
<i>Federal Direct:</i>								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>								
Education Stabilization Funds - K-12	3271	17267968.00	1527695.00					18,795,663.00
Education Stabilization Funds - Workforce	3272		1184351.00					1,184,351.00
Education Stabilization Funds - VPK	3273							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	17,267,968.00	2,712,046.00	0.00	0.00	0.00	0.00	19,980,014.00
<i>Local:</i>								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	17,267,968.00	2,712,046.00	0.00	0.00	0.00	0.00	19,980,014.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)
 For the Fiscal Year Ended June 30, 2021

Exhibit K-4
 FDOE Page 9
Fund 441

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	438,126.00	89,514.00	2,922,367.00		611,443.00	31,496.00	113.00	4,093,059.00
Student Support Services	6100	122,243.00	35,146.00	591,217.00		8,631,384.00	105,864.00		9,485,854.00
Instructional Media Services	6200	1,238.00	666.00						1,904.00
Instruction and Curriculum Development Services	6300	1,350,213.00	436,227.00	212,251.00					1,998,691.00
Instructional Staff Trainings Services	6400	81,826.00	26,398.00	4,986.00					113,210.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							673,683.00	673,683.00
School Administration	7300	1,041.00	208.00	25,546.00					26,795.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700			24,006.00					24,006.00
Student Transportation Services	7800			6,651.00					6,651.00
Operation of Plant	7900		1,186.00	757,984.00		40,244.00	25,649.00	6,539.00	831,602.00
Maintenance of Plant	8100			427.00					427.00
Administrative Technology Services	8200			10,875.00					10,875.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						1,211.00		1,211.00
Total Expenditures		1,994,687.00	589,345.00	4,556,310.00	0.00	9,283,071.00	164,220.00	680,335.00	17,267,968.00
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, 2020	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, 2021	2700								0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)
 For the Fiscal Year Ended June 30, 2021

Exhibit K-4
 FDOE Page 10
Fund 442

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	625,646.00	127,932.00	651,067.00	1,700.00	82,188.00	248,432.00	610,438.00	2,347,403.00
Student Support Services	6100	5,140.00	997.00	15,203.00	33,662.00				55,002.00
Instructional Media Services	6200				1,015.00				1,015.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400			37,449.00					37,449.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							9,012.00	9,012.00
School Administration	7300			4,738.00			4,870.00		9,608.00
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	20,953.00	3,853.00	21,873.00	4,627.00				51,306.00
Operation of Plant	7900			17,467.00		13,220.00	8,726.00		39,413.00
Maintenance of Plant	8100			5,061.00					5,061.00
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						156,777.00		156,777.00
Total Expenditures		651,739.00	132,782.00	752,858.00	41,004.00	95,408.00	418,805.00	619,450.00	2,712,046.00
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, 2020	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, 2021	2700								0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
 For the Fiscal Year Ended June 30, 2021

Exhibit K-4
 FDOE Page 11
 Fund 443

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								0.00
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, 2020	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, 2021	2700								0.00

For the Fiscal Year Ended June 30, 2021

Fund 444

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
	Account Number								
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, 2020	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, 2021	2700								0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
 For the Fiscal Year Ended June 30, 2021

Exhibit K-4
 FDOE Page 13
 Fund 445

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								0.00
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, 2020	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, 2021	2700								0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
 For the Fiscal Year Ended June 30, 2021

Exhibit K-4
 FDOE Page 14
 Fund 446

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
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, 2020	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, 2021	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, 2021

