

**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, 2023**

<p>Email completed form to: OFFRSubmissions@fldoe.org <i>or</i> Mail completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400</p>
--

INDEX:	<u>PAGE NUMBER</u> <u>FDOE</u>
Exhibit K-1 Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund -----	1-3
Exhibit K-2 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services -----	4-5
Exhibit K-3 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs -----	6-7
Exhibit K-4 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Federal Education Stabilization Fund -----	8-14
Exhibit K-5 Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous -----	15
Exhibit K-6 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds ----	16
Exhibit K-7 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds -----	17-18
Exhibit K-8 Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds -----	19
Exhibit K-9 Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds -----	20
Exhibit K-10 Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds -----	21
Exhibit K-11 Combining Statement of Changes in Assets, Liabilities and Fiduciary Net Position – School Internal Funds -----	22
Exhibit K-12 Schedule of Long-Term Liabilities -----	23
Exhibit K-13 Schedule of Categorical Programs – Report of Expenditures and Available Funds -----	24
Exhibit K-14 Schedule of Selected Subobject Expenditures, Categorical Flexible Spending – General Fund Expenditures and Other Data Collection -----	25-28
Exhibit K-15 Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures -----	29
Exhibit K-16 Schedule 3, School Program Cost Report, General/Special Revenue Funds (Illustration only) -----	30
Exhibit K-17 Schedule 4, District Aggregate Program Cost Report, General/Special Revenue Funds (Illustration only) --	31
Exhibit K-18 Schedule 5, Supplementary Schedule of Expenditures of Federal Awards -----	32

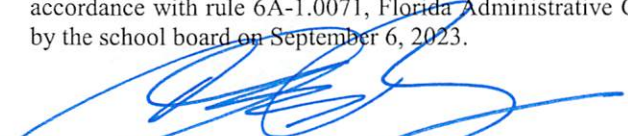
FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE
COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF LEE COUNTY
For the Fiscal Year Ended June 30, 2023

Email completed form to:
OFFRSubmissions@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

PAGE
NUMBER
FDOE

INDEX:

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2023, 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 6, 2023.



Signature of District School Superintendent

9/6/2023

Signature Date

APPROVED
SEP 06 2023
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, 2023

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	14,703.00
Reserve Officers Training Corps (ROTC)	3191	2,639,088.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	2,653,791.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	3,055,379.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	11,047,218.00
Total Federal Through State and Local	3200	14,102,597.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	204,129,859.00
Workforce Development	3315	10,180,351.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	562,326.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	59,928.00
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	429,662.00
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	101,934,394.00
Florida School Recognition Funds	3361	3,647,793.00
Voluntary Prekindergarten Program	3371	1,816,724.00
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	2,067,784.00
Total State	3300	325,052,071.00
<i>Local:</i>		
District School Taxes	3411	504,928,133.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	560,246.00
Interest on Investments	3431	16,235,718.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(193,952.00)
Gifts, Grants and Bequests	3440	2,141,143.00
Interest Income - Leases	3445	97,025.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	57,877.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	2,220,005.00
Continuing Workforce Education Course Fees	3463	31,413.00
Capital Improvement Fees	3464	113,811.00
Postsecondary Lab Fees	3465	1,229,100.00
Lifelong Learning Fees	3466	41,700.00
GED® Testing Fees	3467	13,650.00
Financial Aid Fees	3468	227,622.00
Other Student Fees	3469	167,961.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	24,091.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	8,928,354.00
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	15,540.00
Transportation Services Rendered for School Activities	3492	535,670.00
Sale of Junk	3493	319,666.00
Receipt of Federal Indirect Cost Rate	3494	9,360,275.00
Other Miscellaneous Local Sources	3495	4,148,242.00
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	59,725.00
Receipt of Food Service Indirect Costs	3499	1,737,949.00
Total Local	3400	553,000,964.00
Total Revenues	3000	894,809,423.00

