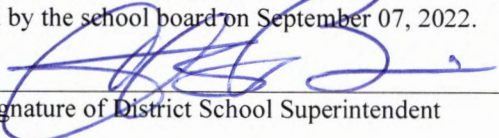


**FLORIDA DEPARTMENT OF EDUCATION
 REPORT OF FINANCIAL DATA TO THE
 COMMISSIONER OF EDUCATION (ESE 348)
 DISTRICT SCHOOL BOARD OF LEE COUNTY
 For the Fiscal Year Ended June 30, 2022**

Email completed form to: OIFRSubmissions@fldoe.org or Mail 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, 2022, 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 07, 2022.



 Signature of District School Superintendent
 ESE 348

APPROVED

SEP 7 2022

**SCHOOL BOARD OF
 LEE COUNTY**



 Signature Date

DISTRICT SCHOOL BOARD OF LEE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2022

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	4,957.00
Reserve Officers Training Corps (ROTC)	3191	2,542,021.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	2,546,978.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	3,462,812.00
National Forest Funds	3255	
Federal Through Local	3280	35,756.00
Miscellaneous Federal Through State	3299	14,513.00
Total Federal Through State and Local	3200	3,513,081.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	223,139,821.00
Workforce Development	3315	9,947,091.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	568,000.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	57,939.00
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	515,605.00
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	99,009,277.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program	3371	1,759,877.00
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,102,810.00
Total State	3300	336,323,670.00
<i>Local:</i>		
District School Taxes	3411	440,634,741.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	519,032.00
Interest on Investments	3431	1,731,521.00
Gain on Sale of Investments	3432	6,273.00
Net Increase (Decrease) in Fair Value of Investments	3433	(5,911,404.00)
Gifts, Grants and Bequests	3440	1,362,839.00
Interest Income - Leases	3445	100,131.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	154,288.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	2,069,305.00
Continuing Workforce Education Course Fees	3463	52,570.00
Capital Improvement Fees	3464	102,969.00
Postsecondary Lab Fees	3465	1,065,894.00
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	15,191.00
Financial Aid Fees	3468	205,938.00
Other Student Fees	3469	112,987.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	135,881.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	8,071,735.00
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	31,908.00
Transportation Services Rendered for School Activities	3492	694,804.00
Sale of Junk	3493	903,067.00
Receipt of Federal Indirect Cost Rate	3494	7,612,599.00
Other Miscellaneous Local Sources	3495	3,387,803.00
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	63,843.00
Receipt of Food Service Indirect Costs	3499	1,177,481.00
Total Local	3400	464,301,396.00
Total Revenues	3000	806,685,125.00

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, 2022

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	292,932,308.00	99,700,652.00	96,291,724.00	30,629.00	11,348,757.00	421,968.00	9,569,925.00	510,295,963.00
Student Support Services	6100	22,936,232.00	7,583,768.00	820,510.00	0.00	279,162.00	39,012.00	2,191,558.00	33,850,242.00
Instructional Media Services	6200	2,012,480.00	917,230.00	385,593.00	0.00	28,011.00	39,770.00	5,788.00	3,388,872.00
Instruction and Curriculum Development Services	6300	7,707,831.00	2,207,045.00	34,773.00	0.00	14,444.00	290.00	795.00	9,965,178.00
Instructional Staff Training Services	6400	5,452,927.00	1,731,792.00	669,811.00	0.00	50,689.00	0.00	174,325.00	8,079,544.00
Instruction-Related Technology	6500	5,390,600.00	1,800,193.00	618,176.00	23,920.00	44,522.00	6,525.00		7,883,936.00
Board	7100	829,928.00	433,306.00	419,427.00	0.00	2,354.00	0.00	29,797.00	1,714,812.00
General Administration	7200	2,978,402.00	846,711.00	402,549.00	0.00	17,317.00	0.00	556,487.00	4,801,466.00
School Administration	7300	39,680,328.00	12,873,259.00	705,522.00	39.00	363,817.00	46,923.00	67,785.00	53,737,673.00
Facilities Acquisition and Construction	7410	170,895.00	42,148.00	2,300,754.00	0.00	90.00	2,275,964.00	6,560,399.00	11,350,250.00
Fiscal Services	7500	3,143,653.00	990,327.00	245,594.00	132.00	9,658.00	188.00	7,727.00	4,397,279.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	6,446,554.00	2,032,852.00	2,663,085.00	34,198.00	110,395.00	2,372.00	120,129.00	11,409,585.00
Student Transportation Services	7800	27,000,943.00	10,765,255.00	3,664,872.00	7,586,843.00	3,140,311.00	34,023.00	94,112.00	52,286,359.00
Operation of Plant	7900	18,601,739.00	8,694,801.00	28,576,423.00	17,957,401.00	1,623,890.00	109,329.00	258,811.00	75,822,394.00
Maintenance of Plant	8100	10,015,440.00	3,624,702.00	1,584,208.00	361,725.00	1,478,893.00	662,774.00	27,852.00	17,755,594.00
Administrative Technology Services	8200	4,121,340.00	1,146,564.00	3,189,279.00	0.00	40,313.00	0.00	64,688.00	8,562,184.00
Community Services	9100	3,530,656.00	664,740.00	210,142.00	0.00	637,926.00	47,782.00	400,320.00	5,491,566.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						301,317.00		301,317.00
Other Capital Outlay	9300						1,221,574.00		1,221,574.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							111,798.00	111,798.00
Interest	720							86,924.00	86,924.00
Total Expenditures		452,952,256.00	156,055,345.00	142,782,442.00	25,994,887.00	19,190,549.00	5,209,811.00	20,329,220.00	822,514,510.00
Excess (Deficiency) of Revenues Over Expenditures									(15,829,385.00)

