

Superintendent's Annual Financial Report (Unaudited)

For the Fiscal Year Ended June 30, 2013



Robert W. Runcie
Superintendent of Schools

The School Board of Broward County, Florida
www.browardschools.com

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Issued by

Robert W. Runcie, Superintendent of Schools

I. Benjamin Leong, CPA, Chief Financial Officer

Prepared by

Scott Krutchik, CPA, Acting Director of Accounting
and Financial Reporting

**Superintendent's
Annual Financial Report**
Fiscal Year Ended
June 30, 2013



The School Board of Broward County, Florida

Kathleen C. Wright Administration Center
600 Southeast Third Avenue
Fort Lauderdale, Florida 33301

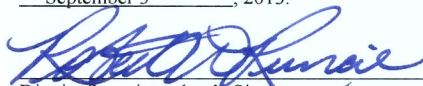
September 3, 2013

**FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
DISTRICT SCHOOL BOARD OF BROWARD COUNTY
For the Fiscal Year Ended June 30, 2013**

Return completed form to: Department of Education Office of Funding and Financial Reporting 325 W. Gaines St., Room 824 Tallahassee, Florida 32399-0400

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2013, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on September 3, 2013.


District Superintendent's Signature

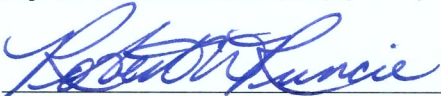
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**FLORIDA DEPARTMENT OF EDUCATION
 REPORT OF FINANCIAL DATA TO THE
 COMMISSIONER OF EDUCATION (ESE 348)
 DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 For the Fiscal Year Ended June 30, 2013**

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 District Superintendent's Signature

9/3/13

 Date

As management of The School Board of Broward County, Florida (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2013. The narrative is designed to assist the reader in focusing on significant financial issues, provide an overview of the District's financial activity, identify changes in the District's financial position, and identify individual fund issues or concerns. As with other sections of this financial report, the information contained within this narrative should be considered only a part of a greater whole. The reader of this statement should take time to read and evaluate all sections of this report, including the footnotes and other required supplemental information.

FINANCIAL HIGHLIGHTS

Government-Wide Financial Statements

- The District's financial status, as reflected in **total net position**, decreased by \$25.5 million, or 1.8%, from \$1.39 billion to \$1.36 billion when compared to the prior year. The decrease in total net position reflects primarily decreases in current and other assets of \$16.7 million, a decrease in capital assets of \$60.7 million and a decrease in deferred outflows of resources of \$18.5 million, offset by a decrease in liabilities of \$70.4 million.
- **Total revenues** increased by \$128.5 million, or 5.8%, from \$2.20 billion to \$2.33 billion when compared to the prior year. The increase was principally the result of an increase in ad valorem taxes of \$24.6 million (including General and Capital Funds) due to an increase in the total assessed property values, and an increase in other general revenues of \$106.7 million due to an increase in Florida Education Finance Program (FEFP) and the establishment of the self-insured health insurance plan.
- The District had \$2.35 billion in **expenses** related to programs, a decrease of \$9.5 million, or 0.4%, from the prior year.
- The District's **debt** (Bonds Payable, Certificates of Participation and Capital Leases) decreased by \$79.3 million, or 4.2%, to \$1.83 billion from \$1.91 billion in the prior year. The decrease was due to scheduled debt repayments. See Notes 10 through 12 of the Notes to the Basic Financial Statements for more information.

Governmental Funds Financial Statements

- The overall **General Fund balance** (the primary operating fund) increased \$5.8 million, or 7.4%, to \$82.9 million from \$77.1 million in the prior year (see Exhibit C-3, page 6). The increase is primarily due to additional unanticipated ad valorem tax collection at the end of the fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's Superintendent's Annual Financial Report (SAFR) includes a series of basic financial statements and accompanying notes, with the primary focus being on the District as a whole. The Statement of Net Position and the Statement of Activities are government-wide financial statements that provide both short-term and long-term information about the District's overall financial status. The governmental fund financial statements report the District's operations in more detail by providing information as to how services are financed in the short-term, as well as the remaining available resources for future spending. Additionally, the governmental fund financial statements focus on major funds rather than fund types. The proprietary fund statements offer short-term and long-term financial information about the activities the District operates like businesses, such as printing services. The remaining statements, the Fiduciary Funds Statements, provide financial information for those activities in which the District acts solely as a trustee or agent for the benefit of others. The accompanying notes provide essential information that may not be readily available on the face of the basic financial statements. Consequently, these notes form an integral part of the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Government-wide financial statements incorporate governmental and business-type activities, as well as its non-fiduciary component units. They contain various adjustment, elimination and reclassification entries, such as the recording of depreciation, the recognition of other revenues, and the recognition of long-term liabilities. The government-wide financial statements are designed to provide the readers with a view of the District as a whole. While this document contains the large number of funds used by the District to provide programs and activities, the view of the District as a whole looks at all financial transactions and asks the question, "How did we do financially during 2013?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities, and use the economic resources measurement focus and the accrual basis of accounting similar to the accounting used by most private-sector companies, matching the financial impact of long-term financial decisions to the period in which the expense or revenue is more properly attributed. In short, the financial impact of long-term decisions is promptly recorded as the transaction occurs, as opposed to recording it when paid. A good example of this is the recording of compensated absences, such as vacation and sick leave. In the fund financial statements, vacation and sick leave are expensed when used, not when accrued, with the unused hours accumulating over time. Consequently, the reader of the SAFR would never see the potential financial impact the accumulated leave would have on the District's financial health. In the government-wide financial statements, vacation and sick leave are expensed when accrued, allowing the reader to see the full financial impact.

The Statement of Net Position combines and/or consolidates the governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations. Statement of Net Position also provides information about the nature and amounts of investment of resources and obligations to creditors.

The Statement of Activities provides information showing how the government's net assets changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation and sick leave).

The difference between assets and liabilities, as reported in the Statement of Net Position, is one way to measure the District's financial health or financial position. A reader can think of the District's net position as the difference between what the District owns (assets) and what the District owes (liabilities). Over time, the increase or decrease in the District's net position, as reported in the Statement of Activities, is another indicator of whether its financial health is improving or deteriorating. The difference between revenues and expenses is the District's operating results. However, the District's goal is to provide services to our students, not to generate profits as commercial entities do. To fully assess the financial health of any government entity, the reader must also consider other non-financial factors such as the quality of education provided, the safety of the schools, fluctuations in the local economy, state-mandated program administrative changes, and the physical condition of the District's capital assets.

FUND FINANCIAL STATEMENTS

Fund financial statements are generally presented on a modified accrual basis, using the current financial resources measurement focus, and report expenditures rather than expenses as used in the government-wide financial statements. Fund financial reports provide detailed information about the District's major funds. The District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the District's most significant funds. The District's major governmental funds are the General Fund, the American Recovery and Reinvestment Act (ARRA) Fund, the Certificates of Participation Series (COPs) Debt Service Fund, the ARRA Debt Service Fund, the Local Millage Capital Improvement Fund, the Other Capital Improvement Fund, and the ARRA Economic Stimulus Capital Projects Fund. Data from the other ten governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2013**

Governmental Funds. Most of the District's activities are reported in governmental funds which describe how money flows into and out of those funds and the balances remaining at year-end that are available for spending in future periods. These funds are reported using an accounting method called "modified accrual accounting," which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and services. Governmental fund information helps determine what financial resources will be available in the near future to support educational programs. The relationship (or difference) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Proprietary Funds. Based on the nature of the activities, proprietary funds are used to report the activities in the District's Internal Service Funds. Internal Service Funds are used to record the financing of goods or services provided by one department to another on a cost reimbursement basis, such as general and automobile liability self-insurance, workers compensation self-insurance, health insurance and other services.

Proprietary funds are reported in the same way as government-wide financial statements. The Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Proprietary funds are included in the governmental activities in the government-wide financial statements.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The accounting used for Fiduciary funds is much like that used for Proprietary funds. The District's Fiduciary fund consists of an Agency fund used to account for student activity funds.

Notes to the Basic Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

ANALYSIS OF THE OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS

The analysis below focuses on the Net Position (Table 1) and Changes in Net Position (Table 2) of the District's governmental activities.

Government-Wide Financial Analysis. The District's net position were \$1.36 billion at June 30, 2013, representing a \$25.5 million, or 1.8%, decrease from June 30, 2012. By far, the largest portion of the District's net position (95.5%) reflects its investment in capital assets (i.e., land, buildings, furniture and equipment) less any related debt used to acquire those assets that are still outstanding. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The second largest portion of the District's net position represents resources that are subject to external restrictions on how they may be used. Of the \$182.9 million in restricted net position, \$137.1 million are restricted for capital projects. The District will use these resources to complete

Table 1

	Summary Statement of Net Position (in thousands)		
	As of June 30,		Increase (Decrease)
	2013	2012	
Current and other assets	\$ 782,597	\$ 799,341	\$ (16,744)
Capital assets	3,056,841	3,117,576	(60,735)
Total assets	<u>3,839,438</u>	<u>3,916,917</u>	<u>(77,479)</u>
Deferred Outflows of Resources	41,293	59,753	(18,460)
Current and other liabilities	430,258	393,881	36,377
Long-term liabilities	2,090,701	2,197,492	(106,791)
Total liabilities	<u>2,520,959</u>	<u>2,591,373</u>	<u>(70,414)</u>
Net position:			
Net Investment in Capital Assets	1,298,018	1,354,057	(56,039)
Restricted	182,898	176,917	5,981
Unrestricted	(121,144)	(145,677)	24,533
Total net position	<u>\$ 1,359,772</u>	<u>\$ 1,385,297</u>	<u>\$ (25,525)</u>

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2013**

construction in progress and perform property maintenance. Unrestricted net position were a deficit of \$121.1 million at June 30, 2013. The deficit in the Statement of Net Position should not be viewed as an indication of financial difficulties. The District would only experience actual deficit if it had to pay all of its long-term liabilities today at once.

Table 2

Summary Statement of Changes in Net Position (in thousands)			
For the Fiscal Years Ended June 30,			
	2013	2012	Increase (Decrease)
Revenues:			
Program revenues:			
Charges for services	\$ 46,086	45,820	\$ 266
Operating grants and contributions	79,369	74,915	4,454
Capital grants and contributions	21,181	28,657	(7,476)
Total program revenues	<u>146,636</u>	<u>149,392</u>	<u>(2,756)</u>
General revenues:			
Ad valorem taxes	974,827	950,263	24,564
Other general revenues (including FEFP)	<u>1,207,707</u>	<u>1,101,053</u>	<u>106,654</u>
Total general revenues	<u>2,182,534</u>	<u>2,051,316</u>	<u>131,218</u>
Total revenues	<u>2,329,170</u>	<u>2,200,708</u>	<u>128,462</u>
Functions/Program Expenses:			
Instructional services	1,413,800	1,374,058	39,742
Instructional support services	211,615	219,525	(7,910)
Operation and maintenance of plant	231,624	229,195	2,429
School administration	126,801	122,644	4,157
Food services	96,242	90,191	6,051
Facilities acquisition and construction	32,976	32,646	330
General administration	73,473	79,246	(5,773)
Pupil transportation services	88,793	87,777	1,016
Interest expense	79,371	128,897	(49,526)
Total expenses	<u>2,354,695</u>	<u>2,364,179</u>	<u>(9,484)</u>
Change in net position	<u>\$ (25,525)</u>	<u>\$ (163,471)</u>	<u>\$ 137,946</u>
Ending net position	<u>\$ 1,359,772</u>	<u>\$ 1,385,297</u>	<u>\$ (25,525)</u>

As shown in Table 2, governmental activities decreased the District's net position by \$25.5 million from the prior year. Key highlights are as follows:

- Ad valorem taxes (property taxes) increased by \$24.6 million (including General and Capital Funds) due to an increase in the total assessed property values.
- Other general revenues increased \$106.7 million primarily as a result an increase in FEFP and other miscellaneous general revenues.
- Total expenses decreased \$9.5 million, or 0.4%.