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, 2023

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	303,122,716.00	108,620,102.00	105,120,689.00	23,972.00	22,270,376.00	552,367.00	8,760,210.00	548,470,432.00
Student Support Services	6100	24,922,555.00	8,597,960.00	1,834,305.00	45.00	436,487.00	829.00	2,462,222.00	38,254,403.00
Instructional Media Services	6200	2,322,866.00	1,096,016.00	244,811.00	0.00	30,780.00	38,781.00	4,048.00	3,737,302.00
Instruction and Curriculum Development Services	6300	7,794,861.00	2,425,746.00	11,298.00	0.00	9,563.00	300.00	2,420.00	10,244,188.00
Instructional Staff Training Services	6400	5,021,656.00	1,682,829.00	761,961.00	0.00	39,165.00	1,260.00	240,480.00	7,747,351.00
Instruction-Related Technology	6500	5,580,264.00	1,959,451.00	538,267.00	22,228.00	24,889.00	9,268.00	0.00	8,134,367.00
Board	7100	1,167,274.00	587,047.00	523,050.00	0.00	4,070.00	0.00	40,594.00	2,322,035.00
General Administration	7200	3,191,510.00	882,598.00	282,052.00	0.00	25,995.00	787.00	625,519.00	5,008,461.00
School Administration	7300	43,595,525.00	14,488,344.00	888,820.00	0.00	472,487.00	62,656.00	44,191.00	59,552,023.00
Facilities Acquisition and Construction	7410	163,243.00	48,200.00	5,804,425.00	85,021.00	1,558.00	40,847,877.00	6,714,781.00	53,665,105.00
Fiscal Services	7500	3,573,116.00	1,129,474.00	272,353.00	0.00	8,954.00	249.00	8,223.00	4,992,369.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	7,524,225.00	2,293,924.00	5,811,151.00	21,458.00	170,245.00	1,507.00	43,233.00	15,865,743.00
Student Transportation Services	7800	29,539,637.00	11,483,950.00	3,449,345.00	7,354,865.00	2,250,835.00	4,532.00	547,049.00	54,630,213.00
Operation of Plant	7900	22,745,211.00	10,018,602.00	32,150,538.00	21,725,301.00	1,593,424.00	127,150.00	307,946.00	88,668,172.00
Maintenance of Plant	8100	10,582,971.00	3,812,675.00	3,700,068.00	405,127.00	755,520.00	1,628,795.00	26,852.00	20,912,008.00
Administrative Technology Services	8200	4,312,477.00	1,197,868.00	2,030,250.00		14,188.00	92,646.00	128,672.00	7,776,101.00
Community Services	9100	7,953,874.00	1,586,561.00	280,156.00		720,562.00	54,468.00	353,984.00	10,949,605.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						240,264.00		240,264.00
Other Capital Outlay	9300						947,387.00		947,387.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							101,780.00	101,780.00
Interest	720							202,105.00	202,105.00
Total Expenditures		483,113,981.00	171,911,347.00	163,703,539.00	29,638,017.00	28,829,098.00	44,611,123.00	20,614,309.00	942,421,414.00
Excess (Deficiency) of Revenues Over Expenditures									(47,611,991.00)

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, 2023

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	32,589.00
Sale of Capital Assets	3730	
Loss Recoveries	3740	43,010,905.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	22,714,781.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	22,714,781.00
<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)		65,758,275.00
Net Change In Fund Balance		18,146,284.00
Fund Balance, July 1, 2022	2800	171,622,886.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	5,926,704.00
Restricted Fund Balance	2720	44,165,642.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	3,456,528.00
Unassigned Fund Balance	2750	136,220,296.00
Total Fund Balances, June 30, 2023	2700	189,769,170.00

**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, 2023

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	34,820,004.00
School Breakfast Reimbursement	3262	10,225,212.00
Afterschool Snack Reimbursement	3263	258,400.00
Child Care Food Program	3264	1,671,982.00
USDA-Donated Commodities	3265	6,005,163.00
Cash in Lieu of Donated Foods	3266	124,465.00
Summer Food Service Program	3267	791,659.00
Fresh Fruit and Vegetable Program	3268	
Other Food Services	3269	4,128,521.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	58,025,406.00
<i>State:</i>		
School Breakfast Supplement	3337	300,758.00
School Lunch Supplement	3338	390,950.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	691,708.00
<i>Local:</i>		
Interest on Investments	3431	190,926.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	262,250.00
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	
Student and Adult á la Carte Fees	3454	139,589.00
Student Snacks	3455	
Other Food Sales	3456	8,173.00
Other Miscellaneous Local Sources	3495	73,433.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	674,371.00
Total Revenues	3000	59,391,485.00

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, 2023

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Functions 7600/9300)	Account Number	
Salaries	100	17,627,967.00
Employee Benefits	200	8,730,901.00
Purchased Services	300	4,187,450.00
Energy Services	400	31,975.00
Materials and Supplies	500	30,662,467.00
Capital Outlay	600	931,718.00
Other	700	2,057,554.00
Other Capital Outlay (Function 9300)	600	625,854.00
Total Expenditures		64,855,886.00
Excess (Deficiency) of Revenues Over Expenditures		(5,464,401.00)
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		(5,464,401.00)
Fund Balance, July 1, 2022	2800	23,099,255.00
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,368,946.00
Restricted Fund Balance	2720	16,265,908.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2023	2700	17,634,854.00

**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, 2023

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	10,000,042.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	2,167,272.00
Miscellaneous Federal Direct	3199	4,853,831.00
Total Federal Direct	3100	17,021,145.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	1,305,225.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	20,441,753.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	1,069,703.00
English Literacy and Civics Education	3222	334,097.00
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	27,904,932.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	4,120,478.00
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	2,490,529.00
Twenty-First Century Schools - Title IV	3242	511,794.00
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	2,156,221.00
Total Federal Through State and Local	3200	60,334,732.00
<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	101,593.00
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	101,593.00
Total Revenues	3000	77,457,470.00