REVENUES			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>Federal Through State and Local:</i>										
Federal Through Local	3280									
Miscellaneous Federal Through State	3299									
Total Federal Through State and Local	3200	0.00								
<i>State:</i>										
Other Miscellaneous State Revenues	3399									
<i>Local:</i>										
Interest on Investments	3431	8,699.00								
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	15,264,482.00								
Total Local	3400	15,273,181.00								
Total Revenues	3000	15,273,181.00								
EXPENDITURES										
<i>Current:</i>										
Instruction	5000				1,168,878.00		14,032,397.00	292,220.00		15,493,495.00
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						722,062.00			722,062.00
Facilities Acquisition and Construction	7410									0.00
Fiscal Services	7500									0.00
Food Services	7600									0.00
Central Services	7700									0.00
Student Transportation Services	7800									0.00
Operation of Plant	7900									0.00
Maintenance of Plant	8100									0.00
Administrative Technology Services	8200									0.00
Community Services	9100									0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction	7420									0.00
Other Capital Outlay	9300									0.00
Total Expenditures			0.00	0.00	1,168,878.00	0.00	14,754,459.00	292,220.00	0.00	16,215,557.00
Excess (Deficiency) of Revenues over Expenditures										(942,376.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES										
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		(942,376.00)								
Fund Balance, July 1, 2020	2800	0.00								
Adjustments to Fund Balance	2891	10,051,896.00								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance	2710	214,075.00								
Restricted Fund Balance	2720	8,895,445.00								
Committed Fund Balance	2730									
Assigned Fund Balance	2740									
Unassigned Fund Balance	2750									
Total Fund Balances, June 30, 2021	2700	9,109,520.00								

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, 2021

Exhibit K-6
 FDOE Page 16
 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	288,271.00							288,271.00
SBE/COBI Bond Interest	3326	19.00							19.00
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	288,290.00	0.00	0.00	0.00	0.00	0.00	0.00	288,290.00
<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						20,274.00	37,914.00	58,188.00
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	20,274.00	37,914.00	58,188.00
Total Revenues	3000	288,290.00	0.00	0.00	0.00	0.00	20,274.00	37,914.00	346,478.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	255,000.00					64,975,877.00		65,230,877.00
Interest	720	40,003.00					18,958,740.00	199,805.00	19,198,748.00
Fees and Fees	730	128.00					45,330.00	4,751.00	50,209.00
Other Debt Service	791								0.00
Total Expenditures		295,131.00	0.00	0.00	0.00	0.00	83,980,947.00	203,756.00	84,479,834.00
Excess (Deficiency) of Revenues Over Expenditures		(6,841.00)	0.00	0.00	0.00	0.00	(83,960,673.00)	(165,842.00)	(84,133,356.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3721								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 Agmts (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						68,895,811.00	1,902,889.00	70,798,700.00
From Special Revenue Funds	3640								0.00
Interfund	3650						20,741.00		20,741.00
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	68,916,552.00	1,902,889.00	70,819,441.00
<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						(20,741.00)		(20,741.00)
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	(20,741.00)	0.00	(20,741.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	68,895,811.00	1,902,889.00	70,798,700.00
Net Change in Fund Balances		(6,841.00)	0.00	0.00	0.00	0.00	(15,064,862.00)	1,737,047.00	(13,334,656.00)
Fund Balance, July 1, 2020	2800	20,618.00					15,064,889.00	17,788,829.00	32,844,336.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	13,777.00					27.00	19,495,876.00	19,509,680.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2021	2700	13,777.00	0.00	0.00	0.00	0.00	27.00	19,495,876.00	19,509,680.00