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, 2022

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	80,228.00
Sale of Capital Assets	3730	
Loss Recoveries	3740	489,449.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	22,560,399.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	22,560,399.00
<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)		23,130,076.00
Net Change In Fund Balance		7,300,691.00
Fund Balance, July 1, 2021	2800	164,322,195.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	3,907,006.00
Restricted Fund Balance	2720	41,651,801.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	1,852,326.00
Unassigned Fund Balance	2750	124,211,753.00
Total Fund Balances, June 30, 2022	2700	171,622,886.00

**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, 2022

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	43,362,585.00
School Breakfast Reimbursement	3262	12,831,738.00
Afterschool Snack Reimbursement	3263	267,963.00
Child Care Food Program	3264	1,877,774.00
USDA-Donated Commodities	3265	3,414,536.00
Cash in Lieu of Donated Foods	3266	133,366.00
Summer Food Service Program	3267	705,240.00
Fresh Fruit and Vegetable Program	3268	180,201.00
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	155,565.00
Total Federal Through State and Local	3200	62,928,968.00
<i>State:</i>		
School Breakfast Supplement	3337	300,601.00
School Lunch Supplement	3338	390,710.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	691,311.00
<i>Local:</i>		
Interest on Investments	3431	20,779.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	149,551.00
Student Breakfasts	3452	6,647.00
Adult Breakfasts/Lunches	3453	147,991.00
Student and Adult á la Carte Fees	3454	242,626.00
Student Snacks	3455	
Other Food Sales	3456	9,640.00
Other Miscellaneous Local Sources	3495	89,849.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	667,083.00
Total Revenues	3000	64,287,362.00

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, 2022

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	14,138,220.00
Employee Benefits	200	7,520,264.00
Purchased Services	300	2,250,612.00
Energy Services	400	31,383.00
Materials and Supplies	500	29,412,024.00
Capital Outlay	600	1,263,061.00
Other	700	1,483,100.00
Other Capital Outlay (Function 9300)	600	820,660.00
Total Expenditures		56,919,324.00
Excess (Deficiency) of Revenues Over Expenditures		7,368,038.00
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		7,368,038.00
Fund Balance, July 1, 2021	2800	15,731,217.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,955,147.00
Restricted Fund Balance	2720	20,144,108.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2022	2700	23,099,255.00

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

Exhibit K-3
FDOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2022

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	8,761,620.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	2,531,184.00
Miscellaneous Federal Direct	3199	3,598,547.00
Total Federal Direct	3100	14,891,351.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	1,548,978.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	19,987,116.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	1,376,899.00
English Literacy and Civics Education	3222	268,216.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	24,152,748.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	4,480,480.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	2,715,517.00
Twenty-First Century Schools - Title IV	3242	688,019.00
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	2,809,269.00
Total Federal Through State and Local	3200	58,027,242.00
<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	63,952.00
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	63,952.00
Total Revenues	3000	72,982,545.00