Financial Analysis of the Government's Funds. As was noted earlier, the District uses funds to help control and manage money for particular purposes. Looking at the funds aids in determining if the District is being accountable for the resources taxpayers and others provide, and may also give more insight into the District's overall financial health. In particular, the combination of assigned and unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Governmental Funds. As of June 30, 2013, the District's governmental funds reported a combined fund balance of \$400.8 million, a decrease of \$50.7 million, or 11.2% from the prior year. The decrease is primarily due to a decrease of \$2.3 million in the COP Series Debt Service fund balance, a decrease of \$62.3 million in the Capital Projects funds, which primarily consisted of a decrease of \$12.0 million in the Capital Improvement Section 1011.71 (Local Millage) Fund balance, a decrease of \$9.9 million in the Other Capital Improvement Fund balance, and a decrease of \$45.7 million in the ARRA Economic Stimulus Capital Project Fund balance. The District's governmental funds balance increase was offset by an increase of \$5.8 million in the General Fund balance and an increase of \$8.1 million in the Food Service Fund balance.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2013**

General Fund. The fund balance for the General Fund increased \$5.8 million from the prior year. The increase is primarily due additional unanticipated ad valorem tax collection at the end of the fiscal year

Major Capital Projects Funds. The fund balance of the Major Capital Projects funds decreased by \$67.6 million primarily due to the District's continuing to complete previous years' approved long term projects funded by the prior year's accumulated capital reserves.

Major Debt Service Funds. The fund balance of the Major Debt Service funds decreased by \$2.2 million primarily as a result of the refinancing and scheduled debt payments (see Note 10 of the Notes to the Basic Financial Statements for more information).

Table 3

Summary Schedule of Revenues, Expenditures and Changes in Fund Balance of General Fund Budget and Actual (Budgetary Basis) (in thousands)				
	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Revenues:				
Local sources:				
Ad valorem taxes	\$ 780,310	\$ 781,871	\$ 781,871	\$ -
Other	40,005	48,522	48,522	-
Total local sources	<u>820,315</u>	<u>830,393</u>	<u>830,393</u>	<u>-</u>
State sources:				
Florida Education Finance Program	588,624	553,397	553,397	-
Other	388,349	385,737	385,737	-
Total state sources	<u>976,973</u>	<u>939,134</u>	<u>939,134</u>	<u>-</u>
Federal sources	14,191	15,355	15,355	-
Total revenues	<u>1,811,479</u>	<u>1,784,882</u>	<u>1,784,882</u>	<u>-</u>
Other financing sources	70,762	76,590	76,590	-
Total amounts available for appropriations	<u>1,882,241</u>	<u>1,861,472</u>	<u>1,861,472</u>	<u>-</u>
Expenditures:				
Instructional services	1,227,267	1,201,351	1,201,351	-
Instructional support services	150,073	155,873	155,873	-
Pupil transportation services	71,311	84,215	84,215	-
Operation and maintenance of plant	219,275	227,225	227,225	-
School administration	116,126	121,512	121,512	-
General administration	77,414	70,481	70,481	-
Interest	-	131	131	-
Total expenditures	<u>1,861,466</u>	<u>1,860,788</u>	<u>1,860,788</u>	<u>-</u>
Other financing uses	5,855	5,192	5,192	-
Total charges against appropriations	<u>1,867,321</u>	<u>1,865,980</u>	<u>1,865,980</u>	<u>-</u>
Net change in fund balances	<u>\$ 14,920</u>	<u>\$ (4,508)</u>	<u>\$ (4,508)</u>	<u>\$ -</u>
Appropriated beginning fund balances:	<u>\$ -</u>	<u>\$ 4,508</u>		
Adjustments to conform with GAAP:				
Elimination of encumbrances			<u>10,242</u>	
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses (GAAP Basis)			5,734	
Fund balances, beginning of year			<u>77,146</u>	
Fund balances, end of year			<u>\$ 82,880</u>	

General Fund Budgetary Highlights.

Over the course of the year, the District revises its budget to deal with unexpected changes in revenues and expenditures. The District's original and final budget amounts compared with actual amounts are provided in Table 3.

The final budget as compared to the original budget for revenue and other financing sources decreased \$20.8 million primarily due a decrease in FEFP for Nan McKay scholarships.

During the year, final appropriations decreased \$1.3 million from original appropriations primarily due to cost savings measures that were implemented during the year.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2013**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. As shown in Table 4, at June 30, 2013, the District had \$3.1 billion invested in a broad range of capital assets. This amount represents a net decrease (including additions, deletions and depreciation) of \$60.7 million from last year. The District has been concentrating on indoor air quality remediation, Americans with Disabilities Act compliance and safety projects. The District is focused on keeping vital components of school buildings running, such as air conditioning and roofing systems while keeping the schools safe and accessible.

Table 4

	Capital Assets at Year-End (in thousands)		Increase (Decrease)
	2013	2012	
Land	\$ 229,475	\$ 229,475	\$ -
Land improvements	448,038	432,882	15,156
Construction in progress	63,854	83,283	(19,429)
Broadcast license intangible	3,600	3,600	-
Buildings and fixed equipment	3,548,612	3,499,523	49,089
Furniture, fixtures and equipment	418,348	415,902	2,446
Assets under capital leases	30,925	40,852	(9,927)
Audio visual	852	1,076	(224)
Computer software	55,257	54,813	444
Motor vehicles	96,019	87,306	8,713
Less: accumulated depreciation	(1,838,139)	(1,731,136)	(107,003)
Total capital assets, net	<u>\$ 3,056,841</u>	<u>\$ 3,117,576</u>	<u>\$ (60,735)</u>

The District has been concentrating on indoor air quality remediation, Americans with Disabilities Act compliance and safety projects. The District is focused on keeping vital components of school buildings running, such as air conditioning and roofing systems while keeping the schools safe and accessible.

For the 2014 fiscal year, the District expects to continue with a scaled back construction program. The District will continue to complete construction in progress but does not have plans to add capacity or to do major replacements or remodeling/renovation projects. See Note 6 of the Notes to the Basic Financial Statements for more information.

Debt Administration. As shown in Table 5, below, at the end of this year the District had \$1.83 billion in debt outstanding compared to \$1.91 billion last year, a decrease of \$79.3 million, or 4.2%, from the prior year. The decrease was a result of net reductions of \$64.1 million in COPs, \$0.9 million in capital leases and \$14.2 million in Capital Outlay Bond Issues (COBI) all due to scheduled debt repayments and debt refinancing. See Notes 9 through 12 of the Notes to the Basic Financial Statements for more information.

Table 5

	Debt Outstanding at Year-End (in thousands)		Increase (Decrease)
	2013	2012	
Capital outlay bond issues	\$ 41,120	\$ 55,340	\$ (14,220)
Certificates of participation	1,770,838	1,834,975	(64,137)
Capital leases	15,463	16,361	(898)
Total	<u>\$ 1,827,421</u>	<u>\$ 1,906,676</u>	<u>\$ (79,255)</u>

As of June 30, 2013, the District's COPs were rated Aa3 by Moody's Investors Service, A by Standard and Poor's Corporation and A plus by Fitch Investor Service, respectively, among the highest ratings held by a Florida School District.

Other obligations include accrued vacation pay and sick leave. See Note 14 of the Notes to the Basic Financial Statements for more information.

ECONOMIC FACTORS

The State of Florida, by constitution, does not have a state personal income tax and therefore the state operates primarily using sales, gasoline and corporate income taxes. State funds to school districts are provided primarily by legislative appropriations from the state's general revenue funds under the Florida Education Finance Program (FEFP). The level of tourism in the state heavily influences the amount collected. Any change in the anticipated amount of revenues collected by the state would directly impact the revenue allocation to the District.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2013**

**Exhibit A-1
Page 1g**

REQUESTS FOR INFORMATION

The District's financial statements are designed to present users (participants, investors, creditors, and regulatory agencies) with a general overview of the District's finances and to demonstrate the District's accountability. Questions concerning any of the information provided in this report should be addressed to the Director of the Accounting and Financial Reporting Department, The School Board of Broward County, Florida, 1643 North Harrison Parkway, Building H, Sunrise, Florida, 33323.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF NET POSITION
June 30, 2013