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, 2021

Exhibit K-7
 FDOE Page 17
 Funds 300

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(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						3,267,309.00					3,267,309.00
Interest on Undistributed CO&DS	3325						59,931.00					59,931.00
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											0.00
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									5,943,691.00		5,943,691.00
Other Miscellaneous State Revenues	3399									1,956,855.00		1,956,855.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	3,327,240.00	0.00	0.00	7,900,546.00	0.00	11,227,786.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							139,309,916.00				139,309,916.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									88,730,152.00		88,730,152.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431						23,162.00	283,726.00		479,151.00		786,039.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433									(15,403.00)		(15,403.00)
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495									150,692.00		150,692.00
Impact Fees	3496									18,144,986.00		18,144,986.00
Refunds of Prior Year's Expenditures	3497							1,050.00		485.00		1,535.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	23,162.00	139,594,692.00	0.00	107,490,063.00	0.00	247,107,917.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	3,350,402.00	139,594,692.00	0.00	115,390,609.00	0.00	258,335,703.00
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620							2,248.00				2,248.00
Buildings and Fixed Equipment	630							1,443,211.00		69,888,511.00		71,331,722.00
Furniture, Fixtures and Equipment	640							6,520,005.00		28,576,380.00		35,096,385.00
Motor Vehicles (Including Buses)	650							2,948,306.00				2,948,306.00
Land	660									922,281.00		922,281.00
Improvements Other Than Buildings	670							4,079,447.00		2,437,379.00		6,516,826.00
Remodeling and Renovations	680							15,967,306.00		47,083,187.00		63,050,493.00
Computer Software	690									506,827.00		506,827.00
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730							3,993.00				3,993.00
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	3,993.00	30,960,523.00	0.00	149,414,565.00	0.00	180,379,081.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	3,346,409.00	108,634,169.00	0.00	(34,023,956.00)	0.00	77,956,622.00

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, 2021

Exhibit K-7
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 Funds 300

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 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							(16,000,000.00)		(6,118,046.00)		(22,118,046.00)
To Debt Service Funds	920							(28,969,900.00)		(41,828,800.00)		(70,798,700.00)
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	(44,969,900.00)	0.00	(47,946,846.00)	0.00	(92,916,746.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(44,969,900.00)	0.00	(47,946,846.00)	0.00	(92,916,746.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	3,346,409.00	63,664,269.00	0.00	(81,970,802.00)	0.00	(14,960,124.00)
Fund Balance, July 1, 2020	2800						9,960,662.00	101,013,548.00		208,559,996.00		319,534,206.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						13,307,071.00	164,677,817.00		126,589,194.00		304,574,082.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2021	2700	0.00	0.00	0.00	0.00	0.00	13,307,071.00	164,677,817.00	0.00	126,589,194.00	0.00	304,574,082.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2021

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										0.00
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										0.00
Fund Balance, July 1, 2020		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, 2021		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, 2021

Exhibit K-9
 FDOE Page 20
Funds 900

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
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, 2020	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2021	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, 2021

Exhibit K-10
 FDOE Page 21
 Funds 700

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	97,895,527.00	15,811,619.00						113,707,146.00
Other Operating Revenues	3489	43,092.00							43,092.00
Total Operating Revenues		97,938,619.00	15,811,619.00	0.00	0.00	0.00	0.00	0.00	113,750,238.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	269,025.00	29,561.00						298,586.00
Employee Benefits	200	83,988.00	14,448.00						98,436.00
Purchased Services	300	5,805,455.00	9,655,247.00						15,460,702.00
Energy Services	400								0.00
Materials and Supplies	500	34.00							34.00
Capital Outlay	600								0.00
Other	700	86,211,441.00	6,112,363.00						92,323,804.00
Depreciation and Amortization Expense	780	801.00							801.00
Total Operating Expenses		92,370,744.00	15,811,619.00	0.00	0.00	0.00	0.00	0.00	108,182,363.00
Operating Income (Loss)		5,567,875.00	0.00	0.00	0.00	0.00	0.00	0.00	5,567,875.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	61,110.00							61,110.00
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)		61,110.00	0.00	0.00	0.00	0.00	0.00	0.00	61,110.00
Income (Loss) Before Operating Transfers		5,628,985.00	0.00	0.00	0.00	0.00	0.00	0.00	5,628,985.00
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		5,628,985.00	0.00	0.00	0.00	0.00	0.00	0.00	5,628,985.00
Net Position, July 1, 2020	2880	34,015,237.00	300,000.00						34,315,237.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2021	2780	39,644,222.00	300,000.00						39,944,222.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
 SCHOOL INTERNAL FUNDS
 June 30, 2021