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, 2022

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	17,041,500.00	6,658,242.00	5,997,115.00		3,614,465.00	557,539.00	2,868,012.00	36,736,873.00
Student Support Services	6100	4,264,811.00	1,669,343.00	604,463.00	3,680.00	251,440.00	11,497.00	16,980.00	6,822,214.00
Instructional Media Services	6200	39,236.00	13,073.00	48.00		768.00	252,867.00		305,992.00
Instruction and Curriculum Development Services	6300	11,182,593.00	3,629,197.00	1,383,886.00		107,798.00	4,132.00	88,027.00	16,395,633.00
Instructional Staff Training Services	6400	1,317,551.00	408,079.00	2,982,065.00		277,723.00	3,801.00	414,885.00	5,404,104.00
Instruction-Related Technology	6500	45,777.00	16,622.00						62,399.00
Board	7100								0.00
General Administration	7200	284,367.00	90,194.00	12,533.00		6,220.00	5,558.00	2,933,800.00	3,332,672.00
School Administration	7300	464,819.00	133,099.00	13,159.00					611,077.00
Facilities Acquisition and Construction	7410			53,651.00		582.00	288,557.00		342,790.00
Fiscal Services	7500			2,703.00					2,703.00
Food Services	7600								0.00
Central Services	7700	38,093.00	12,222.00	334,084.00		2,228.00	850.00	7,296.00	394,773.00
Student Transportation Services	7800	150,867.00	88,824.00	577,694.00	12,872.00				830,257.00
Operation of Plant	7900	152,020.00	58,631.00	86,291.00		15,786.00	782.00	2,949.00	316,459.00
Maintenance of Plant	8100						663.00		663.00
Administrative Technology Services	8200								0.00
Community Services	9100	84,117.00	29,436.00	348,578.00		35,569.00	22,598.00		520,298.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						342,895.00		342,895.00
Other Capital Outlay	9300						560,743.00		560,743.00
Total Expenditures		35,065,751.00	12,806,962.00	12,396,270.00	16,552.00	4,312,579.00	2,052,482.00	6,331,949.00	72,982,545.00
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						0.00
Net Change in Fund Balance			0.00						0.00
Fund Balance, July 1, 2021	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, 2022	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, 2022

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER)	Other CARES Act Relief Fund (Including GEER)	Elem. & Sec. School Emergency Relief (ESSER II)	Other CRRSA Act Relief Fund (Including GEER II)	Elem. & Sec. School Emergency Relief (ESSER III)	Other ARP Act Relief Fund	Totals
		441	442	443	444	445	446	
<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	5412732.00	166255.00	62576759.00		24861543.00	286445.00	93,303,734.00
Education Stabilization Funds - Workforce	3272		2293199.00					2,293,199.00
Education Stabilization Funds - VPK	3273							0.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	5,412,732.00	2,459,454.00	62,576,759.00	0.00	24,861,543.00	286,445.00	95,596,933.00
<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	5,412,732.00	2,459,454.00	62,576,759.00	0.00	24,861,543.00	286,445.00	95,596,933.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSEER)
 For the Fiscal Year Ended June 30, 2022

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	399,502.00	74,607.00	3,168,301.00		939,992.00		1,278.00	4,583,680.00
Student Support Services	6100	6,856.00	1,266.00	53,493.00		110,232.00			171,847.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300		264.00	41,063.00					41,327.00
Instructional Staff Training Services	6400		17.00	145,810.00		969.00		225.00	147,021.00
Instruction-Related Technology	6500			8,219.00					8,219.00
Board	7100								0.00
General Administration	7200							240,872.00	240,872.00
School Administration	7300	3,407.00	629.00	28,676.00					32,712.00
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			41,865.00					41,865.00
Operation of Plant	7900			142,016.00		3,173.00			145,189.00
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		409,765.00	76,783.00	3,629,443.00	0.00	1,054,366.00	0.00	242,375.00	5,412,732.00
Excess (Deficiency) of Revenues over Expenditures									
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, 2021	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, 2022	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, 2022

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	59,285.00	14,069.00	53,621.00		654.00	198,957.00	1,563,473.00	1,890,059.00
Student Support Services	6100	3,744.00	746.00						4,490.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300			228.00					228.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							837.00	837.00
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						356,503.00		356,503.00
Maintenance of Plant	8100						67,663.00		67,663.00
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						139,674.00		139,674.00
Total Expenditures		63,029.00	14,815.00	53,849.00	0.00	654.00	762,797.00	1,564,310.00	2,459,454.00
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2021	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, 2022	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, 2022

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	13,997,260.00	2,650,895.00	8,554,462.00		1,813,721.00		6,293.00	27,022,631.00
Student Support Services	6100	3,541,653.00	978,906.00	1,172,511.00		680,330.00		163,552.00	6,536,952.00
Instructional Media Services	6200	130,803.00	12,595.00						143,398.00
Instruction and Curriculum Development Services	6300	2,585,716.00	788,836.00			144.00			3,374,696.00
Instructional Staff Training Services	6400	2,306,046.00	742,951.00	395,293.00					3,444,290.00
Instruction-Related Technology	6500	207,367.00	18,870.00						226,237.00
Board	7100	10,429.00	886.00						11,315.00
General Administration	7200	45,612.00	3,962.00					2,932,700.00	2,982,274.00
School Administration	7300	1,113,298.00	109,841.00	13,174.00					1,236,313.00
Facilities Acquisition and Construction	7410	27,408.00	2,494.00						29,902.00
Fiscal Services	7500	98,425.00	8,914.00						107,339.00
Food Services	7600	1,444,630.00	131,460.00						1,576,090.00
Central Services	7700	186,915.00	17,006.00	588,515.00				11,000,000.00	11,792,436.00
Student Transportation Services	7800	1,423,472.00	129,402.00	85,893.00					1,638,767.00
Operation of Plant	7900	1,358,820.00	123,744.00			251.00			1,482,815.00
Maintenance of Plant	8100	434,390.00	39,529.00						473,919.00
Administrative Technology Services	8200	105,165.00	9,891.00	382,329.00					497,385.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		29,017,409.00	5,770,182.00	11,192,177.00	0.00	2,494,446.00	0.00	14,102,545.00	62,576,759.00
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, 2021	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, 2022	2700								0.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)
 For the Fiscal Year Ended June 30, 2022