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, 2023

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	16,932,086.00	6,877,264.00	5,567,051.00	82.00	5,051,634.00	1,000,293.00	2,435,947.00	37,864,357.00
Student Support Services	6100	4,695,495.00	1,878,327.00	308,556.00	2,447.00	87,936.00	10,278.00	3,943.00	6,986,982.00
Instructional Media Services	6200	66,002.00	21,980.00	62.00	0.00	2,579.00			90,623.00
Instruction and Curriculum Development Services	6300	12,321,337.00	4,188,054.00	1,310,306.00		60,771.00	18,017.00	89,185.00	17,987,670.00
Instructional Staff Training Services	6400	1,198,768.00	401,209.00	2,728,049.00		281,007.00		562,109.00	5,171,142.00
Instruction-Related Technology	6500	48,181.00	18,378.00						66,559.00
Board	7100								0.00
General Administration	7200	403,811.00	127,265.00	14,382.00		9,346.00	38,641.00	3,414,639.00	4,008,084.00
School Administration	7300	494,083.00	150,284.00	48,426.00			39,944.00		732,737.00
Facilities Acquisition and Construction	7410			35,971.00		5,071.00	676,332.00		717,374.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700			226,956.00			1,225.00	8,049.00	236,230.00
Student Transportation Services	7800	180,256.00	98,771.00	253,840.00	14,142.00				547,009.00
Operation of Plant	7900	134,279.00	51,960.00	47,595.00		46,315.00	1,567.00		281,716.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	31,890.00	9,970.00	452,303.00		1,110.00	1,469.00		496,742.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						1,009,712.00		1,009,712.00
Other Capital Outlay	9300						1,260,533.00		1,260,533.00
Total Expenditures		36,506,188.00	13,823,462.00	10,993,497.00	16,671.00	5,545,769.00	4,058,011.00	6,513,872.00	77,457,470.00
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, 2022	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, 2023	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, 2023

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	6,729.00	47,535.00	22,099,909.00		94,585,324.00	2,475,797.00	119,167,759.00
Education Stabilization Funds - Workforce	3272		434,448.00				75,104.00	557,087.00
Education Stabilization Funds - VPK	3273						319,517.00	319,517.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	6,729.00	481,983.00	22,099,909.00	0.00	94,585,324.00	2,870,418.00	120,044,363.00
<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	6,729.00	481,983.00	22,099,909.00	0.00	94,585,324.00	2,870,418.00	120,044,363.00

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, 2023

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			6,729.00					6,729.00
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	6,729.00	0.00	0.00	0.00	0.00	6,729.00
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, 2022	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, 2023	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, 2023

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			2,000.00		1,360.00	16,297.00	207,590.00	227,247.00
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							10,969.00	10,969.00
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						5,980.00		5,980.00
Maintenance of Plant	8100			10,150.00					10,150.00
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						227,637.00		227,637.00
Total Expenditures		0.00	0.00	12,150.00	0.00	1,360.00	249,914.00	218,559.00	481,983.00
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, 2022	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, 2023	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, 2023

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	666,118.00	143,486.00	9,055,317.00		3,876,597.00	65,016.00	257,468.00	14,064,002.00
Student Support Services	6100	15,273.00	3,272.00	248,565.00		13,995.00		1,559.00	282,664.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	7,240.00	3,019.00	1,152.00		80.00			11,491.00
Instructional Staff Training Services	6400	92.00	7,592.00	366,833.00				15,750.00	390,267.00
Instruction-Related Technology	6500	2,186.00	654.00	15,900.00					18,740.00
Board	7100								0.00
General Administration	7200							993,589.00	993,589.00
School Administration	7300	10,761.00	1,735.00	39,485.00					51,981.00
Facilities Acquisition and Construction	7410			979,105.00					979,105.00
Fiscal Services	7500								0.00
Food Services	7600	1,500.00	125.00						1,625.00
Central Services	7700			679,955.00					679,955.00
Student Transportation Services	7800	17,000.00	1,525.00					3,153,853.00	3,833,808.00
Operation of Plant	7900	3,500.00	305.00					109,780.00	128,305.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200	29,979.00	830.00	972,200.00					1,003,009.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						337,518.00		337,518.00
Total Expenditures		753,649.00	162,543.00	12,358,512.00	0.00	3,890,672.00	402,534.00	4,531,999.00	22,099,909.00
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, 2022	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, 2023	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, 2023

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, 2022	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, 2023	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, 2023