ASSETS	Account Number	Primary Government			Component Units		
		Governmental Activities	Business-type Activities	Total	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units
Current Assets							
Cash and Cash Equivalents	1110	60,091,712.44		60,091,712.44	0.00	0.00	26,115,178.70
Investments	1160	349,714,297.54		349,714,297.54	0.00	0.00	682,172.16
Taxes Receivable, Net	1120			0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	3,212,689.54		3,212,689.54	0.00	0.00	2,108,975.70
Interest Receivable on Investments	1170	1,147,118.91		1,147,118.91	0.00	0.00	0.00
Due from Reinsurer	1180			0.00	0.00	0.00	58,073.00
Deposits Receivable	1210	1,897,691.43		1,897,691.43	0.00	0.00	989,282.91
Due From Other Agencies	1220	71,938,736.50		71,938,736.50	0.00	0.00	3,630,560.31
Internal Balances		391,986.59		391,986.59	0.00	0.00	2,209,379.60
Inventory	1150	12,017,753.01		12,017,753.01	0.00	0.00	339,404.00
Prepaid Items	1230	12,257,797.12		12,257,797.12	0.00	0.00	1,569,405.87
Total Current Assets		512,669,783.08	0.00	512,669,783.08	0.00	0.00	37,702,432.25
Restricted and Noncurrent Assets:							
Cash with Fiscal/Service Agents	1114	255,284,243.71		255,284,243.71	0.00	0.00	519,008.00
Other Post-Employment Benefits Asset	1410			0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420			0.00	0.00	0.00	0.00
Investments	1460			0.00	0.00	0.00	0.00
Total Noncurrent Assets		255,284,243.71	0.00	255,284,243.71	0.00	0.00	519,008.00
Deferred Charges:							
Issuance Costs		14,643,427.83		14,643,427.83			
Capital Assets:							
Land	1310	229,475,335.35		229,475,335.35	0.00	0.00	43,540.00
Land Improvements - Nondepreciable	1315	129,545,018.72		129,545,018.72	0.00	0.00	0.00
Construction in Progress	1360	63,852,976.71		63,852,976.71	0.00	0.00	(102,477.39)
Intangible Asset - BECON		3,600,000.00		3,600,000.00	0.00	0.00	5,055,077.22
Improvements Other Than Buildings	1320	318,492,242.14		318,492,242.14	0.00	0.00	5,055,077.22
Less Accumulated Depreciation	1329	(101,305,397.98)		(101,305,397.98)	0.00	0.00	(2,136,348.44)
Buildings and Fixed Equipment	1330	3,548,612,965.99		3,548,612,965.99	0.00	0.00	34,824,873.78
Less Accumulated Depreciation	1339	(1,223,691,596.23)		(1,223,691,596.23)	0.00	0.00	(3,950,601.59)
Furniture, Fixtures and Equipment	1340	418,347,873.59		418,347,873.59	0.00	0.00	17,736,605.10
Less Accumulated Depreciation	1349	(377,376,186.81)		(377,376,186.81)	0.00	0.00	(9,993,892.03)
Motor Vehicles	1350	96,020,266.73		96,020,266.73	0.00	0.00	163,407.00
Less Accumulated Depreciation	1359	(83,316,227.54)		(83,316,227.54)	0.00	0.00	(96,548.44)
Property Under Capital Lease	1370	30,924,471.46		30,924,471.46	0.00	0.00	27,714,079.26
Less Accumulated Depreciation	1379	(20,762,392.61)		(20,762,392.61)	0.00	0.00	(1,282,918.51)
Audiovisual Materials	1381	851,255.58		851,255.58	0.00	0.00	2,569,880.46
Less Accumulated Depreciation	1388	(518,915.83)		(518,915.83)	0.00	0.00	(1,262,067.14)
Computer Software	1382	55,257,500.90		55,257,500.90	0.00	0.00	2,751,162.69
Less Accumulated Amortization	1389	(31,168,315.79)		(31,168,315.79)	0.00	0.00	(1,646,337.54)
Other Capital Assets, Net of Depreciation		2,630,367,543.60	0.00	2,630,367,543.60	0.00	0.00	70,446,371.82
Total Capital Assets		3,056,840,874.38	0.00	3,056,840,874.38	0.00	0.00	70,387,434.43
Total Assets		3,839,438,329.00	0.00	3,839,438,329.00	0.00	0.00	108,608,874.68
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	41,292,566.96		41,292,566.96	0.00	0.00	0.00
Total Deferred Outflows of Resources		41,292,566.96	0.00	41,292,566.96	0.00	0.00	0.00
LIABILITIES							
Current Liabilities:							
Accrued Salaries and Benefits	2110	78,251,088.67		78,251,088.67	0.00	0.00	5,392,645.01
Payroll Deductions and Withholdings	2170	15,204,611.91		15,204,611.91	0.00	0.00	1,073,663.56
Accounts Payable	2120	57,126,957.96		57,126,957.96	0.00	0.00	6,334,876.75
Judgments Payable	2130			0.00	0.00	0.00	0.00
Construction Contracts Payable	2140			0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	8,949,495.56		8,949,495.56	0.00	0.00	0.00
Matured Bonds Payable	2180	63,440,000.00		63,440,000.00			
Matured Interest Payable	2190	40,858,314.06		40,858,314.06			
Sales Tax Payable	2260	80,835.51		80,835.51	0.00	0.00	0.00
Due to Fiscal Agent	2240	71,217.34		71,217.34	0.00	0.00	59,026.53
Accrued Interest Payable	2210	53,293.42		53,293.42	0.00	0.00	0.00
Deposits Payable	2220	228,962.01		228,962.01	0.00	0.00	18,296.00
Due to Other Agencies	2230	6,594,253.00		6,594,253.00	0.00	0.00	1,122,311.94
Current Notes Payable	2250			0.00	0.00	0.00	65,002.00
Deferred Revenues	2410	607,453.82		607,453.82			
Estimated Unpaid Claims - Self-Insurance Program	2271			0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272			0.00	0.00	0.00	0.00
Sick Leave Bank	2330	235,474.93		235,474.93	0.00	0.00	0.00
Total Current Liabilities		271,701,958.19	0.00	271,701,958.19	0.00	0.00	14,065,821.79
Long-Term Liabilities							
Portion Due Within One Year:							
Notes Payable	2310			0.00	0.00	0.00	1,670,326.52
Obligations Under Capital Leases	2315	6,250,000.00		6,250,000.00	0.00	0.00	659,654.66
Bonds Payable	2320	7,935,000.00		7,935,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	19,979,637.40		19,979,637.40	0.00	0.00	88,947.42
Lease-Purchase Agreements Payable	2340	71,143,000.00		71,143,000.00	0.00	0.00	0.00
Estimated Liability for Short-Term Claims	2350	44,479,000.00		44,479,000.00	0.00	0.00	0.00
Deferred Revenue - Short Term	2410	8,769,852.40		8,769,852.40	0.00	0.00	134,718.72
Other Post-Employment Benefits Liability	2360			0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Due Within One Year		158,556,489.80	0.00	158,556,489.80	0.00	0.00	2,553,647.32
Portion Due After One Year:							
Notes Payable	2310			0.00	0.00	0.00	12,662,384.03
Obligations Under Capital Leases	2315	9,213,007.31		9,213,007.31	0.00	0.00	50,244,537.40
Bonds Payable	2320	33,185,000.00		33,185,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	145,345,009.75		145,345,009.75	0.00	0.00	26,121.31
Lease-Purchase Agreements Payable	2340	1,699,695,104.73		1,699,695,104.73	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	37,737,000.00		37,737,000.00	0.00	0.00	0.00
Deferred Revenue - Long Term	2410	70,025,145.54		70,025,145.54	0.00	0.00	16,406.06
Other Post-Employment Benefits Liability	2360	54,207,635.00		54,207,635.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Derivative Instrument - Interest Rate Swap		41,292,566.96					
Due in More than One Year		2,090,700,469.29	0.00	2,090,700,469.29	0.00	0.00	62,949,448.80
Total Long-Term Liabilities		2,249,256,959.09	0.00	2,249,256,959.09	0.00	0.00	65,503,096.12
Total Liabilities		2,520,958,917.28	0.00	2,520,958,917.28	0.00	0.00	79,568,917.91
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION							
Net Investment in Capital Assets	2770	1,298,017,859.81		1,298,017,859.81	0.00	0.00	5,396,757.39
Restricted For:							
Categorical Carryover Programs	2780	2,787,385.31		2,787,385.31	0.00	0.00	4,470,703.04
Food Service	2780	33,648,509.38		33,648,509.38	0.00	0.00	0.00
Debt Service	2780	9,352,536.42		9,352,536.42	0.00	0.00	0.00
Capital Projects	2780	137,109,697.52		137,109,697.52	0.00	0.00	351,256.64
Other Purposes	2780	0.00		0.00	0.00	0.00	1,242,438.34
Unrestricted	2790	(121,144,009.76)		(121,144,009.76)	0.00	0.00	17,578,801.36
Total Net Position		1,359,771,978.68	0.00	1,359,771,978.68	0.00	0.00	29,039,956.77

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2013

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
						Governmental Activities	Business-Type Activities	Total	
<i>Governmental Activities:</i>									
Instruction	5000	1,380,568,058.85				(1,380,568,058.85)		(1,380,568,058.85)	
Student Personnel Services	6100	106,803,857.34				(106,803,857.34)		(106,803,857.34)	
Instructional Media Services	6200	21,113,362.82				(21,113,362.82)		(21,113,362.82)	
Instruction and Curriculum Development Services	6300	44,735,385.22				(44,735,385.22)		(44,735,385.22)	
Instructional Staff Training Services	6400	17,517,227.86				(17,517,227.86)		(17,517,227.86)	
Instructional-Related Technology	6500	21,445,778.81				(21,445,778.81)		(21,445,778.81)	
Board	7100	3,623,150.79	24,022,625.76			20,399,474.97		20,399,474.97	
General Administration	7200	6,570,193.08				(6,570,193.08)		(6,570,193.08)	
School Administration	7300	126,800,686.77				(126,800,686.77)		(126,800,686.77)	
Facilities Acquisition and Construction	7400	32,975,879.93			11,315,413.02	(21,660,466.91)		(21,660,466.91)	
Fiscal Services	7500	8,687,707.78				(8,687,707.78)		(8,687,707.78)	
Food Services	7600	96,242,217.08	20,772,716.59	79,368,922.94		3,899,422.45		3,899,422.45	
Central Services	7700	51,617,848.16				(51,617,848.16)		(51,617,848.16)	
Student Transportation Services	7800	88,792,949.51	1,290,564.00			(87,502,385.51)		(87,502,385.51)	
Operation of Plant	7900	165,743,586.51				(165,743,586.51)		(165,743,586.51)	
Maintenance of Plant	8100	65,879,603.89				(65,879,603.89)		(65,879,603.89)	
Administrative Technology Services	8200	2,973,393.95				(2,973,393.95)		(2,973,393.95)	
Community Services	9100	33,232,325.25				(33,232,325.25)		(33,232,325.25)	
Interest on Long-Term Debt	9200	79,371,488.88				(69,506,225.90)		(69,506,225.90)	
Unallocated Depreciation/Amortization Expense*						0.00		0.00	
Total Governmental Activities		2,354,694,702.48	46,085,906.35	79,368,922.94	21,180,676.00	(2,208,059,197.19)		(2,208,059,197.19)	
<i>Business-type Activities:</i>									
Self-Insurance Consortium							0.00	0.00	
Daycare Operations							0.00	0.00	
Other Business-Type Activity							0.00	0.00	
Total Business-Type Activities		0.00	0.00	0.00	0.00		0.00	0.00	
Total Primary Government		2,354,694,702.48	46,085,906.35	79,368,922.94	21,180,676.00	(2,208,059,197.19)	0.00	(2,208,059,197.19)	
<i>Component Units:</i>									
Major Component Unit Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Major Component Unit Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Total Nonmajor Component Units		176,063,649.63	9,714,400.72	12,969,024.14	5,202,200.65				(148,178,024.12)
Total Component Units		176,063,649.63	9,714,400.72	12,969,024.14	5,202,200.65				(148,178,024.12)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

Total General Revenues, Special Items, Extraordinary Items, and Transfers

Change in Net Position

Net Position - July 1, 2012
Net Position - June 30, 2013

778,692,502.34		778,692,502.34	0.00
14,931.50		14,931.50	0.00
196,119,885.53		196,119,885.53	0.00
0.00		0.00	0.00
1,136,543,884.64		1,136,543,884.64	144,909,632.77
2,739,122.81		2,739,122.81	2,643,600.45
68,423,849.05		68,423,849.05	5,921,459.62
		0.00	29,648.00
		0.00	11,244.00
		0.00	0.00
2,182,534,175.87	0.00	2,182,534,175.87	153,515,584.84
(25,525,021.32)	0.00	(25,525,021.32)	5,337,560.72
1,385,297,000.00		1,385,297,000.00	23,702,396.05
1,359,771,978.68	0.00	1,359,771,978.68	29,039,956.77