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, 2021	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, 2022	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, 2022

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	14,200,344.00	1,407,580.00	459,579.00					16,067,503.00
Student Support Services	6100	1,582,504.00	249,350.00	23,786.00					1,855,640.00
Instructional Media Services	6200	83,800.00	7,626.00						91,426.00
Instruction and Curriculum Development Services	6300	895,014.00	111,050.00						1,006,064.00
Instructional Staff Training Services	6400	918,729.00	212,670.00	69,339.00	73.00			62,900.00	1,263,711.00
Instruction-Related Technology	6500	100,000.00	9,100.00						109,100.00
Board	7100	5,000.00	455.00						5,455.00
General Administration	7200	14,575.00	1,326.00					1,182,852.00	1,198,753.00
School Administration	7300	484,314.00	45,814.00						530,128.00
Facilities Acquisition and Construction	7410	9,000.00	819.00						9,819.00
Fiscal Services	7500	46,000.00	4,186.00						50,186.00
Food Services	7600	726,296.00	66,075.00						792,371.00
Central Services	7700	81,000.00	7,371.00						88,371.00
Student Transportation Services	7800	710,000.00	64,486.00						774,486.00
Operation of Plant	7900	672,000.00	61,152.00						733,152.00
Maintenance of Plant	8100	210,000.00	19,110.00						229,110.00
Administrative Technology Services	8200	48,000.00	4,368.00						52,368.00
Community Services	9100	3,575.00	325.00						3,900.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		20,790,151.00	2,272,863.00	552,704.00	73.00	0.00	0.00	1,245,752.00	24,861,543.00
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, 2021	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, 2022	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, 2022

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	132,288.00	41,346.00	12,152.00		977.00	10,465.00		197,238.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	58,990.00	17,989.00						76,979.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							12,238.00	12,238.00
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		191,278.00	59,335.00	12,152.00	0.00	977.00	10,465.00	12,238.00	286,445.00
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, 2021	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, 2022	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, 2022

REVENUES		Account Number							Totals	
<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							14,266.00	
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							27,209,907.00	
Total Local		3400							27,224,173.00	
Total Revenues		3000							27,224,173.00	
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			1,868,422.00		22,525,027.00	467,106.00		24,860,555.00
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					1,231,590.00			1,231,590.00
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	1,868,422.00	0.00	23,756,617.00	467,106.00	0.00	26,092,145.00
Excess (Deficiency) of Revenues over Expenditures										1,132,028.00
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									1,132,028.00	
Fund Balance, July 1, 2021		2800							9,109,520.00	
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720							10,241,548.00	
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2022		2700							10,241,548.00	

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, 2022

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>									
COMDS Withheld for SBE/COBI Bonds	3322	278,125.00							278,125.00
SBE/COBI Bond Interest	3326	23.00							23.00
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	278,148.00	0.00	0.00	0.00	0.00	0.00	0.00	278,148.00
<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						3,467.00	62,357.00	65,824.00
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	3,467.00	62,357.00	65,824.00
Total Revenues	3000	278,148.00	0.00	0.00	0.00	0.00	3,467.00	62,357.00	343,972.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	256,000.00					52,676.584.00		52,932,584.00
Interest	720	27,400.00					16,673,678.00	201,525.00	16,902,603.00
Dues and Fees	730	103.00					28,212.00	3,001.00	31,316.00
Other Debt Service	791								0.00
Total Expenditures		283,503.00	0.00	0.00	0.00	0.00	69,378,474.00	204,526.00	69,866,503.00
Excess (Deficiency) of Revenues Over Expenditures		(5,355.00)	0.00	0.00	0.00	0.00	(69,375,007.00)	(142,169.00)	(69,522,531.00)
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 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						69,378,062.00	744,798.00	70,122,860.00
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	69,378,062.00	744,798.00	70,122,860.00
<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	69,378,062.00	744,798.00	70,122,860.00
Net Change in Fund Balances		(5,355.00)	0.00	0.00	0.00	0.00	3,055.00	602,629.00	600,329.00
Fund Balance, July 1, 2021	2800	13,777.00							19,509,680.00
Adjustments to Fund Balances	2891						27.00	19,495,876.00	0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	8,422.00					3,082.00	20,098,505.00	20,110,009.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2022	2700	8,422.00	0.00	0.00	0.00	0.00	3,082.00	20,098,505.00	20,110,009.00