Exhibit K-11
 FDOE Page 22
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2020	Additions	Deductions	Ending Balance June 30, 2021
Cash	1110	1,321.00	2,160,627.00	2,161,948.00	0.00
Investments	1160				0.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		1,321.00	2,160,627.00	2,161,948.00	0.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290				0.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		0.00	0.00	0.00	0.00
NET POSITION					
Restricted for:					
Other purposes					
Individuals, organizations and other governments		1,321.00			0.00
Total Net Position	2785	1,321.00			0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2021

Exhibit K-12
 FDOE Page 23
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2021	Business-Type Activities Total Balance [1] June 30, 2021	Total	Governmental Activities - Debt Principal Payments 2020-21	Governmental Activities - Principal Due Within One Year 2021-22	Governmental Activities - Debt Interest Payments 2020-21	Governmental Activities - Interest Due Within One Year 2021-22
Notes Payable	2310	4,365,658.00		4,365,658.00	4,245,877.00	4,323,584.00	114,432.00	57,447.00
Obligations Under Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	653,499.00		653,499.00	255,000.00	256,000.00	40,003.00	27,400.00
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	653,499.00	0.00	653,499.00	255,000.00	256,000.00	40,003.00	27,400.00
Liability for Compensated Absences	2330	69,767,278.00		69,767,278.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	426,578,676.00		426,578,676.00	60,730,000.00	48,353,000.00	18,845,307.00	16,616,231.00
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	199,005.00	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	453,587,676.00	0.00	453,587,676.00	60,730,000.00	48,353,000.00	19,044,312.00	16,839,450.00
Estimated Liability for Long-Term Claims	2350	26,431,401.00		26,431,401.00				
Net Other Postemployment Benefits Obligation	2360	51,818,919.00		51,818,919.00				
Net Pension Liability	2365	567,716,145.00		567,716,145.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		1,174,340,576.00	0.00	1,174,340,576.00	65,230,877.00	52,932,584.00	19,198,747.00	16,924,297.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2021, 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, 2021

Exhibit K-13
FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2020	Returned To FDOE	Revenues 2020-21	Expenditures 2020-21	Flexibility [1] 2020-21	Unexpended June 30, 2021
Class Size Reduction Operating Funds (3355)	94740	6,788.00	0.00	106,848,891.00	101,866,377.00	0.00	4,989,302.00
Excellent Teaching Program (3363)	90570	0.00	0.00		0.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	0.00	0.00	123,814.00	123,814.00	0.00	0.00
Florida School Recognition Funds (3361)	92040	313,120.00	0.00	0.00	120,594.00		192,526.00
Instructional Materials (FEFP Earmark) [2]	90880	9,439,357.00	0.00	7,075,638.00	11,428,417.00	0.00	5,086,578.00
Library Media (FEFP Earmark) [2]	90881	432,232.00	0.00	409,979.00	388,486.00	0.00	453,725.00
Mental Health Assistance (FEFP Earmark)	90280	1,969,900.00	0.00	3,253,671.00	2,538,931.00		2,684,640.00
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00		0.00
Research-Based Reading Instruction (FEFP Earmark) [3]	90800	3,256,720.00	0.00	4,229,034.00	5,653,503.00	0.00	1,832,251.00
Safe Schools (FEFP Earmark) [4]	90803	1,160.00	0.00	5,009,141.00	5,010,301.00		0.00
Student Transportation (FEFP Earmark)	90830	0.00	0.00	24,529,356.00	24,529,356.00	0.00	0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	6,972,323.00	0.00	22,419,912.00	19,378,552.00	0.00	10,013,683.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	13,120.00	0.00	1,823,688.00	1,817,314.00		19,494.00
Voluntary Prekindergarten - School Year Program (3371)	96440	214,507.00	0.00	1,521,984.00	1,728,554.00		7,937.00
Voluntary Prekindergarten - Summer Program (3371)	96441	86,590.00	0.00	53,721.00	140,311.00		0.00