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	General 100	Federal Economic Stimulus Programs 430	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES										
ASSETS										
Cash and Cash Equivalents	1110	24,270,764.03	44.45	18,238.80	168,258.58	9,315,403.15	7,850,598.87	590,211.87	6,476,993.01	48,690,512.76
Investments	1160	141,190,546.15	258.53	106,101.10	28,923.68	54,190,771.29	45,669,522.07	3,433,457.04	38,770,180.03	283,389,759.59
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	2,303,447.68	0.00	0.00	0.00	15,000.00	838,485.92	0.00	55,251.94	3,212,185.54
Interest Receivable on Investments	1170	416,048.52	0.00	0.00	511.65	412,525.75	148,268.69	10,799.51	103,990.29	1,092,144.41
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	747,691.43	0.00	0.00	747,691.43
<i>Due From Other Funds:</i>										
Budgetary Funds	1141	29,016,392.13	0.00	0.00	0.00	8,000,000.00	3,505,878.94	0.00	0.00	40,522,271.07
Internal Funds	1142	391,986.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	391,986.59
Due From Other Agencies	1220	24,392,047.36	1,782,177.88	0.00	0.00	5,390,798.48	2,020,249.09	0.00	38,353,463.69	71,938,736.50
Inventory	1150	9,775,267.99	0.00	0.00	0.00	0.00	0.00	0.00	2,220,847.41	11,996,115.40
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted Assets</i>										
Cash with Fiscal/Service Agents	1114	0.00	0.00	109,628,923.86	4,067,918.93	0.00	115,040,255.58	26,547,145.34	0.00	255,284,243.71
Total Assets		231,756,500.45	1,782,480.86	109,753,263.76	4,265,612.84	77,324,498.67	175,820,950.59	30,581,613.76	85,980,726.37	717,265,647.30
DEFERRED OUTFLOWS OF RESOURCES										
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		231,756,500.45	1,782,480.86	109,753,263.76	4,265,612.84	77,324,498.67	175,820,950.59	30,581,613.76	85,980,726.37	717,265,647.30
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES										
LIABILITIES										
Accrued Salaries and Benefits	2110	78,251,088.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,251,088.67
Payroll Deductions and Withholdings	2170	15,204,611.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,204,611.91
Accounts Payable	2120	39,864,670.11	479,223.00	20,988.97	0.00	861,519.47	2,100,482.95	4,131,310.44	5,433,595.35	52,891,790.29
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	1,644,053.59	4,000,662.81	2,896,289.28	408,489.88	8,949,495.56
Sales Tax Payable	2260	80,835.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,835.51
Matured Bonds Payable	2180	0.00	0.00	63,440,000.00	0.00	0.00	0.00	0.00	0.00	63,440,000.00
Matured Interest Payable	2190	0.00	0.00	36,827,576.36	4,030,737.70	0.00	0.00	0.00	0.00	40,858,314.06
Tax Anticipation Notes Payable	2225	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	71,217.34	0.00	0.00	0.00	0.00	0.00	71,217.34
Estimated Liability Self Insurance	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	228,962.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	228,962.01
Due to Other Agencies	2230	6,594,253.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,594,253.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>										
Budgetary Funds	2161	0.00	1,303,257.86	8,000,000.00	0.00	0.00	0.00	3,505,878.94	27,713,134.27	40,522,271.07
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>										
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	607,453.82	607,453.82
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	8,652,399.66	0.00	0.00	0.00	0.00	0.00	0.00	110,712.67	8,763,112.33
Total Liabilities		148,876,820.87	1,782,480.86	108,359,782.67	4,030,737.70	2,505,573.06	6,101,145.76	10,533,478.66	34,273,385.99	316,463,405.57
DEFERRED INFLOWS OF RESOURCES										
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES										
<i>Nonspendable:</i>										
Inventory	2711	9,775,267.99	0.00	0.00	0.00	0.00	0.00	0.00	2,220,847.41	11,996,115.40
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	9,775,267.99	0.00	0.00	0.00	0.00	0.00	0.00	2,220,847.41	11,996,115.40
<i>Restricted for:</i>										
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	2,787,385.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,787,385.31
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	74,818,925.61	0.00	0.00	0.00	74,818,925.61
Debt Service	2725	0.00	0.00	1,393,481.09	234,875.14	0.00	0.00	0.00	1,386,307.72	3,014,663.95
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	169,719,804.83	20,048,135.10	11,750,995.45	201,518,935.38
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,648,509.38	33,648,509.38
Total Restricted Fund Balance	2720	2,787,385.31	0.00	1,393,481.09	234,875.14	74,818,925.61	169,719,804.83	20,048,135.10	46,785,812.55	315,788,419.63
<i>Committed to:</i>										
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	1,020,034.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,020,034.00
Total Committed Fund Balance	2730	1,020,034.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,020,034.00
<i>Assigned to:</i>										
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,700,680.42	2,700,680.42
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Encumbrances	2749	10,116,737.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,116,737.79
Assigned for Special Purpose	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	10,116,737.79	0.00	0.00	0.00	0.00	0.00	0.00	2,700,680.42	12,817,418.21
<i>Total Unassigned Fund Balance</i>										
	2750	59,180,254.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,180,254.49
Total Fund Balances	2700	82,879,679.58	0.00	1,393,481.09	234,875.14	74,818,925.61	169,719,804.83	20,048,135.10	51,707,340.38	400,802,241.73
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		231,756,500.45	1,782,480.86	109,753,263.76	4,265,612.84	77,324,498.67	175,820,950.59	30,581,613.76	85,980,726.37	717,265,647.30

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS
For the Fiscal Year Ended June 30, 2013
(in thousands)**

Total Fund Balances - Governmental Funds \$ 400,802

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

These assets consist of:

Land	\$ 229,475	
Land improvements- undepreciable	129,545	
Land improvements, net of \$101,305 accumulated depreciation	217,188	
Broadcast license intangible	3,600	
Buildings and fixed equipment, net of \$1,223,692 accumulated depreciation	2,324,920	
Furniture, fixtures and equipment, net of \$376,979 accumulated depreciation	40,971	
Assets under capital lease, net of \$20,763 accumulated depreciation	10,162	
Audio/visual, net of \$519 accumulated depreciation	333	
Computer software, net of \$31,169 accumulated depreciation	24,088	
Motor vehicles, net of \$83,616 accumulated depreciation	12,703	
Construction in progress	63,854	
	<u>3,056,839</u>	3,056,839

Internal service funds are used by the District to charge the costs of services, such as workmans' compensation insurance, general and automobile insurance, health insurance, and printing services, to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net assets.

4,761

Debt issuance costs and premiums/discounts are expensed as paid in the governmental funds but must be capitalized and amortized in the government-wide presentation.

(64,151)

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term, are reported in the statement of net assets.

Balances at June 30, 2013 are:

Accrued interest	(53)	
Certificates of participation	(1,770,838)	
Bonds payable	(41,120)	
Capital leases payable	(15,463)	
Compensated absences	(156,797)	
Other postemployment benefits (OPEB)	(54,208)	
Total long-term liabilities	<u>(2,038,479)</u>	(2,038,479)

Total net position of governmental activities

\$ 1,359,772

The notes to the financial statements are an integral part of this statement.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013**

	Account Number	General 100	Federal Economic Stimulus Programs 430	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Other Governmental Funds	Total Governmental Funds
REVENUES										
Federal Direct	3100	2,112,715.41	0.00	0.00	0.00	0.00	194,066.30	0.00	25,682,526.50	27,989,308.21
Federal Through State and Local	3200	13,242,434.17	6,953,133.50	0.00	0.00	0.00	0.00	0.00	225,500,941.55	245,696,509.22
State Sources	3300	939,134,064.58	0.00	0.00	0.00	0.00	10,248,645.85	0.00	20,713,383.72	970,096,094.15
<i>Local Sources:</i>										
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	781,871,130.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	781,871,130.34
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,931.50	14,931.50
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	196,925,607.53	0.00	0.00	0.00	196,925,607.53
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,772,716.59	20,772,716.59
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	14,849,710.48	0.00	0.00	14,849,710.48
Other Local Revenue		48,521,596.45	0.00	523,390.82	1,437.97	4,961,498.68	4,276,659.22	70,104.05	3,957,836.66	62,312,523.85
Total Local Sources	3400	830,392,726.79	0.00	523,390.82	1,437.97	201,887,106.21	19,126,369.70	70,104.05	24,745,484.75	1,076,746,620.29
Total Revenues		1,784,881,940.95	6,953,133.50	523,390.82	1,437.97	201,887,106.21	29,569,081.85	70,104.05	296,642,336.52	2,320,528,531.87
EXPENDITURES										
<i>Current:</i>										
Instruction	5000	1,175,742,207.02	1,724,995.68	0.00	0.00	0.00	0.00	0.00	118,388,278.72	1,295,855,481.42
Student Personnel Services	6100	94,631,372.29	0.00	0.00	0.00	0.00	0.00	0.00	6,606,446.04	101,237,818.33
Instructional Media Services	6200	20,236,643.07	0.00	0.00	0.00	0.00	0.00	0.00	19,516.96	20,256,160.03
Instruction and Curriculum Development Services	6300	16,763,605.30	1,062,762.11	0.00	0.00	0.00	0.00	0.00	22,302,731.64	40,129,099.05
Instructional Staff Training Services	6400	3,792,216.92	1,752,505.44	0.00	0.00	0.00	0.00	0.00	10,686,980.42	16,231,702.78
Instructional-Related Technology	6500	19,701,979.22	0.00	0.00	0.00	0.00	0.00	0.00	38,647.47	19,740,626.69
Board	7100	3,450,047.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,450,047.62
General Administration	7200	6,136,291.82	151,940.81	0.00	0.00	0.00	0.00	0.00	5,011,565.48	11,299,798.11
School Administration	7300	121,395,453.83	1,280,268.97	0.00	0.00	0.00	0.00	0.00	190,056.68	122,865,779.48
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	11,639,653.11	12,108,696.18	8,040,083.52	1,187,447.12	32,975,879.93
Fiscal Services	7500	7,834,445.74	0.00	0.00	0.00	0.00	0.00	0.00	1,171,542.26	8,005,988.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,891,696.31	91,891,696.31
Central Services	7700	49,274,075.11	863,957.01	0.00	0.00	0.00	0.00	0.00	0.00	50,138,032.12
Student Transportation Services	7800	83,508,187.49	14,895.02	0.00	0.00	0.00	0.00	0.00	1,556,476.23	85,079,558.74
Operation of Plant	7900	164,670,735.01	0.00	0.00	0.00	0.00	0.00	0.00	100,305.96	164,771,040.97
Maintenance of Plant	8100	59,248,212.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,248,212.96
Administrative Technology Services	8200	2,800,679.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,800,679.11
Community Services	9100	14,710,541.88	0.00	0.00	0.00	0.00	0.00	0.00	6,900,768.72	21,611,310.60
<i>Debt Service: (Function 9200)</i>										
Retirement of Principal	710	0.00	0.00	70,141,652.96	0.00	0.00	0.00	0.00	7,665,000.00	77,806,652.96
Interest	720	131,646.47	0.00	79,601,843.74	8,061,475.40	0.00	0.00	0.00	2,337,781.95	90,132,747.56
Dues and Fees	730	0.00	0.00	2,102,710.85	0.00	0.00	0.00	0.00	105,870.82	2,208,581.67
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	2,432,184.64	9,203,507.17	37,722,440.46	307,839.97	49,665,972.24
Other Capital Outlay	9300	6,518,313.52	101,808.46	0.00	0.00	0.00	0.00	0.00	5,549,837.00	12,169,958.98
Total Expenditures		1,850,546,654.38	6,953,133.50	151,846,207.55	8,061,475.40	14,071,837.75	21,312,203.35	45,762,523.98	281,018,789.75	2,379,572,825.66
Excess (Deficiency) of Revenues Over (Under) Expenditures		(65,664,713.43)	0.00	(151,322,816.73)	(8,060,037.43)	187,815,268.46	8,256,878.50	(45,692,419.93)	15,623,546.77	(59,044,293.79)
OTHER FINANCING SOURCES (USES)										
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	44,535,000.00	0.00	0.00	0.00	0.00	0.00	44,535,000.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	5,031,765.00	0.00	0.00	5,031,765.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	194,607.00	219,133.56	0.00	0.00	413,740.56
Loss Recoveries	3740	51,169.21	0.00	0.00	0.00	0.00	2,790,814.00	0.00	0.00	2,841,983.21
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	(44,460,000.00)	0.00	0.00	0.00	0.00	0.00	(44,460,000.00)
Transfers In	3600	76,539,234.60	0.00	148,974,379.91	8,093,434.64	4,714,257.55	75,000.00	0.00	42,520.00	238,438,826.70
Transfers Out	9700	(5,191,631.66)	0.00	0.00	0.00	(204,706,981.19)	(26,284,900.29)	(55,217.58)	(2,200,095.98)	(238,438,826.70)
Total Other Financing Sources (Uses)		71,398,772.15	0.00	149,049,379.91	8,093,434.64	(199,798,116.64)	(18,168,187.73)	(55,217.58)	(2,157,575.98)	8,362,488.77
SPECIAL ITEMS										
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS										
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		5,734,058.72	0.00	(2,273,436.82)	33,397.21	(11,982,848.18)	(9,911,309.23)	(45,747,637.51)	13,465,970.79	(50,681,805.02)
Fund Balances, July 1, 2012	2800	77,145,620.86	0.00	3,666,917.91	201,477.93	86,801,773.79	179,631,114.06	65,795,772.61	38,241,369.59	451,484,046.75
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	82,879,679.58	0.00	1,393,481.09	234,875.14	74,818,925.61	169,719,804.83	20,048,135.10	51,707,340.38	400,802,241.73