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	41,523,852.00	6,815,254.00	8,186,947.00		2,686,265.00		6,381.00	59,218,699.00
Student Support Services	6100	6,313,420.00	1,667,864.00	937,475.00				359,916.00	9,278,675.00
Instructional Media Services	6200	180,675.00	17,209.00						197,884.00
Instruction and Curriculum Development Services	6300	4,093,954.00	1,082,135.00	31,866.00				3,242.00	5,211,197.00
Instructional Staff Training Services	6400	4,525,599.00	1,476,438.00	1,153,921.00		1,937.00		56,687.00	7,214,582.00
Instruction-Related Technology	6500	193,600.00	17,366.00						210,966.00
Board	7100	17,600.00	1,579.00						19,179.00
General Administration	7200	86,700.00	7,653.00	7,538.00				4,416,862.00	4,518,753.00
School Administration	7300	2,048,038.00	226,991.00	604.00					2,275,633.00
Facilities Acquisition and Construction	7410	40,200.00	3,606.00						43,806.00
Fiscal Services	7500	116,400.00	10,441.00						126,841.00
Food Services	7600	1,566,600.00	140,478.00						1,707,078.00
Central Services	7700	250,300.00	22,452.00					10,439.00	283,191.00
Student Transportation Services	7800	1,479,800.00	132,160.00	47,251.00					1,659,211.00
Operation of Plant	7900	1,474,200.00	132,185.00			8,008.00			1,614,393.00
Maintenance of Plant	8100	454,800.00	40,582.00						495,382.00
Administrative Technology Services	8200	143,600.00	12,881.00	349,341.00					505,822.00
Community Services	9100	3,700.00	332.00						4,032.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		64,513,038.00	11,807,606.00	10,714,943.00	0.00	2,696,210.00	0.00	4,853,527.00	94,585,324.00
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, 2022	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, 2023	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, 2023

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	643,677.00	191,713.00	625,226.00		155,582.00	42,085.00	5,705.00	1,663,988.00
Student Support Services	6100	124,643.00	44,965.00	46,631.00					216,239.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	493,031.00	168,605.00	17,968.00					679,604.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500	6,747.00	2,939.00						9,686.00
Board	7100								0.00
General Administration	7200							133,717.00	133,717.00
School Administration	7300			774.00		79.00			853.00
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			66,356.00					66,356.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100			99,975.00					99,975.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		1,268,098.00	408,222.00	856,930.00	0.00	155,661.00	42,085.00	139,422.00	2,870,418.00
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, 2022	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, 2023	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, 2023

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							164,572.00	
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							29,884,071.00	
Total Local		3400							30,048,643.00	
Total Revenues		3000							30,048,643.00	
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			2,117,730.00		25,742,617.00	529,432.00		28,389,779.00
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					1,569,402.00			1,569,402.00
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	2,117,730.00	0.00	27,312,019.00	529,432.00	0.00	29,959,181.00
Excess (Deficiency) of Revenues over Expenditures										89,462.00
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									89,462.00	
Fund Balance, July 1, 2022		2800							10,241,548.00	
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710							228,693.00	
Restricted Fund Balance		2720							10,102,317.00	
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2023		2700							10,331,010.00	

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, 2023

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	250,898.00							250,898.00
SBE/COBI Bond Interest	3326	780.00							780.00
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	251,678.00	0.00	0.00	0.00	0.00	0.00	0.00	251,678.00
<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						239,695.00	812,548.00	1,052,243.00
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	239,695.00	812,548.00	1,052,243.00
Total Revenues	3000	251,678.00	0.00	0.00	0.00	0.00	239,695.00	812,548.00	1,303,921.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	239,000.00					48,711,074.00		48,950,074.00
Interest	720	16,700.00					14,586,644.00	186,977.00	14,790,321.00
Dues and Fees	730	83.00					880,731.00	3,221.00	884,035.00
Other Debt Service	791								0.00
Total Expenditures		255,783.00	0.00	0.00	0.00	0.00	64,178,449.00	190,198.00	64,624,430.00
Excess (Deficiency) of Revenues Over Expenditures		(4,105.00)	0.00	0.00	0.00	0.00	(63,938,754.00)	622,350.00	(63,320,509.00)
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						853,256.00		853,256.00
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						68,012,189.00	1,380,342.00	69,392,531.00
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	68,012,189.00	1,380,342.00	69,392,531.00
<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	68,865,445.00	1,380,342.00	70,245,787.00
Net Change in Fund Balances		(4,105.00)	0.00	0.00	0.00	0.00	4,926,691.00	2,002,692.00	6,925,278.00
Fund Balance, July 1, 2022	2800	8,422.00					5,082.00	20,098,505.00	20,110,009.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	4,317.00					4,929,773.00	22,101,197.00	27,035,287.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2023	2700	4,317.00	0.00	0.00	0.00	0.00	4,929,773.00	22,101,197.00	27,035,287.00