- [1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
- [2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
- [3] Expenditures for designated low-performing elementary schools should be included in expenditures.
- [4] Combine all programs funded from the improve 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, 2021

Exhibit K-14

FDOE Page 25

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	5,790,589.00	0.00	0.00	0.00	5,790,589.00
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	5,790,589.00		0.00	0.00	5,790,589.00
Natural Gas - All Functions	411	0.00	0.00	0.00	0.00	0.00
Natural Gas - <i>Functions 7900 & 8100</i>	411	0.00		0.00	0.00	0.00
Bottled Gas - All Functions	421	115,735.00	0.00	0.00	0.00	115,735.00
Bottled Gas - <i>Functions 7900 & 8100</i>	421	115,658.00		0.00	0.00	115,658.00
Electricity - All Functions	430	14,707,132.00	0.00	0.00	0.00	14,707,132.00
Electricity - <i>Functions 7900 & 8100</i>	430	14,707,132.00		0.00	0.00	14,707,132.00
Heating Oil - All Functions	440	0.00	0.00	0.00	0.00	0.00
Heating Oil - <i>Functions 7900 & 8100</i>	440	0.00		0.00	0.00	0.00
Gasoline - All Functions	450	330,195.00	12,308.00	2,197.00	0.00	344,700.00
Gasoline - <i>Functions 7900 & 8100</i>	450	208,834.00		0.00	0.00	208,834.00
Diesel Fuel - All Functions	460	4,566,447.00	5,946.00	2,291.00	6,327.00	4,581,011.00
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	78,674.00		0.00	0.00	78,674.00
Other Energy Services - All Functions	490	0.00	0.00	0.00	0.00	0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490	0.00		0.00	0.00	0.00
Subtotal - Functions 7900 & 8100		20,900,887.00	0.00	0.00	0.00	20,900,887.00
Total - All Functions		25,510,098.00	18,254.00	4,488.00	6,327.00	25,539,167.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412	0.00		0.00	0.00	0.00
Liquefied Petroleum Gas	422	77.00		0.00	0.00	77.00
Gasoline	450	80,462.00		1,275.00	0.00	81,737.00
Diesel Fuel	460	4,475,915.00		2,291.00	4,627.00	4,482,833.00
Oil and Grease	540	104,591.00		0.00	0.00	104,591.00
Total		4,661,045.00		3,566.00	4,627.00	4,669,238.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651	0.00	0.00	0.00	2,948,306.00	2,948,306.00

**DISTRICT SCHOOL BOARD OF LEE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2021**

Exhibit K-14
FDOE Page 26

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund □ 100	Special Revenue Funds □ 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds □ 3XX	Total
<i>Noncapitalized Expenditures:</i>						
Technology-Related Professional and Technical Services	319	211,729.00	-	-		211,729.00
Technology-Related Repairs and Maintenance	359	484,364.00	-	-		484,364.00
Technology-Related Rentals	369	7,878,969.00	2,020,503.00	1,462,458.00		11,361,930.00
Telephone and Other Data Communication Services	379	47,185.00	1,883.00	-		49,068.00
Other Technology-Related Purchased Services	399	1,457,687.00	-	757,984.00		2,215,671.00
Technology-Related Materials and Supplies	5X9	543,016.00	330,112.00	2,852.00		875,980.00
Technology-Related Library Books	619	-	-	-	-	0.00
Noncapitalized Computer Hardware	644	26,972.00	192,163.00	276,886.00	17,289,856.00	17,785,877.00
Technology-Related Noncapitalized Fixtures and Equipment	649	117,850.00	96,043.00	567.00	4,262,776.00	4,477,236.00
Noncapitalized Software	692	5,890.00	-	-	506,827.00	512,717.00
Miscellaneous Technology-Related	799	-	-	-		0.00
Total		10,773,662.00	2,640,704.00	2,500,747.00	22,059,459.00	37,974,572.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund □ 100	Special Revenue Funds □ 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds □ 3XX	Total
<i>Capitalized Expenditures:</i>						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	3,722.00	99,125.00	0.00	7,903,224.00	8,006,071.00
Technology-Related Capitalized Fixtures and Equipment	648	79,549.00	13,815.00	8,038.00	617,181.00	718,583.00
Capitalized Software	691	5,308.00	6,880.00	0.00	0.00	12,188.00
Total		88,579.00	119,820.00	8,038.00	8,520,405.00	8,736,842.00