The accompanying notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2013
(in thousands)**

Net Change in Fund Balances - Governmental Funds \$ (50,682)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$126,235) and undepreciated deleted assets (\$323) exceeded capital outlays (\$65,824) in the current period. (60,734)

Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of activities, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net assets.
Debt proceeds, net 79,249

Internal service funds are used by the District to charge the costs of services, such as workmans' compensation insurance, general and automobile insurance, health insurance, and printing services, to individual funds. The net income (loss) of internal service funds is reported within the governmental activities. 21,565

In the statement of activities, certain operating expenses - other post-employment benefits (OPEB) obligation and compensated absences (vacation and sick leave) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amount actually paid) and for new retirees, the amount expected to be paid out for terminal sick leave over the next year. This year, the long-term portion of vacation and sick leave used fell behind the amounts earned by \$570.
Net change in post-employment benefits obligation (8,815)
Net change in compensated absences 570

Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due.
Net change in accrued interest on long-term debt 25

Reversal of prior year's accruals:
Ad valorem taxes - General Fund (3,179)
Ad valorem taxes - Capital Projects funds (806)
Impact fees - Capital Projects funds (2,329)
Public Education Capital Outlay - Capital Projects funds (6,688)
Miscellaneous revenue - Interlocal agreements (97)

 (13,099)

Debt issuance costs are expensed as paid in the governmental funds but must be capitalized and amortized in the government-wide presentation.

 6,396

Change in Net Position of Governmental Activities \$ (25,525)

The notes to the financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2013

	Account Number	Business-Type Activities - Enterprise Funds									Governmental Activities - Internal Service Funds	
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals		
ASSETS												
<i>Current Assets:</i>												
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,401,199.69
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,324,537.64
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	504.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,974.50
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,150,000.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,150,000.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,637.61
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,257,797.12
Total Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98,360,650.56
<i>Noncurrent Assets:</i>												
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>												
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	397,932.65
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(396,405.80)
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,526.85
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,526.85
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98,362,177.41
DEFERRED OUTFLOWS OF RESOURCES												
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES												
<i>Current Liabilities:</i>												
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,235,167.67
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,150,000.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,216,000.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,601,167.67
<i>Long-Term Liabilities</i>												
<i>Portion Due Within One Year:</i>												
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>												
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due in More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,601,167.67
DEFERRED INFLOWS OF RESOURCES												
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION												
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,526.85
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,759,482.79
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,761,009.64

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Business-Type Activities - Enterprise Funds									Governmental Activities - Internal Service Funds	
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals		
OPERATING REVENUES												
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,846,091.28
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,003,323.93
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160,171,858.45
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	219,021,273.66
OPERATING EXPENSES												
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,098,149.82
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,678,122.11
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,531,527.68
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,774.16
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,523.39
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112,157,799.89
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,804.85
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	198,712,701.90
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,308,571.76
NONOPERATING REVENUES (EXPENSES)												
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,773.89
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,554.86
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,125,640.77
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(837.67)
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,257,131.85
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,565,703.61
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	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS												
		0.00	0.00	0.00	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	0.00	0.00	21,565,703.61
Net Position - July 1, 2012	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,804,693.97)
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,761,009.64

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2013

	Business-Type Activities - Enterprise Funds									Governmental Activities - Internal Service Funds
	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	218,371,349.16
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(168,657,320.43)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,141,446.17)
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,572,582.56
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES										
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES										
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,773.89
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(38,758,987.47)
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(38,633,213.58)
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,939,368.98
Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,461,830.71
Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,401,199.69
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:										
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,308,571.76
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>										
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,804.85
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Change in assets and liabilities:</i>										
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(504.00)
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(649,420.50)
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,951.31)
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,740,913.24
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(251.98)
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	649,420.50
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,528,000.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,264,010.80
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,572,582.56
Noncash investing, capital, and financing activities:										
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
June 30, 2013

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Agency Funds 89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	6,277,172.33
Investments	1160	0.00	0.00	0.00	7,479,481.39
Accounts Receivable, Net	1130	0.00	0.00	0.00	40,546.15
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150				0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	13,797,199.87
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	158,542.04
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	391,986.59
Internal Accounts Payable	2290	0.00	0.00	0.00	13,246,671.24
Total Liabilities		0.00	0.00	0.00	13,797,199.87
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	
Total Net Position		0.00	0.00	0.00	

The accompanying notes to financial statements are an integral part of this statement.
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**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

For the Fiscal Year Ended June 30, 2013

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X
ADDITIONS				
<i>Contributions:</i>				
Employer		0.00	0.00	0.00
Plan Members		0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00
<i>Investment Earnings:</i>				
Interest on Investments	3431	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00
Total Additions		0.00	0.00	0.00
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other	700	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00
Net Position - June 30, 2013	2785	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF NET POSITION
MAJOR AND NONMAJOR COMPONENT UNITS
June 30, 2013

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS					
<i>Current Assets:</i>					
Cash and Cash Equivalents	1110	0.00	0.00	26,115,178.70	26,115,178.70
Investments	1160	0.00	0.00	682,172.16	682,172.16
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	2,108,975.70	2,108,975.70
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	58,073.00	58,073.00
Deposits Receivable	1210	0.00	0.00	989,282.91	989,282.91
Due from Other Agencies	1220	0.00	0.00	3,630,560.31	3,630,560.31
Internal Balances		0.00	0.00	2,209,379.60	2,209,379.60
Inventory	1150	0.00	0.00	339,404.00	339,404.00
Prepaid Items	1230	0.00	0.00	1,569,405.87	1,569,405.87
Total Current Assets		0.00	0.00	37,702,432.25	37,702,432.25
<i>Noncurrent Assets:</i>					
Cash with Fiscal/Service Agents	1114	0.00	0.00	519,008.00	519,008.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00
Total Noncurrent Assets		0.00	0.00	519,008.00	519,008.00
<i>Capital Assets:</i>					
Land	1310	0.00	0.00	43,540.00	43,540.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	(102,477.39)	(102,477.39)
Improvements Other Than Buildings	1320	0.00	0.00	5,055,077.22	5,055,077.22
Less Accumulated Depreciation	1329	0.00	0.00	(2,136,348.44)	(2,136,348.44)
Buildings and Fixed Equipment	1330	0.00	0.00	34,824,873.78	34,824,873.78
Less Accumulated Depreciation	1339	0.00	0.00	(3,950,601.59)	(3,950,601.59)
Furniture, Fixtures and Equipment	1340	0.00	0.00	17,736,605.10	17,736,605.10
Less Accumulated Depreciation	1349	0.00	0.00	(9,993,892.03)	(9,993,892.03)
Motor Vehicles	1350	0.00	0.00	163,407.00	163,407.00
Less Accumulated Depreciation	1359	0.00	0.00	(96,548.44)	(96,548.44)
Property Under Capital Lease	1370	0.00	0.00	27,714,079.26	27,714,079.26
Less Accumulated Depreciation	1379	0.00	0.00	(1,282,918.51)	(1,282,918.51)
Audiovisual Materials	1381	0.00	0.00	2,569,880.46	2,569,880.46
Less Accumulated Depreciation	1388	0.00	0.00	(1,262,067.14)	(1,262,067.14)
Computer Software	1382	0.00	0.00	2,751,162.69	2,751,162.69
Less Accumulated Amortization	1389	0.00	0.00	(1,646,337.54)	(1,646,337.54)
Other Capital Assets, Net of Depreciation		0.00	0.00	70,446,371.82	70,446,371.82
Total Capital Assets		0.00	0.00	70,387,434.43	70,387,434.43
Total Assets		0.00	0.00	108,608,874.68	108,608,874.68
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
<i>Current Liabilities:</i>					
Accrued Salaries and Benefits	2110	0.00	0.00	5,392,645.01	5,392,645.01
Payroll Deductions and Withholdings	2170	0.00	0.00	1,073,663.56	1,073,663.56
Accounts Payable	2120	0.00	0.00	6,334,876.75	6,334,876.75
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	59,026.53	59,026.53
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	18,296.00	18,296.00
Due to Other Agencies	2230	0.00	0.00	1,122,311.94	1,122,311.94
Current Notes Payable	2250	0.00	0.00	65,002.00	65,002.00
Deferred Revenues	2410	0.00	0.00	134,718.72	134,718.72
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Total Current Liabilities		0.00	0.00	14,200,540.51	14,200,540.51
<i>Long-Term Liabilities</i>					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	0.00	0.00	1,670,326.52	1,670,326.52
Obligations Under Capital Leases	2315	0.00	0.00	659,654.66	659,654.66
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	88,947.42	88,947.42
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due within One Year		0.00	0.00	2,418,928.60	2,418,928.60
<i>Portion Due After One Year:</i>					
Notes Payable	2310	0.00	0.00	12,662,384.03	12,662,384.03
Obligations Under Capital Leases	2315	0.00	0.00	50,244,537.40	50,244,537.40
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	26,121.31	26,121.31
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	0.00	62,933,042.74	62,933,042.74
Total Long-Term Liabilities		0.00	0.00	65,351,971.34	65,351,971.34
Total Liabilities		0.00	0.00	79,552,511.85	79,552,511.85
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	2770	0.00	0.00	5,396,757.39	5,396,757.39
<i>Restricted For:</i>					
Categorical Carryover Programs	2780	0.00	0.00	4,470,703.04	4,470,703.04
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	351,256.64	351,256.64
Other Purposes	2780	0.00	0.00	1,242,438.34	1,242,438.34
Unrestricted	2790	0.00	0.00	17,578,801.36	17,578,801.36
Total Net Position		0.00	0.00	29,039,956.77	29,039,956.77