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, 2023

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						3,684,387.00					3,684,387.00
Interest on Undistributed CO&DS	3325						68,453.00					68,453.00
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									6,649,751.00		6,649,751.00
Other Miscellaneous State Revenues	3399									309,675.00		309,675.00
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	3,752,840.00	0.00	0.00	6,959,426.00	0.00	10,712,266.00
<i>Local:</i>												
District Local Capital Improvement Tax	3413							186,687,750.00				186,687,750.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									116,257,039.00		116,257,039.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431						238,309.00	6,579,521.00		3,639,760.00		10,457,590.00
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433									(72,455.00)		(72,455.00)
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495									187,770.00		187,770.00
Impact Fees	3496									32,194,262.00		32,194,262.00
Refunds of Prior Year's Expenditures	3497											4,115,291.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	238,309.00	197,382,562.00	0.00	152,206,376.00	0.00	349,827,247.00
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	3,991,149.00	197,382,562.00	0.00	159,165,802.00	0.00	360,539,513.00
EXPENDITURES												
<i>Capital Outlay (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620							1,392.00				1,392.00
Buildings and Fixed Equipment	630							3,947,205.00		56,808,104.00		60,755,309.00
Furniture, Fixtures and Equipment	640							4,354,096.00		13,048,571.00		17,402,667.00
Motor Vehicles (Including Buses)	650							4,954,652.00				4,954,652.00
Land	660											0.00
Improvements Other Than Buildings	670							4,125,327.00		4,026,449.00		8,151,776.00
Remodeling and Renovations	680							9,499,022.00		38,019,171.00		47,518,193.00
Computer Software	690									861,877.00		861,877.00
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						4,841.00					4,841.00
Other Debt Service	791											0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	4,841.00	26,881,694.00	0.00	112,764,172.00	0.00	139,650,707.00
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	3,986,308.00	170,500,868.00	0.00	46,401,630.00	0.00	220,888,806.00

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, 2023

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 1011.71(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									135,556,744.00		135,556,744.00
Premium on Lease-Purchase Agreements	3793									7,443,256.00		7,443,256.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730									31,600.00		31,600.00
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)		(6,714,781.00)		(122,714,781.00)
To Debt Service Funds	920							(117,623,833.00)		(51,768,698.00)		(69,392,531.00)
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	(33,623,833.00)	0.00	(58,483,479.00)	0.00	(92,107,312.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(33,623,833.00)	0.00	84,548,121.00	0.00	50,924,288.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	3,986,308.00	136,877,035.00	0.00	130,949,751.00	0.00	271,813,094.00
Fund Balance, July 1, 2022	2800						16,878,264.00	277,687,447.00		149,248,489.00		393,814,200.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710									1,540,838.00		1,540,838.00
Restricted Fund Balance	2720						20,864,572.00	364,564,482.00		278,657,402.00		664,086,456.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2023	2700	0.00	0.00	0.00	0.00	0.00	20,864,572.00	364,564,482.00	0.00	280,198,240.00	0.00	665,627,294.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2023

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										
		Account Number								
Sale of Capital Assets		3730								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600								0.00
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								0.00
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										
Fund Balance, July 1, 2022		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, 2023		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, 2023

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, 2022	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2023	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, 2023

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	113,837,498.00	18,701,178.00						132,538,676.00
Other Operating Revenues	3489	69,444.00							69,444.00
Total Operating Revenues		113,906,942.00	18,701,178.00	0.00	0.00	0.00	0.00	0.00	132,608,120.00
OPERATING EXPENSES (Function 9900)									
Salaries	100	277,387.00	39,922.00						317,309.00
Employee Benefits	200	93,899.00	16,121.00						110,020.00
Purchased Services	300	5,625,047.00	12,343,213.00						17,968,260.00
Energy Services	400								0.00
Materials and Supplies	500	236.00							236.00
Capital Outlay	600								0.00
Other	700	90,266,032.00	6,301,922.00						96,567,954.00
Depreciation and Amortization Expense	780	773.00							773.00
Total Operating Expenses		96,263,374.00	18,701,178.00	0.00	0.00	0.00	0.00	0.00	114,964,552.00
Operating Income (Loss)		17,643,568.00	0.00	0.00	0.00	0.00	0.00	0.00	17,643,568.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	1,397,913.00							1,397,913.00
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	(534.00)							(534.00)
Total Nonoperating Revenues (Expenses)		1,397,379.00	0.00	0.00	0.00	0.00	0.00	0.00	1,397,379.00
Income (Loss) Before Operating Transfers		19,040,947.00	0.00	0.00	0.00	0.00	0.00	0.00	19,040,947.00
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		19,040,947.00	0.00	0.00	0.00	0.00	0.00	0.00	19,040,947.00
Net Position, July 1, 2022	2880	56,924,850.00	300,000.00						57,224,850.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2023	2780	75,965,797.00	300,000.00						76,265,797.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
 SCHOOL INTERNAL FUNDS
 June 30, 2023