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, 2022

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 101.14 and 101.15, 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						3,526,566.00					3,526,566.00
Interest on Undistributed CO&DS	3325						27,839.00					27,839.00
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									6,450,051.00		6,450,051.00
Other Miscellaneous State Revenues	3399									1,600,952.00		1,600,952.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	3,554,405.00	0.00	0.00	8,141,003.00	0.00	11,695,408.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							150,524,279.00				150,524,279.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									115,800,155.00		115,800,155.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431						21,156.00	397,252.00		268,976.00		687,384.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433									(269,636.00)		(269,636.00)
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495									221,407.00		221,407.00
Impact Fees	3496									35,591,196.00		35,591,196.00
Refunds of Prior Year's Expenditures	3497							226.00		738.00		964.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	21,156.00	150,921,757.00	0.00	151,612,836.00	0.00	302,555,749.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	3,575,561.00	150,921,757.00	0.00	159,753,839.00	0.00	314,251,157.00
EXPENDITURES												
<i>Capital Outlay (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630							5,503,158.00		6,606,730.00		12,109,888.00
Furniture, Fixtures and Equipment	640							4,049,416.00		35,552,037.00		39,601,443.00
Motor Vehicles (Including Buses)	650							7,101,774.00				7,101,774.00
Land	660							4,123,277.00		3,036,730.00		7,160,007.00
Improvements Other Than Buildings	670							4,098,350.00		2,726,058.00		6,824,408.00
Remodeling and Renovations	680							19,691,218.00		39,004,039.00		58,695,257.00
Computer Software	690									830,635.00		830,635.00
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							4,368.00				4,368.00
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	4,368.00	44,567,193.00	0.00	87,756,219.00	0.00	132,327,780.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	3,571,193.00	106,354,564.00	0.00	71,997,620.00	0.00	181,923,377.00

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, 2022

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 101.14 and 101.15, 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 101.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Balance 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							(116,000,000.00)		(6,560,399.00)		(122,560,399.00)
To Debt Service Funds	920							(27,344,934.00)		(42,777,926.00)		(70,127,860.00)
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	(43,344,934.00)	0.00	(49,338,325.00)	0.00	(92,683,259.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(43,344,934.00)	0.00	(49,338,325.00)	0.00	(92,683,259.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	3,571,193.00	63,099,630.00	0.00	22,659,295.00	0.00	89,240,118.00
Fund Balance, July 1, 2021	2800						13,307,071.00	164,677,817.00		126,589,194.00		304,574,082.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						16,878,264.00	227,687,447.00		149,248,489.00		393,814,200.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00	0.00	16,878,264.00	227,687,447.00	0.00	149,248,489.00	0.00	393,814,200.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2022

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 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
<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										
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, 2021		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, 2022		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, 2022

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, 2021	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2022	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, 2022

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	107,786,022.00	16,503,966.00						124,289,988.00
Other Operating Revenues	3489	55,123.00							55,123.00
Total Operating Revenues		107,841,145.00	16,503,966.00	0.00	0.00	0.00	0.00	0.00	124,345,111.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	264,164.00	1,673.00						265,837.00
Employee Benefits	200	88,018.00	874.00						88,892.00
Purchased Services	300	5,050,973.00	10,603,235.00						15,654,208.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700	85,278,929.00	5,898,184.00						91,177,113.00
Depreciation and Amortization Expense	780	801.00							801.00
Total Operating Expenses		90,682,885.00	16,503,966.00	0.00	0.00	0.00	0.00	0.00	107,186,851.00
Operating Income (Loss)		17,158,260.00	0.00	0.00	0.00	0.00	0.00	0.00	17,158,260.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	122,368.00							122,368.00
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)		122,368.00	0.00	0.00	0.00	0.00	0.00	0.00	122,368.00
Income (Loss) Before Operating Transfers		17,280,628.00	0.00	0.00	0.00	0.00	0.00	0.00	17,280,628.00
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		17,280,628.00	0.00	0.00	0.00	0.00	0.00	0.00	17,280,628.00
Net Position, July 1, 2021	2880	39,644,222.00	300,000.00						39,944,222.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2022	2780	56,924,850.00	300,000.00						57,224,850.00

COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
 SCHOOL INTERNAL FUNDS
 June 30, 2022

Exhibit K-11
 FDOE Page 22
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2021	Additions	Deductions	Ending Balance June 30, 2022
Cash	1110				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		0.00	0.00	0.00	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					
Total Net Position	2785	0.00			0.00