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF ACTIVITIES
MAJOR AND NONMAJOR COMPONENT UNITS**

Major Component Unit Name

For the Fiscal Year Ended June 30, 2013

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities
<i>Component Unit Activities:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	0.00
Change in Net Position	0.00
Net Position - July 1, 2012	0.00
Net Position - June 30, 2013	0.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The accompanying notes to financial statements are an integral part of this statement.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 MAJOR AND NONMAJOR COMPONENT UNITS
 TOTAL NONMAJOR COMPONENT UNITS
 For the Fiscal Year Ended June 30, 2013**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
<i>Component Unit Activities:</i>						
Instruction	5000	74,988,543.25	4,148,000.64	4,444,489.50	309,152.60	(66,086,900.51)
Student Personnel Services	6100	1,854,213.88	0.00	249,808.00	0.00	(1,604,405.88)
Instructional Media Services	6200	251,811.75	0.00	14,386.91	0.00	(237,424.84)
Instruction and Curriculum Development Services	6300	890,157.66	43,437.41	0.00	0.00	(846,720.25)
Instructional Staff Training Services	6400	146,997.09	0.00	16,713.05	0.00	(130,284.04)
Instructional-Related Technology	6500	286,058.85	0.00	229,431.02	0.00	(56,627.83)
Board	7100	2,125,809.25	0.00	77,574.00	1,125.00	(2,047,110.25)
General Administration	7200	2,444,912.65	0.00	1,146,402.00	0.00	(1,298,510.65)
School Administration	7300	23,917,458.81	12,560.00	623,583.00	46,502.00	(23,234,813.81)
Facilities Acquisition and Construction	7400	5,976,287.36	0.00	128,125.00	1,755,208.05	(4,092,954.31)
Fiscal Services	7500	7,068,092.28	0.00	53,090.00	0.00	(7,015,002.28)
Food Services	7600	6,813,487.73	2,423,707.45	3,725,993.66	0.00	(663,786.62)
Central Services	7700	2,685,294.36	229,118.50	59,713.00	0.00	(2,396,462.86)
Student Transportation Services	7800	3,268,516.89	11,450.72	259,081.00	0.00	(2,997,985.17)
Operation of Plant	7900	30,311,394.34	474,384.58	1,851,275.00	2,451,328.00	(25,534,406.76)
Maintenance of Plant	8100	3,849,425.02	3,895.72	64,691.00	0.00	(3,780,838.30)
Administrative Technology Services	8200	78,235.27	0.00	0.00	0.00	(78,235.27)
Community Services	9100	3,770,411.65	2,367,845.70	0.00	0.00	(1,402,565.95)
Interest on Long-Term Debt	9200	4,963,982.97	0.00	24,668.00	638,885.00	(4,300,429.97)
Unallocated Depreciation/Amortization Expense*		372,558.57				(372,558.57)
Total Component Unit Activities		176,063,649.63	9,714,400.72	12,969,024.14	5,202,200.65	(148,178,024.12)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	144,909,632.77
Investment Earnings	2,643,600.45
Miscellaneous	5,921,459.62
Special Items	29,648.00
Extraordinary Items	11,244.00
Transfers	0.00

Total General Revenues, Special Items, Extraordinary Items, and Transfers

Change in Net Position

Net Position - July 1, 2012	23,702,396.05
Net Position - June 30, 2013	29,039,956.77

	0.00
	0.00
	0.00
	0.00
	144,909,632.77
	2,643,600.45
	5,921,459.62
	29,648.00
	11,244.00
	0.00
	153,515,584.84
	5,337,560.72
	23,702,396.05
	29,039,956.77

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF ACTIVITIES
MAJOR AND NONMAJOR COMPONENT UNITS
TOTAL COMPONENT UNITS
For the Fiscal Year Ended June 30, 2013**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Component Units Activities
<i>Component Unit Activities:</i>						
Instruction	5000	74,988,543.25	4,148,000.64	4,444,489.50	309,152.60	(66,086,900.51)
Student Personnel Services	6100	1,854,213.88	0.00	249,808.00	0.00	(1,604,405.88)
Instructional Media Services	6200	251,811.75	0.00	14,386.91	0.00	(237,424.84)
Instruction and Curriculum Development Services	6300	890,157.66	43,437.41	0.00	0.00	(846,720.25)
Instructional Staff Training Services	6400	146,997.09	0.00	16,713.05	0.00	(130,284.04)
Instructional-Related Technology	6500	286,058.85	0.00	229,431.02	0.00	(56,627.83)
Board	7100	2,125,809.25	0.00	77,574.00	1,125.00	(2,047,110.25)
General Administration	7200	2,444,912.65	0.00	1,146,402.00	0.00	(1,298,510.65)
School Administration	7300	23,917,458.81	12,560.00	623,583.00	46,502.00	(23,234,813.81)
Facilities Acquisition and Construction	7400	5,976,287.36	0.00	128,125.00	1,755,208.05	(4,092,954.31)
Fiscal Services	7500	7,068,092.28	0.00	53,090.00	0.00	(7,015,002.28)
Food Services	7600	6,813,487.73	2,423,707.45	3,725,993.66	0.00	(663,786.62)
Central Services	7700	2,685,294.36	229,118.50	59,713.00	0.00	(2,396,462.86)
Student Transportation Services	7800	3,268,516.89	11,450.72	259,081.00	0.00	(2,997,985.17)
Operation of Plant	7900	30,311,394.34	474,384.58	1,851,275.00	2,451,328.00	(25,534,406.76)
Maintenance of Plant	8100	3,849,425.02	3,895.72	64,691.00	0.00	(3,780,838.30)
Administrative Technology Services	8200	78,235.27	0.00	0.00	0.00	(78,235.27)
Community Services	9100	3,770,411.65	2,367,845.70	0.00	0.00	(1,402,565.95)
Interest on Long-Term Debt	9200	4,963,982.97	0.00	24,668.00	638,885.00	(4,300,429.97)
Unallocated Depreciation/Amortization Expense*		372,558.57				(372,558.57)
Total Component Unit Activities		176,063,649.63	9,714,400.72	12,969,024.14	5,202,200.65	(148,178,024.12)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items, and Transfers

Change in Net Position

Net Position - July 1, 2012

Net Position - June 30, 2013

	0.00
	0.00
	0.00
	0.00
	144,909,632.77
	2,643,600.45
	5,921,459.62
	29,648.00
	11,244.00
	0.00
	153,515,584.84
	5,337,560.72
	23,702,396.05
	29,039,956.77

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The School Board of Broward County, Florida (the "District") has direct responsibility for operation, control and supervision of schools in Broward County and is considered a primary government for financial reporting purposes. The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The general operating authority of the District and the Superintendent is contained in chapters 1000 through 1013, Florida Statutes. Pursuant to Section 1010.01, Florida Statutes, the Superintendent of Schools is responsible for keeping records and accounts of all financial transactions in the manner prescribed by the State Board of Education. The District's significant accounting policies are described below.

A. FINANCIAL REPORTING ENTITY

The District was created by the State Constitution and is part of the state system of public education operated under the general direction and control of the State Board of Education. Established in 1915, the District is governed by nine elected board members (the "Board"). The appointed Superintendent of Schools is the executive officer of the District. The District has taxing authority and provides elementary, secondary and vocational education services to the residents of Broward County, Florida ("Broward County").

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in the GASB Codification of Governmental Accounting and Financial Reporting Standards, Sections 2100 and 2600. The application of these criteria provides for identification of any entities for which the District is financially accountable and other organizations that the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading or incomplete.

Based on the application of these criteria, District management has determined that the component units reportable with the accompanying basic financial statements are the Broward School Board Leasing Corporation (the "Corporation"), the Broward Education Foundation (the "Foundation") and seventy-nine charter schools.

Blended Component Units - The Corporation was formed to facilitate financing for the acquisition of facilities and equipment as further discussed in Note 12 of the Notes to the Financial Statements. Due to the substantive economic relationship between the District and the Corporation, the financial activities of the Corporation are included in the accompanying basic financial statements. Separate financial statements for the Corporation are not published.

Discretely Presented Component Units - The Foundation, a non-profit direct-support organization of the District, is included as a discretely presented component unit in the accompanying basic financial statements. The purpose of the Foundation is exclusively educational and charitable, namely, to receive, hold, invest and administer property and to make expenditures for the benefit of the District. In addition, the Foundation is fiscally dependent on the District to provide financial support for its ongoing operating expenses.

Additionally, in accordance with Section 1002.33, Florida Statutes, district school boards are authorized to approve charter ("Charter") school applications. Charter schools are public schools operating under a performance contract with the local school district and are fiscally dependent on the District for a majority of their funding. Revenues such as Florida Education Finance Program ("FEFP"), State Categoryals and other State and Federal revenue sources are received by the District on behalf of the Charter schools and then remitted to them. As such, Charter schools are funded on the same basis and are subject to the same financial reporting requirements as the District. Additionally, all students enrolled in Charter schools are included in the District's total enrollment. To date, the District has approved the establishment of one hundred four Charter schools, of which, eighty-three were operating sites in fiscal year 2013. All of the Charter schools are considered component units of the District or another legal entity. For financial reporting purposes, seventy-one of the Charter schools are included in the basic financial statements of

the District as discretely presented component units. The unaudited financial information for Kathleen C. Write Leadership Academy, Paragon Academy of Technology, Somerset Charter Academy of North Lauderdale, Sunshine Elementary, The Obama Academy for Boys, The Red Shoe Charter for Girls, Next Generation Charter School and Life Skills Center Broward County were not reported to the District as of the date of publication of the SAFR.

The component unit beginning net position does not agree to prior year ending net position on the Statement of Net Position because availability of financial information for individual charter schools varies from year to year.

The accompanying basic financial statements include the operations of the District, the Corporation and the seventy-one Charter schools. The District is independent of and is not financially accountable for any other local governmental units or civic entities other than those mentioned above. The Foundation and Charter Schools are presented in the government-wide presentation.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Government-Wide Financial Statements – The Government-Wide Financial Statements are prepared under the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The Statement of Net Position and the Statement of Activities present financial information about the District's governmental and business type activities. These statements include the financial activities of the government in its entirety, except for those that are fiduciary, and distinguish between the District's governmental and business-type activities. Governmental activities, which normally are supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which are generally supported by fees charged. The District currently does not have any business-type activities.

The Statement of Net Position includes all assets and liabilities of the District. The Statement of Activities presents a comparison between the direct expenses and program revenues of the District. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function.

Amounts reported as program revenues include 1) charges to students for tuition fees, rentals, materials, supplies, or services provided, 2) operating grants and contributions, and 3) capital grants and contributions. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

The District eliminates from the Statement of Net Position and the Statement of Activities most interfund receivables and payables and transfers between funds as well as the transactions associated with its Internal Service Funds to minimize the effect of double counting. However, direct expenses are not eliminated from the various functional categories.