Exhibit K-11
 FDOE Page 22
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2022	Additions	Deductions	Ending Balance June 30, 2023
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

DISTRICT SCHOOL BOARD OF LEE COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2023

	Account Number	Governmental Activities Total Balance [1] June 30, 2023	Business-Type Activities Total Balance [1] June 30, 2023	Total	Governmental Activities - Debt Principal Payments 2022-23	Governmental Activities - Principal Due Within One Year 2023-24	Governmental Activities - Debt Interest Payments 2022-23	Governmental Activities - Interest Due Within One Year 2023-24
Notes Payable	2310			0.00	42,074.00		115.00	
Obligations Under Leases and SBITA	2315	67,178.00		67,178.00	101,780.00	49,214.00	326.00	49.00
Bonds Payable								
SBE/COBI Bonds Payable	2321	139,000.00		139,000.00	239,000.00	139,000.00	16,700.00	6,950.00
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	139,000.00	0.00	139,000.00	239,000.00	139,000.00	16,700.00	6,950.00
Liability for Compensated Absences	2330	70,712,323.00		70,712,323.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	465,829,518.00		465,829,518.00	48,669,000.00	49,733,000.00	14,586,529.00	20,121,354.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	27,009,000.00		27,009,000.00			186,977.00	186,977.00
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	492,838,518.00	0.00	492,838,518.00	48,669,000.00	49,733,000.00	14,773,506.00	20,308,331.00
Estimated Liability for Long-Term Claims	2350	24,655,086.00		24,655,086.00				
Net Other Postemployment Benefits Obligation	2360	42,285,147.00		42,285,147.00				
Net Pension Liability	2365	533,756,065.00		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		1,164,453,317.00	0.00	877,092,276.00	49,051,854.00	49,921,214.00	14,790,647.00	20,315,330.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2023, 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, 2023

Exhibit K-13
 FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2022	Returned To FDOE	Revenues 2022-23	Expenditures 2022-23	Flexibility [1] 2022-23	Unexpended June 30, 2023
Class Size Reduction Operating Funds (3355)	94740	450,716.00		101,934,394.00	99,850,236.00		2,534,874.00
Florida Digital Classrooms (FEFP Earmark)	98250	108,408.00		0.00	0.00		108,408.00
Florida School Recognition Funds (3361)	92040	9,825.00		3,647,793.00	3,571,138.00		86,480.00
Instructional Materials (FEFP Earmark) [2]	90880	6,568,128.00		8,007,694.00	12,249,571.00		2,326,251.00
Library Media (FEFP Earmark) [2]	90881	520,055.00		453,867.00	226,582.00		747,340.00
Mental Health Assistance (FEFP Earmark)	90280	3,345,387.00		4,552,163.00	5,336,054.00		2,561,496.00
Preschool Projects (3372)	97950						0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	33,987.00		5,629,535.00	5,065,158.00		598,364.00
Safe Schools (FEFP Earmark) [4]	90803			6,055,168.00	6,055,085.00		83.00
Student Transportation (FEFP Earmark)	90830			29,179,530.00	29,179,530.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	12,765,531.00		23,361,610.00	23,783,531.00		12,343,610.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	5,933.00		1,857,739.00	1,832,469.00		31,203.00
Voluntary Prekindergarten - School Year Program (3371)	96440	5,554.00		1,780,402.00	1,354,106.00		431,850.00
Voluntary Prekindergarten - Summer Program (3371)	96441			36,322.00	6,071.00		30,251.00

[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, 2023

	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	7,259,430.00	0.00	2,051.00	0.00	7,261,481.00
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	7,259,430.00		2,051.00	0.00	7,261,481.00
Natural Gas - All Functions	411	3,661.00				3,661.00
Natural Gas - <i>Functions 7900 & 8100</i>	411	3,661.00				3,661.00
Bottled Gas - All Functions	421	121,221.00	1,451.00			122,672.00
Bottled Gas - <i>Functions 7900 & 8100</i>	421	121,115.00				121,115.00
Electricity - All Functions	430	21,587,556.00				21,587,556.00
Electricity - <i>Functions 7900 & 8100</i>	430	21,587,556.00				21,587,556.00
Heating Oil - All Functions	440					0.00
Heating Oil - <i>Functions 7900 & 8100</i>	440					0.00
Gasoline - All Functions	450	466,042.00	24,818.00	4,993.00		495,853.00
Gasoline - <i>Functions 7900 & 8100</i>	450	290,140.00				290,140.00
Diesel Fuel - All Functions	460	7,459,537.00	5,706.00	11,678.00		7,476,921.00
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	127,956.00				127,956.00
Other Energy Services - All Functions	490					0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490					0.00
Subtotal - Functions 7900 & 8100		29,389,858.00	0.00	2,051.00	0.00	29,391,909.00
Total - All Functions		36,897,447.00	31,975.00	18,722.00	0.00	36,948,144.00
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450					0.00
Diesel Fuel	460					0.00
Oil and Grease	540					0.00
Total		0.00		0.00	0.00	0.00