SCHEDULE OF LONG-TERM LIABILITIES

June 30, 2022

	Account Number	Governmental Activities Total Balance [1] June 30, 2022	Business-Type Activities Total Balance [1] June 30, 2022	Total	Governmental Activities - Debt Principal Payments 2021-22	Governmental Activities - Principal Due Within One Year 2022-23	Governmental Activities - Debt Interest Payments 2021-22	Governmental Activities - Interest Due Within One Year 2022-23
Notes Payable	2310	42,074.00		42,074.00	4,323,584.00	42,074.00	57,447.31	115.00
Obligations Under Leases	2315	136,369.00		136,369.00	111,797.00	92,411.00	775.00	316.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	383,529.00		383,529.00	256,000.00	239,000.00	27,400.00	16,700.00
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	383,529.00	0.00	383,529.00	256,000.00	239,000.00	27,400.00	16,700.00
Liability for Compensated Absences	2330	70,634,864.00		70,634,864.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	374,307,575.00		374,307,575.00	48,353,000.00	48,669,000.00	16,616,230.90	14,586,529.10
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	27,009,000.00		27,009,000.00			201,524.96	201,524.96
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	401,316,575.00	0.00	401,316,575.00	48,353,000.00	48,669,000.00	16,817,755.86	14,788,054.06
Estimated Liability for Long-Term Claims	2350	25,321,867.00		25,321,867.00				
Net Other Postemployment Benefits Obligation	2360	52,461,989.00		52,461,989.00				
Net Pension Liability	2365	246,395,024.00		246,395,024.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		796,692,291.00	0.00	796,692,291.00	53,044,381.00	49,042,485.00	16,903,378.17	14,805,185.06

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2022, including discounts and premiums.

SCHEDULE OF CATEGORICAL PROGRAMS
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS
 For the Fiscal Year Ended June 30, 2022

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2021	Returned To FDOE	Revenues 2021-22	Expenditures 2021-22	Flexibility [1] 2021-22	Unexpended June 30, 2022
Class Size Reduction Operating Funds (3355)	94740	4,989,302.00	0.00	99,009,277.00	103,547,863.00	0.00	450,716.00
Excellent Teaching Program (3363)	90570	0.00	0.00		0.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	0.00	0.00	123,760.00	15,352.00	0.00	108,408.00
Florida School Recognition Funds (3361)	92040	192,526.00	0.00	0.00	182,701.00		9,825.00
Instructional Materials (FEFP Earmark) [2]	90880	5,086,578.00	0.00	7,723,151.00	6,241,601.00	0.00	6,568,128.00
Library Media (FEFP Earmark) [2]	90881	453,725.00	0.00	437,619.00	371,289.00	0.00	520,055.00
Mental Health Assistance (FEFP Earmark)	90280	2,684,640.00	0.00	3,853,340.00	3,192,593.00		3,345,387.00
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00		0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	1,832,251.00	0.00	4,257,881.00	6,056,145.00	0.00	33,987.00
Safe Schools (FEFP Earmark) [4]	90803	0.00	0.00	5,101,834.00	5,101,834.00		0.00
Student Transportation (FEFP Earmark)	90830	0.00	0.00	25,002,535.00	25,002,535.00	0.00	0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	10,013,683.00	0.00	22,904,958.00	20,153,110.00	0.00	12,765,531.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	19,494.00	0.00	1,854,724.00	1,868,285.00		5,933.00
Voluntary Prekindergarten - School Year Program (3371)	96440	7,937.00	0.00	1,784,734.00	1,787,117.00		5,554.00
Voluntary Prekindergarten - Summer Program (3371)	96441	0.00	0.00	45,143.00	45,143.00		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."

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2022

Exhibit K-14

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	Subject	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	6,510,651.00	0.00	0.00	0.00	6,510,651.00
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	6,510,651.00		0.00	0.00	6,510,651.00
Natural Gas - All Functions	411	5,270.00	0.00	0.00	0.00	5,270.00
Natural Gas - <i>Functions 7900 & 8100</i>	411	5,270.00		0.00	0.00	5,270.00
Bottled Gas - All Functions	421	170,967.00	0.00	0.00	0.00	170,967.00
Bottled Gas - <i>Functions 7900 & 8100</i>	421	170,181.00		0.00	0.00	170,181.00
Electricity - All Functions	430	17,767,814.00	0.00	0.00	0.00	17,767,814.00
Electricity - <i>Functions 7900 & 8100</i>	430	17,767,814.00		0.00	0.00	17,767,814.00
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	524,818.00	22,237.00	4,512.00	73.00	551,640.00
Gasoline - <i>Functions 7900 & 8100</i>	450	311,877.00		0.00	0.00	311,877.00
Diesel Fuel - All Functions	460	7,526,018.00	9,146.00	12,040.00	0.00	7,547,204.00
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	63,985.00		0.00	0.00	63,985.00
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		24,829,778.00	0.00	0.00	0.00	24,829,778.00
Total - All Functions		32,505,538.00	31,383.00	16,552.00	73.00	32,553,546.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412	0.00		0.00	0.00	0.00
Liquefied Petroleum Gas	422	0.00		0.00	0.00	0.00
Gasoline	450	144,217.00		832.00	0.00	145,049.00
Diesel Fuel	460	7,442,208.00		12,040.00	0.00	7,454,248.00
Oil and Grease	540	166,487.00		0.00	0.00	166,487.00
Total		7,752,912.00		12,872.00	0.00	7,765,784.00