Fund Financial Statements – Governmental fund financial statements are prepared using the current financial resource measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred. The principal exceptions to this general rule are interest and principal on long-term debt,

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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For the Fiscal Year Ended June 30, 2013

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compensated absences, and other postemployment benefits (OPEB), which are recognized when due, unless funds have been set aside in the debt service funds for repayments. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Revenues can be classified into two kinds of transactions: (a) exchange and exchange-like transactions, in which each party receives and gives up essentially equal value and (b) non-exchange transactions, in which a government gives (or receives) value without directly receiving (or giving) equal value in exchange.

Revenue resulting from exchange transactions is recorded on the accrual basis when the exchange takes place.

Revenues resulting from non-exchange transactions are further classified into (a) derived tax revenues, (b) imposed non-exchange revenues, (c) government-mandated non-exchange transactions, and (d) voluntary non-exchange transactions. Derived tax revenues (ex. sales taxes) are recorded when the transaction occurs. Imposed non-exchange transactions (ex. property taxes) are recorded when the use of the resource is required or first permitted by time requirement (ex. property taxes, the period for which they are levied). Government-mandated and voluntary non-exchange transactions (ex. Federal mandates, grants and donations) are recorded when all eligibility requirements have been met.

When applying the "susceptible to accrual" concept under the modified accrual basis, resources should also be available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year.

Agency (Fiduciary) funds, accounted on the accrual basis, are purely custodial in nature (assets equal liabilities) and as such do not have a measurement focus.

The Proprietary Fund Financial Statements are prepared under the economic resources measurement focus and the accrual basis of accounting.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service funds are for commercial insurance, graphics and printing, maintenance services and facility construction management provided to other funds. Operating expenses for the internal service funds include salaries, employee benefits, purchased services, supplies, materials, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The fund statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds rather than reporting funds by type. Each major fund is reported in a separate column. Non-major funds are aggregated and reported in a single column. Currently, the District does not have any funds classified as enterprise funds. The District reports the following major funds:

GENERAL FUND

The General Fund is the primary operating fund of the District. The general fund is used to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the state that are legally restricted to be expended for specific current operating purposes.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)

ARRA Economic Stimulus includes State Fiscal Stabilization Funds and Stimulus Grants Funds. These funds are used to save and create jobs; improve student achievement through school improvement and reform; ensure transparency and accountability and report publicly on the use of funds; and invest one-time ARRA fund thoughtfully to minimize the funding cliff.

DEBT SERVICE FUND – CERTIFICATE OF PARTICIPATION SERIES

This fund is used to account for the accumulation of resources for the payment of debt principal, interest and related costs on the long-term certificates of participation (COP).

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) DEBT SERVICE FUND

This fund is used to account for the accumulation of resources for the payment of debt principal, interest and related costs on the ARRA Economic Stimulus Capital Project Funds.

CAPITAL PROJECTS FUNDS – LOCAL MILLAGE CAPITAL IMPROVEMENT (Local Property Tax)

This fund is used to account for financial resources received from millage to be used for maintenance and other educational capital needs, including new construction, renovation and remodeling projects.

CAPITAL PROJECTS FUNDS – OTHER CAPITAL IMPROVEMENT FUNDS

Other Capital Improvement Funds are the Certificates of Participation Series, Classrooms First, and Impact Fees Funds. These funds are used as revenue for planned improvements of property and equipment that meet the specific restrictions of those funding sources and are authorized by statute.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) ECONOMIC STIMULUS CAPITAL PROJECTS FUNDS

ARRA Economic Stimulus Capital Projects Funds include Qualified School Construction and Build America Bonds. These funds are used for capital expenditures related to construction, renovation and remodeling projects and are authorized by federal law.

The District also reports the following additional fund types:

PROPRIETARY FUNDS – INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department to another on a cost reimbursement basis. These funds are used to account for the general and automobile liability self-insurance, workers compensation, health insurance and other services provided to other District funds. On January 1, 2013, the District became self-insured for health insurance. Proprietary funds are included in the governmental activities in the government-wide financial statements.

FIDUCIARY FUND – AGENCY FUND

This fund is used to account for resources of the schools' Internal Fund, which is used to administer monies collected at the schools in connection with school, student athletics, classes and club activities.

C. DEPOSITS AND INVESTMENTS

The District maintains an accounting system in which substantially all general District cash, investments, and accrued interest are recorded and maintained in a separate group of accounts. All such cash and investments are reflected as "Equity in Pooled Cash and Investments" in each fund in the accompanying

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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For the Fiscal Year Ended June 30, 2013

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financial statements. Investment income is allocated based on the weighted average balances of each fund's Equity in Pooled Cash and Investments.

Cash includes amounts in demand and time accounts as well as cash on hand. For purposes of the statement of cash flows, cash and cash equivalents also include highly liquid investments with an original maturity of 90 days or less at time of purchase.

The District's investment in the Florida Education Investment Trust Fund (FEITF), which the FEITF indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, as of June 30, 2013, is similar to money market funds in which shares are owned in the fund rather than the underlying investments. These amounts are reported at fair value, which is amortized cost.

Investments are stated at fair value. Funds are invested in various instruments allowed by Florida Statutes, including money market funds and bank certificates of deposit.

D. INVENTORIES AND PREPAIDS

Inventories consist of expendable supplies held for consumption in the course of the District's operations. Inventories are stated at cost, as determined on a first-in, first-out basis or a moving weighted average cost basis. U.S.D.A. commodities received from the federal government are recorded at the unit rate established by the federal government. This inventory is accounted for under the consumption method, and as such, is recorded as expenditure when used.

Prepaid expenses are recognized when the goods or services are received but not consumed at year-end. The expenditure is recorded when the asset is used.

E. CAPITAL ASSETS

Capital assets, which the District defines as land, buildings and fixed equipment, improvements other than buildings, furniture and equipment, audio/visual equipment, computer software, and motor vehicles with a cost of \$1,000 or greater and an initial useful life of more than 1 year, are reported in the government-wide financial statements. Such assets are recorded at historical cost or at estimated historical cost if the actual historical cost is not available. Donated capital assets are recorded at estimated fair value at the date of donation. Land and Construction in Progress are not depreciated. Other capital assets used in operations are depreciated using the straight-line method over their estimated useful lives in the government-wide financial statements.

The estimated useful lives are as follows:

Improvements other than buildings	15 to 35 years
Buildings and fixed equipment	7 to 50 years
Furniture, fixtures and equipment	5 to 20 years
Audio visual	5 years
Computer software	5 years
Motor vehicles	10 to 15 years

Depreciation expense on school buses has been allocated to the pupil transportation function on the government-wide Statement of Activities. All other depreciation expense has been ratably allocated to the various expense functions based on an analysis of the use of each room in the District and its relative square footage.

Capital assets owned by the Proprietary Funds, principally equipment, are stated at cost. Straight-line depreciation has been provided over the estimated useful lives of these assets, which range from three to five years.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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When capital assets are sold or retired, the related cost and accumulated depreciation are removed from the accounts and the resulting gain or loss is reflected in the results of operations in the government-wide statements.

The District is required annually to evaluate prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. Such events or changes in circumstances that may be indicative of impairment include evidence of physical damage, enactment or approval of laws or regulations or other changes in environmental factors, technological changes or evidence of obsolescence, changes in manner or duration of use of a capital asset, and construction stoppage. A capital asset is considered impaired when its service utility has declined significantly and unexpectedly. Based on this criteria, there were no impairments recognized in fiscal year 2013.

F. REVENUE RECOGNITION

State Revenue Sources - Revenues from state sources for current operations are primarily from the FEFP, administered by the Florida Department of Education ("FDOE"), under the provisions of Section 1011.62, Florida Statutes. The District files reports on full time equivalent ("FTE") student membership with the FDOE. The FDOE accumulates information from these reports and calculates the allocation of FEFP funds to the District. After review and verification of FTE reports and supporting documentation, the FDOE may adjust subsequent fiscal period allocations of FEFP funding for prior year errors disclosed by its review. Normally, such adjustments are treated as reductions of revenue in the year the reduction is made.

The District receives revenue from the state to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical educational programs. These funds are described as "restricted for categorical carryover programs" in the Statement of Net Position and the Governmental Funds Balance Sheet.

Property Taxes – In the fund financial statements, property tax revenue is recognized when levied for, and available, which is when received, except at year end when revenue is accrued for taxes collected by the Broward County Revenue Collector as of fiscal year end, but remitted to the District within 60 days subsequent to fiscal year end. Any delinquent taxes expected to be collected in the subsequent fiscal year are accrued for and deferred at year-end. Delinquent taxes collected in subsequent periods are recognized as revenue during the fiscal year in which they are received. In the government-wide financial statements, property tax revenue is recognized when levied for, net of allowance for estimated uncollectible amounts. Accordingly, uncollected, but earned, property tax revenue, net of uncollectible amounts, represent a reconciling item between the fund and government-wide presentation.

Federal Revenues Sources – The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards for which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

G. DEFERRED REVENUE

Deferred revenues in the fund financial statements include various receivables that are not considered to be available to liquidate liabilities of the current period or funds received, but not yet earned.

H. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Debt premiums and discounts and deferral amounts on refunding are deferred and amortized over the life of the bonds using the effective interest method, or the straight-line method if it does not differ materially from the effective interest method. Debt payable is reported net of the applicable debt premium or discount and deferral amounts on refunding. Debt issuance costs are reported as deferred charges and amortized using the effective interest method or the straight-line method over the life of the debt.

In the fund financial statements, governmental fund types recognized debt premiums and discounts and debt issuance costs during the current period. The face amount of the debt issues are reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received and principal payments, are reported as debt service expenditures.

I. COMPENSATED ABSENCES

Compensated absences are salary related payments to employees for accumulated vacation and sick leave. These amounts also include the related employer's share of Social Security and Medicare and retirement contributions. They are recorded as expenditures when used or are accrued as a payable to employees who are entitled to cash payment in lieu of taking leave. District employees may accumulate unused sick leave without limitation and unused vacation up to a specified amount depending on their date of hire. Vacation leave is payable to employees upon termination or retirement at the current rate of pay on the date of termination or retirement. Sick leave is payable to employees upon retirement at the rate of pay in effect at the time the leave is earned. The number of days payable is subject to limitations as set forth in District policies.

The current portion represents the estimated terminal sick-leave amount that is due to, and has not been paid out to, employees who have retired on or prior to June 30, 2013.

The non-current portion (the amount estimated to be used in subsequent fiscal years) of \$156.8 million for the governmental funds is maintained separately and represents a reconciling item between the fund financial statements and government-wide financial statements.

J. SELF INSURANCE

The District is self-insured for portions of its general and automobile liability insurance, workers' compensation and health insurance. The estimated liability for self-insured risks represents an estimate of the amount to be paid on insurance claims reported and on insurance claims incurred but not reported (see note 19 of the Notes to the Basic Financial Statements). On January 1, 2013, the District became self-insured for health insurance.