	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				4,904,653.00	4,904,653.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2023

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	390,366.00		244,988.00		635,354.00
Technology-Related Repairs and Maintenance	359	598,789.00	-	-		598,789.00
Technology-Related Rentals	369	5,575,018.00	2,353,820.00	4,042,165.00		11,971,003.00
Telephone and Other Data Communication Services	379	25,719.00	485.00	-		26,204.00
Other Technology-Related Purchased Services	399	-	5,768.00	679,955.00		685,723.00
Technology-Related Materials and Supplies	5X9	689,272.00	938,389.00	125,014.00		1,752,675.00
Technology-Related Library Books	619	-	-	-	-	0.00
Noncapitalized Computer Hardware	644	3,742,671.00	135,933.00	23,292.00	5,271,337.00	9,173,233.00
Technology-Related Noncapitalized Fixtures and Equipment	649	103,621.00	182,054.00	-	2,299,169.00	2,584,844.00
Noncapitalized Software	692	85,657.00	-	611.00	861,877.00	948,145.00
Miscellaneous Technology-Related	799	-	-	-		0.00
Total		11,211,113.00	3,616,449.00	5,116,025.00	8,432,383.00	28,375,970.00

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	100,925.00	88,870.00	38,736.00	5,348,893.00	5,577,424.00
Technology-Related Capitalized Fixtures and Equipment	648	16,824.00	377,291.00	210,934.00	277,070.00	882,119.00
Capitalized Software	691	0.00	0.00	0.00	0.00	0.00
Total		117,749.00	466,161.00	249,670.00	5,625,963.00	6,459,543.00

* 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, 2023

	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	6,703,236.00	1,192.00	3,796,219.00	3,870,879.00	14,371,526.00
Subawards Under Subagreements - In Excess of \$25,000	312	0.00	0.00	189,352.00	969,450.00	1,158,802.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391	0.00	0.00	11,883.00	0.00	11,883.00
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	450,605.00
Food	570	22,716,373.00
Donated Foods	580	6,005,163.00

	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	203,755,730.00	6,517,089.00	33,779,155.00	244,051,974.00
Basic Programs 101, 102 and 103 (Function 5100)	140				0.00
Basic Programs 101, 102 and 103 (Function 5100)	750	1,298.00	55,826.00	623.00	57,747.00
Total Basic Program Salaries		203,757,028.00	6,572,915.00	33,779,778.00	244,109,721.00
Other Programs 130 (ESOL) (Function 5100)	120	266,791.00	125,729.00	522,061.00	914,581.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		266,791.00	125,729.00	522,061.00	914,581.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	49,420,732.00	662,599.00	3,368,572.00	53,451,903.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	269,160.00	92,438.00	2,571.00	364,169.00
Total ESE Program Salaries		49,689,892.00	755,037.00	3,371,143.00	53,816,072.00
Career Program 300 (Function 5300)	120	10,435,910.00	51,235.00	619,900.00	11,107,045.00
Career Program 300 (Function 5300)	140				0.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		10,435,910.00	51,235.00	619,900.00	11,107,045.00
TOTAL		264,149,621.00	7,504,916.00	38,292,882.00	309,947,419.00

	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	16,161,948.00	32,834.00	1,288,903.00	17,483,685.00

	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, 2023

Exhibit K-14
 FDOE Page 28

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
<i>II. School Safety:</i>						
Total Flexible Spending Expenditures		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
<i>II. School Safety:</i>						
Total Flexible Spending Expenditures		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	91,287,315.00	6,714,781.00		2,365,219.00		100,367,315.00
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420		484,901.00		25,374.00	3,052.00	513,327.00
Special Revenue Funds - Federal Education Stabilization Fund	440		13,177,795.00		674,997.00	322,139.24	14,174,931.24
Capital Projects Funds	3XX			0.00			0.00
Total Charter School Distributions		91,287,315.00	20,377,477.00	0.00	3,065,590.00	325,191.24	115,055,573.24

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	208,373.00
Special Revenue Funds - Other Federal Programs	5900	347,981.00
Special Revenue Funds - Federal Education Stabilization Fund	5900	564,172.00
Total	5900	1,120,526.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2022	Earnings 2022-23	Expenditures 2022-23	Unexpended June 30, 2023
Earnings, Expenditures and Carryforward Amounts:	350,651.00	3,055,379.00	3,314,047.00	91,983.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				
School Nurses and Health Care Services			2,483,111.00	
Occupational Therapy, Physical Therapy and Other Therapy Services			103,676.00	
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services			24,483.00	
Student Services			676,832.00	
Consultants				
Other			25,945.00	
Total Expenditures			3,314,047.00	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2023</i>		
Total Assets and Deferred Outflows of Resources	100	303,623,696.00
Total Liabilities and Deferred Inflows of Resources	100	113,854,526.00