	Subject	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	7,101,774.00	7,101,774.00

SCHEDULE OF SELECTED SUBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2022

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subject	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	272,522.00	-	52,286.00		324,808.00
Technology-Related Repairs and Maintenance	359	292,240.00	-	-		292,240.00
Technology-Related Rentals	369	10,130,136.00	3,210,577.00	4,958,127.00		18,298,840.00
Telephone and Other Data Communication Services	379	38,283.00	1,763.00	-		40,046.00
Other Technology-Related Purchased Services	399	291,083.00	150,000.00	730,531.00		1,171,614.00
Technology-Related Materials and Supplies	5X9	6,296,899.00	671,464.00	249,700.00		7,218,063.00
Technology-Related Library Books	619	-	-	-	-	0.00
Noncapitalized Computer Hardware	644	64,467.00	101,531.00	138,906.00	17,322,124.00	17,627,028.00
Technology-Related Noncapitalized Fixtures and Equipment	649	97,604.00	119,407.00	2,874.00	8,383,722.00	8,603,607.00
Noncapitalized Software	692	3,513.00	-	-	830,635.00	834,148.00
Miscellaneous Technology-Related	799	-	-	-		0.00
Total		17,486,747.00	4,254,742.00	6,132,424.00	26,536,481.00	54,410,394.00

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subject	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	187,162.00	111,658.00	32,423.00	7,556,474.00	7,887,717.00
Technology-Related Capitalized Fixtures and Equipment	648	164,632.00	52,044.00	0.00	278,240.00	494,916.00
Capitalized Software	691	3,902.00	0.00	0.00	0.00	3,902.00
Total		355,696.00	163,702.00	32,423.00	7,834,714.00	8,386,535.00

* 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.

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2022

	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	2,422,979.00	8,390.00	3,880,575.00	2,972,658.00	9,284,602.00
Subawards Under Subagreements - In Excess of \$25,000	312	15,316.00	0.00	205,600.00	1,027,344.00	1,248,260.00
<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	534,743.00
Food	570	24,215,812.00
Donated Foods	580	3,414,536.00

	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	198,187,532.00	7,212,628.00	21,375,056.00	226,775,216.00
Basic Programs 101, 102 and 103 (Function 5100)	140	0.00	0.00	0.00	0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	5,395.00	131,568.00	0.00	136,963.00
Total Basic Program Salaries		198,192,927.00	7,344,196.00	21,375,056.00	226,912,179.00
Other Programs 130 (ESOL) (Function 5100)	120	260,640.00	113,416.00	547,792.00	921,848.00
Other Programs 130 (ESOL) (Function 5100)	140	0.00	0.00	0.00	0.00
Other Programs 130 (ESOL) (Function 5100)	750	0.00	541.00	0.00	541.00
Total Other Program Salaries		260,640.00	113,957.00	547,792.00	922,389.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	46,618,409.00	976,583.00	2,423,022.00	50,018,014.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	261,771.00	87,297.00	0.00	349,068.00
Total ESE Program Salaries		46,880,180.00	1,063,880.00	2,423,022.00	50,367,082.00
Career Program 300 (Function 5300)	120	10,096,223.00	48,700.00	534,320.00	10,679,243.00
Career Program 300 (Function 5300)	140	0.00	0.00	0.00	0.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		10,096,223.00	48,700.00	534,320.00	10,679,243.00
TOTAL		255,429,970.00	8,570,733.00	24,880,190.00	288,880,893.00

	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	4,367,764.00	0.00	0.00	4,367,764.00

	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	150,684,658.00	13,358,651.00	17,513,933.00	181,557,242.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	93,619,507.00	6,811,840.00	9,135,790.00	109,567,137.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700	6,201,610.00	1,249,957.00	1,569,828.00	9,021,395.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700	5,371,277.00	4,066,048.00	1,826,094.00	11,263,419.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700	9,590,848.00	152,103.00	449,778.00	10,192,729.00

CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2022

Exhibit K-14
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CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-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 & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	85,834,628.00	6,560,399.00			178,509.00	92,573,536.00
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420		579,312.00			315.00	579,627.00
Special Revenue Funds - Federal Education Stabilization Fund	440		5,062,763.00		54,832.00		5,117,595.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		85,834,628.00	12,202,474.00	0.00	54,832.00	178,824.00	98,270,758.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	211,080.00
Special Revenue Funds - Other Federal Programs	5900	458,811.00
Special Revenue Funds - Federal Education Stabilization Fund	5900	12,345.00
Total	5900	682,236.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2021	Earnings 2021-22	Expenditures 2021-22	Unexpended June 30, 2022
Earnings, Expenditures and Carryforward Amounts:	0.00	3,462,413.00	3,111,762.00	350,651.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				
School Nurses and Health Care Services			2,313,068.00	
Occupational Therapy, Physical Therapy and Other Therapy Services			98,198.00	
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services			10,856.00	
Consultants			607,786.00	
Other			81,854.00	
Total Expenditures			3,111,762.00	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2022</i>		
Total Assets and Deferred Outflows of Resources	100	257,115,229.00
Total Liabilities and Deferred Inflows of Resources	100	85,492,343.00

VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2022

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	1,044,362.00	456,987.00			12.00	393.00	657.00	1,502,411.00
Student Support Services	6100	118,668.00	48,901.00	12.00			97.00		167,678.00
Instructional Media Services	6200	21,127.00	6,986.00						28,113.00
Instruction and Curriculum Development Services	6300			354.00		139.00			493.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200	47,796.00	15,769.00						63,565.00
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
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		1,231,953.00	528,643.00	366.00	0.00	151.00	490.00	657.00	1,762,260.00

[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 6/30/22

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		12,831,738
National School Lunch Program	10.555	17001, 17003		43,362,585
Summer Food Service Program for Children	10.559	17006, 17007		705,240
Total Child Nutrition Cluster				56,899,563
United States Department of Justice				
United States Department Of Justice:				
STOP School Violence	16.839	N/A		212,883
Student Financial Assistance Cluster				
United States Department Of Education:				
Federal Pell Grant Program	84.063	N/A		2,531,185
Special Education Cluster:				
United States Department Of Education:				
Florida Department of Education:				
Special Education-Grants To States	84.027	262, 263		19,681,745
Special Education-Preschool Grants	84.173	266, 267		591,816
Total Special Education Cluster			-	20,273,561
Not Clustered				
United States Department Of Agriculture:				
Florida Department of Health:				
Child and Adult Care Food Program	10.558	A-4895		2,279,102
Florida Department Agriculture & Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	17004		180,201
Team Nutrition Grants	10.574			3,414,536
Emergency FNS Covid-19	10.585			155,565
Total United States Department of Agriculture				6,029,404
United States Department Of Defense:				
Army Junior Reserve Officers Training Corps				
		N/A		2,542,021
United States Department Of Education:				
Impact Aid (Title VIII of ESEA)	84.041	N/A		4,957
Magnet Schools Assistance	84.165	N/A		2,922,591
Teacher Incentive Fund	84.374	N/A		-
Florida Department of Education:				
Adult Ed -Basic Grants to States	84.002	191, 193		1,709,066
Title I Grants to Local Educational Agencies	84.010	212, 223, 226		23,384,135
Migrant Education - State Grant Program	84.011	217		563,910
Career and Technical Education - Basic Grants to States	84.048	161		1,548,978
Education for Homeless Children and Youth	84.196	127		118,409
Charter Schools	84.282	298		688,019
21st Century Community Learning Centers	84.287	244		3,629
State Personnel Development Grant	84.323A			2,715,517
English Language Acquisition Grants	84.365	102		4,480,480
Supporting Effective Instruction State Grant	84.367	224		204,704
Title I Grants to Local Educational Agencies	84.377	126		2,687,232
Student Support and Academic Enrichment Program	84.424	241		154,960
CARES Act	84.425C			67,989,491
CARES Act	84.425D			1,603,717
Higher Education Emergency Relief Fund	84.425E			700,777
Higher Education Emergency Relief Fund	84.425F			24,861,543
ARP ESSER	84.425U			-
Assistance for Homeless Children and Youth	84.938	105		-
Total United States Department of Education			-	136,342,115
United States Department Of Health & Human Services:				
Mental Health Awareness Training	93.243	N/A		20,421
Headstart Disaster Assistance	93.356			114,596
Cares Act Provider Relief Fund	93.498			-
Head Start	93.600	N/A		9,089,676
Total United States Department of Health & Human Services				9,224,693
United States Department Of Homeland Security				
Disaster Grants - Public Assistance				
	97.036	N/A		14,513
Total Expenditures of Federal Awards			\$ -	\$ 234,069,938

- (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, 2022. 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 \$3,414,536 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 \$133,365 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 \$134,760.58 for grant number/program year 04HP00293-02 and \$713,979.75 for grant number/program year 04HP00293-03, \$775,282.05 for grant number/program year 04CH011657-01, and \$7,023,001.72 for grant number/program year 04CH011657-02. \$442,652.16 in expenditures was from the American Rescue Plan.