* 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, 2021

Exhibit K-14
 FDOE Page 27

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311	19,638.00	0.00	95,304.00	80,756.00	195,698.00
Subawards Under Subagreements - In Excess of \$25,000	312	75,166.00	0.00	141,903.00	356,004.00	573,073.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391	0.00	0.00	0.00	0.00	0.00
Subawards Under Subagreements - In Excess of \$25,000	392	0.00	0.00	0.00	0.00	0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	423,313.00
Food	570	19,696,984.00
Donated Foods	580	1,745,572.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	203,494,627.00	7,413,197.00	819,141.00	211,726,965.00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750		116,300.00		116,300.00
Total Basic Program Salaries		203,494,627.00	7,529,497.00	819,141.00	211,843,265.00
Other Programs 130 (ESOL) (Function 5100)	120	219,677.00	112,759.00		332,436.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		219,677.00	112,759.00	0.00	332,436.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	45,026,351.00	801,659.00	91,344.00	45,919,354.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	848,806.00	119,282.00		968,088.00
Total ESE Program Salaries		45,875,157.00	920,941.00	91,344.00	46,887,442.00
Career Program 300 (Function 5300)	120	9,766,042.00	41,755.00	80,985.00	9,888,782.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		9,766,042.00	41,755.00	80,985.00	9,888,782.00
TOTAL		259,355,503.00	8,604,952.00	991,470.00	268,951,925.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	1,101,330.00	319,846.00	3,072.00	1,424,248.00

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700				0.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700				0.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700				0.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700				0.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700				0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2021

Exhibit K-14
 FDOE Page 28

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
<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

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	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) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement (Subobject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100						0.00
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Special Revenue Funds - Federal Education Stabilization Fund	440						0.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		0.00	0.00	0.00	0.00	0.00	0.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	247,568.00
Special Revenue Funds - Other Federal Programs	5900	338,719.00
Special Revenue Funds - Federal Education Stabilization Fund	5900	
Total	5900	586,287.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2020	Earnings 2020-21	Expenditures 2020-21	Unexpended June 30, 2021
Earnings, Expenditures and Carryforward Amounts:	25,095,339.00	1,058,068.00	3,125,949.00	23,027,458.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			0.00	
School Nurses and Health Care Services			2,321,262.00	
Occupational Therapy, Physical Therapy and Other Therapy Services			82,582.00	
ESE Professional and Technical Services			0.00	
Gifted Student Education			0.00	
Staff Training and Curriculum Development			0.00	
Medicaid Administration and Billing Services			23,829.00	
Student Services			665,776.00	
Consultants			0.00	
Other			32,500.00	
Total Expenditures			3,125,949.00	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2021</i>		
Total Assets and Deferred Outflows of Resources	100	231,813,698.00
Total Liabilities and Deferred Inflows of Resources	100	67,491,503.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2021

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	1,086,373.00	464,168.00	11,729.00	0.00	7,314.00	9,469.00	0.00	1,579,053.00
Student Support Services	6100	112,079.00	45,914.00	644.00	0.00	1,727.00	562.00	0.00	160,926.00
Instructional Media Services	6200	21,286.00	6,667.00	0.00	0.00	252.00	0.00	0.00	28,205.00
Instruction and Curriculum Development Services	6300	0.00	0.00	3,573.00	0.00	3,587.00	150.00	0.00	7,310.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	62,107.00	20,862.00	0.00	0.00	0.00	0.00	0.00	82,969.00
School Administration	7300	3,504.00	656.00	0.00	0.00	0.00	0.00	0.00	4,160.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	1,562.00	149.00	0.00	1,711.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						4,531.00		4,531.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							0.00	0.00
Interest	720							0.00	0.00
Total Expenditures		1,285,349.00	538,267.00	15,946.00	0.00	14,442.00	14,861.00	0.00	1,868,865.00