DISTRICT SCHOOL BOARD OF LEE COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2023

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	903,363.00	382,522.00						1,285,885.00
Student Support Services	6100	35,240.00	16,071.00						51,311.00
Instructional Media Services	6200	(306.00)	(102.00)						(408.00)
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	17,276.00	6,113.00						23,389.00
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		955,573.00	404,604.00	0.00	0.00	0.00	0.00	0.00	1,360,177.00

[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 6/30/23

Federal Grantor/Pass-Through/Grantor/Program Title	Federal CFDA Number	Pass Through Grantor Number	Amount Provided to Subrecipients	Total Expenditures
Clustered				
Child Nutrition Cluster				
United States Department Of Agriculture:				
Florida Department Agriculture & Consumer Services:				
School Breakfast Program	10.553	17002		10,225,212
National School Lunch Program	10.555	17001, 17003		38,948,525
Summer Food Service Program for Children	10.559	17006, 17007		791,659
Total Child Nutrition Cluster				<u>49,965,396</u>
United States Department of Justice				
United States Department Of Justice:				
STOP School Violence	16.839	N/A		<u>277,623</u>
Coronavirus State & Local Fiscal Funds				
United States Department Of Treasury:				
ARP EDO Workforce Training	21.027			<u>122,639</u>
Student Financial Assistance Cluster				
United States Department Of Education:				
Federal Pell Grant Program	84.063	N/A		<u>2,167,272</u>
Special Education Cluster:				
United States Department Of Education:				
Florida Department of Education:				
Special Education-Grants To States	84.027	262, 263		22,042,979
Special Education-Preschool Grants	84.173	266, 267		952,018
Total Special Education Cluster				<u>-</u> <u>22,994,997</u>
Not Clustered				
United States Department Of Agriculture:				
Florida Department of Health:				
Child and Adult Care Food Program	10.558	A-4895		2,054,847
Florida Department Agriculture & Consumer Services:				
Commodity Supplemental Food Program	10.565			6,005,163
Farm to School Grant Program	10.575			40,514
Total United States Department of Agriculture				<u>8,100,524</u>
United States Department Of Defense:				
Army Junior Reserve Officers Training Corps				
		N/A		<u>2,639,088</u>
United States Department Of Education:				
Impact Aid (Title VIII of ESEA)	84.041	N/A		14,703
Magnet Schools Assistance	84.165	N/A		3,674,778
Teacher Incentive Fund	84.374	N/A		-
Florida Department of Education:				
Adult Ed -Basic Grants to States	84.002	191, 193		1,505,393
Title I Grants to Local Educational Agencies	84.010	212, 223, 226		27,334,573
Migrant Education - State Grant Program	84.011	217		569,926
Career and Technical Education - Basic Grants to States	84.048	161		1,305,225
Education for Homeless Children and Youth	84.196	127		72,067
Charter Schools	84.282	298		-
21st Century Community Learning Centers	84.287	244		511,794
State Personnel Development Grant	84.323A			3,372
English Language Acquisition Grants	84.365	102		2,490,529
Supporting Effective Instruction State Grant	84.367	224		4,120,478
Title I Grants to Local Educational Agencies	84.377	126		433
Student Support and Academic Enrichment Program	84.424	241		2,080,783
CARES Act	84.425C			37,385
CARES Act	84.425D			22,106,639
Higher Education Emergency Relief Fund	84.425E			-
Higher Education Emergency Relief Fund	84.425F			434,448
ARP ESSER	84.425U			94,585,324
ARP 2021 Education Stabilization Fund	84.425W			181,336
Assistance for Homeless Children and Youth	84.938	105		-
Total United States Department of Education				<u>-</u> <u>161,029,186</u>
United States Department Of Health & Human Services:				
Mental Health Awareness Training				
	93.243	N/A		-
Headstart Disaster Assistance	93.356			799,424
Cares Act Provider Relief Fund	93.498			10,150
Head Start	93.600	N/A		10,061,534
Total United States Department of Health & Human Services				<u>-</u> <u>10,871,108</u>
United States Department Of Homeland Security				
Disaster Grants - Public Assistance				
	97.036	N/A		<u>11,047,218</u>
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 269,215,050</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, 2023. 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 \$ 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 \$08,368 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-2024-192902.
- (6) **Head Start.** Expenditures include \$547,825.20 for grant number/program year 04HP000293-02 and \$170,775.47 for grant number/program year 04HP000293-03, \$109,852.72 for grant number/program year 04CH011657-01, \$774,137.89 for grant number/program year 04CH011657-02 and 5,565,976.63 for 04-CH011657-03. \$821,287.09 in expenditures was from the American Rescue Plan.