[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 6/30/21

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		6,281,955
National School Lunch Program	10.555	17001, 17003		14,412,123
Summer Food Service Program for Children	10.559	17006, 17007		20,254,154
Total Child Nutrition Cluster				<u>40,948,232</u>
United States Department of Justice				
United States Department Of Justice: STOP School Violence	16.839	N/A		<u>191,716</u>
Student Financial Assistance Cluster				
United States Department Of Education: Federal Pell Grant Program	84.063	N/A		<u>1,988,585</u>
Special Education Cluster:				
United States Department Of Education: Florida Department of Education:				
Special Education-Grants To States	84.027	262, 263		19,255,503
Special Education-Preschool Grants	84.173	266, 267		545,717
Total Special Education Cluster			-	<u>19,801,220</u>
Not Clustered				
United States Department Of Agriculture:				
Florida Department of Health: Child and Adult Care Food Program	10.558	A-4895		1,095,723
Florida Department Agriculture & Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	17004		414,237
Team Nutrition Grants	10.574			1,745,572
Emergency FNS Covid-19	10.585			3,950,068
Total United States Department of Agriculture				<u>7,205,601</u>
United States Department Of Defense:				
Army Junior Reserve Officers Training Corps		N/A		<u>2,574,150</u>
United States Department Of Education:				
Impact Aid (Title VIII of ESEA)	84.041	N/A		12,455
Magnet Schools Assistance	84.165	N/A		1,636,184
Teacher Incentive Fund	84.374	N/A		-
Florida Department of Education:				
Adult Ed -Basic Grants to States	84.002	191, 193		1,059,869
Title I Grants to Local Educational Agencies	84.010	212, 223, 226		24,016,429
Migrant Education - State Grant Program	84.011	217		511,848
Career and Technical Education - Basic Grants to States	84.048	161		1,245,265
Education for Homeless Children and Youth	84.196	127		51,992
Charter Schools	84.282	298		445,849
21st Century Community Learning Centers	84.287	244		413,945
State Personnel Development Grant	84.323A			9,454
English Language Acquisition Grants	84.365	102		1,675,591
Supporting Effective Instruction State Grant	84.367	224		3,753,207
Title I Grants to Local Educational Agencies	84.377	126		376,007
Student Support and Academic Enrichment Program	84.424	241		1,389,062
CARES Act	84.425C			501,850
CARES Act	84.425D			17,267,968
Higher Education Emergency Relief Fund	84.425E			1,684,914
Higher Education Emergency Relief Fund	84.425F			504,476
Assistance for Homeless Children and Youth	84.938	105		3,128
Total United States Department of Education			-	<u>56,559,493</u>
United States Department Of Health & Human Services:				
Mental Health Awareness Training	93.243	N/A		102,750
Headstart Disaster Assistance	93.356			79,634
Cares Act Provider Relief Fund	93.498			20,807
Head Start	93.600	N/A		8,444,798
Total United States Department of Health & Human Services			-	<u>8,647,989</u>
United States Department Of Homeland Security				
Disaster Grants - Public Assistance	97.036	N/A		<u>21,552</u>
Total Expenditures of Federal Awards			\$ -	<u>\$ 137,938,539</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, 2021. 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 \$1,745,572.46 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 \$71,482 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 \$578,357.92 for grant number/program year 04HP002/02 \$70,623.76 for grant number/program year 04HP002/01, \$7,516,396.62 for grant number/program year 04CH011657-01-02, and \$279,419.30 for grant number/program year 04CH011657-01-01.