K. FUND BALANCE

The District adopted GASB Statement No. 54 ("GASB 54"), "Fund Balance Reporting and Governmental Fund Type Definitions," effective fiscal year 2011. The statement is intended to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the District's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

GASB 54 provides for two major fund balance classifications: nonspendable and spendable. Nonspendable fund balance includes amounts that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of nonspendable fund balance include inventory, prepaid items and the principal (corpus) of a permanent fund. The District has classified inventory as nonspendable.

GASB 54 provides for four categories of the spendable fund balance classification based on the level of constraint placed on the use of those resources.

- Restricted fund balance includes resources constrained to a specific purpose by their external providers such as grantors and contributors, or laws and regulations.
- Committed fund balance includes resources constrained to a specific purpose by the District's highest level of decision-making authority, the School Board. These items cannot be used for any other purpose unless the Board takes action to remove or change the constraint.
- Assigned fund balance represents amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Assignments are made by the District's management based on Board direction.
- Unassigned fund balance includes the remaining fund balance, or net resources, available for any purpose. Unassigned fund balance represents amounts that are not constrained in any way.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

L. NET POSITION

Fund balance is the difference between fund assets and liabilities on the governmental fund financial statements that are based on the modified accrual basis of accounting. Net Position is the difference between fund assets and liabilities on the government-wide and proprietary fund financial statements that are based on the accrual basis of accounting.

M. MANAGEMENT'S USE OF ESTIMATES

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

N. IMPACT OF NEW ACCOUNTING PRONOUNCEMENTS

In November 2010, the GASB issued Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34" ("GASB 61"). This statement modifies existing requirements for the assessment of potential component units in determining what should be included in

the financial reporting entity, the display of component units presentation and certain disclosure requirements. This statement is effective for periods beginning after June 15, 2012. The adoption of GASB 61 does not have any impact on the District's financial position or results of operations.

In June 2011, the GASB issued Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position" ("GASB 63"). This statement establishes standards for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and also requires related disclosures. The District adopted GASB 63 effective July 1, 2012.

2. BUDGETARY POLICIES

The Board follows procedures established by State Statute and State Board of Education rules in establishing annual budgets for governmental funds as described below:

- (1) Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.
- (2) The major functional level is the legal level of budgetary control. Budgeted amounts may be amended by resolution at any Board meeting prior to the due date for the annual financial report. General Fund budgetary disclosure in the accompanying financial statements reflects the final budget including all amendments approved for the fiscal year through September 3, 2013.
- (3) Project length budgets, such as in the Capital Projects Funds, are determined and then are fully appropriated in their entirety in the year the project is approved. For the beginning of the following year, any unexpended appropriations for a project from the prior year are re-appropriated. This process is repeated from year to year until the project is completed.
- (4) Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward, if applicable, to the following year for the General Fund and are closed after a three month period.

3. DEPOSITS AND INVESTMENTS

On January 18, 2000, the Board formally adopted policy number 3110, a comprehensive investment policy pursuant to Section 218.415, Florida Statutes that established permitted investments, asset allocation limits and issuer limits, credit ratings requirements and maturity limits to protect the District's cash and investment assets. The policy's main objectives are geared to maintain the safety of Principal, Liquidity and Return on Investment.

Cash and Cash Equivalents:

As of June 30, 2013, the carrying amount of the District's bank deposit account was \$57.8 million. Banks qualified as public depositories under the Florida Security for Public Deposits Act as required by Chapter 280, Florida Statutes, hold all deposits.

Cash Equivalents consist of amounts placed with Fidelity Prime Money Market and Federated Prime Obligations 10 managed by Bank of America Securities, LLC., as well as Florida Education Investment Trust Fund (FEITF). All money market funds are comprised of U.S. Treasury and U.S. Government Obligations that are backed by the full faith and credit of the U.S. Government. At June 30, 2013, the aggregate of the money market funds held by the District totaled \$41.9 million.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
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Cash and investments at June 30, 2013 are shown below (in thousands):

	Governmental Funds	Internal Service Funds	Total Government- Wide	Agency Fund
Fixed investments – Federal Treasuries & Agency Securities & Corporate Notes	\$ 248,847	\$ 58,447	\$ 307,294	\$ 3,774
Investments not subject to categorization:				
Funds held by Trustee for Certificates of Participation for debt service	113,697	-	113,697	-
Funds held by Trustee for Certificates of Participation issued by the Corporation	141,587	-	141,587	-
Funds held in trust by the State	1,136	-	1,136	-
Money Market Account	33,545	7,879	41,423	509
Total investments	538,812	66,325	605,138	4,282
Total deposits	48,552	11,400	59,952	9,474
Total cash, cash equivalents and investments	\$ 587,365	\$ 77,726	\$ 665,090	\$ 13,757

Credit Risk:

The District has adopted an investment policy that authorized the District to participate in the State Board Administration Investment Pool (SBA). The policy also authorizes the District to invest in interest-bearing time deposits or savings accounts, direct obligations of the United States Treasury, Federal Agencies, and money market funds with the highest credit quality rating from nationally recognized statistical rating organizations and registered with the Securities and Exchange Commission; State and/or local government taxable and/or tax exempt debt, general obligation and/or revenue bonds, rated at least "Aa" by Moody's and "AA" by Standard & Poor's for long term debt, or rated at least "MIG-2" by Moody's and "SP-2" by Standard & Poor's for short-term debt; and bankers acceptances issued by a domestic bank or a federally chartered domestic office of a foreign bank, which are eligible for purchase by the Federal Reserve System, at the time of purchase, the short term paper is rated, at a minimum, "P-1" by Moody's Investors Services and "A-1" by Standard & Poor's. Additionally, the bank shall not be listed with any recognized credit watch information service.

The Policy also authorizes the District to invest in commercial paper of any United States company that is rated, at the time of purchase, "Prime-1" by Moody's and "A-1" by Standard & Poor's (prime commercial paper). Additionally, the company shall not be listed with any recognized credit watch information service. Corporate notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States that have a long term debt rating, at the time of purchase, at a minimum "Aa" by Moody's and a minimum long term debt rating of "AA" by Standard & Poor's.

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As of June 30, 2013, the District's investment securities had the following ratings as shown in the chart below (dollars in thousands):

Investments	Fair Market Value	S&P Rating
Short term portfolio:		
Florida Education Investment Trust Fund	27,240	AAAm
Money Market:		
Bank of America	14,698	Not Rated
Corporate Notes	10,155	AAA to A+
Commercial Paper	4,614	A-1+ to A-1
Government Sponsored Entity Securities	138,999	AA+
Treasury Bonds and Notes	2,299	Not Rated
Municipal Bonds	2,408	AA
Long term portfolio:		
Corporate Notes	24,021	AAA to A+
Government Sponsored Entity Securities	85,000	AA+
Treasury Bonds and Notes	43,009	Not Rated
Total Investments	\$ 352,443	

Interest Rate Risk:

The District manages its exposure to interest rate risk in fair value by forecasting cash outflows and inflows. To the extent possible, an attempt will be made to match investment maturities with known cash needs and anticipated cash flow requirements. Investments of current operating funds shall have maturities of no longer than twenty-four (24) months. According to the District's policy, securities may be purchased at a premium or traded for other securities to improve yield, maturity or credit risk.

Investments of bond reserves, construction funds, and other non-operating funds ("core funds") shall have a term appropriate to the need for funds and in accordance with debt covenants, but in no event shall exceed five (5) years.

The District's money market account is tied to Federal Funds. The following table shows the District's short term portfolio weighted average maturity at June 30, 2013 (dollars in thousands):

The following table shows the District's long term portfolio effective duration at June 30, 2013:

Investments	Fair Market Value	Maturity		Weighted Average Maturity
		Less than 1 Year	2 Years	
Florida Education Investment Trust Fund	\$ 27,240	\$ 27,240	-	1
Money Market Funds:				
Bank of America	14,698	14,698	-	1
Corporate Notes	10,155	10,155	-	206
Commercial Paper	4,614	4,614	-	116
Government Sponsored Entity Securities	138,999	138,999	-	246
Treasury Bonds and Notes	2,299	2,299	-	320
Municipal Bonds	2,408	2,408	-	92
Total	\$ 200,413	\$ 200,413	-	

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The following table shows the District's long term portfolio effective duration at June 30, 2013:

Investments	Effective Duration in Years
Corporate Notes	1.525
Commercial Paper	0.317
Federal Agency Coupon Securities	0.927
Treasury Bonds and Notes	1.992
Municipal Bonds	0.252
Average effective duration	0.999

The Long Term Portfolio uses the Effective Duration.

Concentration of Credit Risk:

The District's Investment policy has established asset allocation and issuer limits on the following investments, which are designed to reduce concentration of credit risk of the District's Investment Portfolio.

The Florida Government Surplus Fund Trust Fund ("SBA"):

A maximum of 100% of available funds may be invested by the District's Treasurer (the "Treasurer") in the SBA. Funds deposited with the SBA are invested in the pooled investment account, an external investment pool administered by the State of Florida and operated in a manner consistent with the Security and Exchange Commission's Rule 2a7 of the Investment Company Act of 1940.

U.S. Government Securities:

The Treasurer may invest in negotiable direct obligations, or obligations the principal and interest of which are unconditionally guaranteed by the United States Government. A maximum of 100% of available funds may be invested in these securities; the maximum length to maturity is 5 years from the date of purchase.

These securities include but are not limited to:

Cash Management Bills, Treasury Securities - State and Local Government Series ("SLGS"), Treasury Bills, Treasury Notes, Treasury Bonds, Treasury Strips.

U.S. Government Agencies:

The Treasurer may invest in bonds, debentures, notes or callables issued or guaranteed by the United States Government Agencies, provided such obligations are backed by the full faith and credit of the United States Government. A maximum of 50% of available funds may be invested in U.S. government agencies. A maximum of 25% of available funds may be invested in individual U.S. government agencies. The maximum length to maturity is 5 years from the date of purchase.

Federal Agency (U.S. Government sponsored agencies):

The Treasurer may invest in bonds, debentures, notes or callables issued or guaranteed by the United States Government sponsored Agencies (Federal Instrumentalities), which are non-full faith. A maximum of 80% of available funds may be invested in Federal Instrumentalities. A maximum of 40% may be invested in any one issuer. The maximum length to maturity for an investment is 5 years from the date of purchase.

Interest Bearing Time Deposit or Savings Account:

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Funds can be invested in non-negotiable interest bearing time certificates of deposit or savings accounts in banks organized under the laws of this state and/or in National Banks organized by the laws of the United States and doing business and situated in the State of Florida, provided that any such deposits are secured by the Florida Security for Public Deposits Act, Chapter 280, Florida Statutes. A maximum of 25% of available funds may be invested in non-negotiable interest bearing time certificates of deposit. A maximum of 15% of available funds may be deposited with any one issuer. The maximum maturity on any certificate is 1 year from the date of purchase.

Corporate Notes:

The Treasurer may invest in Corporate Notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States that have a long term debt rating, at the time of purchase, at a minimum "Aa" by Moody's and a minimum long term debt rating of "AA" by Standard's & Poor's. A maximum of 15% of available funds may be invested in corporate notes. Only 5% invested with one issuer. The length of maturity shall be 3 years from the date of purchase.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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The following table shows the composition of the District's investments at June 30, 2013, excluding funds held in trust (dollars in thousands).

Investments	Fair Market Value	Percentage of Portfolio
Short term investments:		
Florida Education Investment Trust	\$ 27,240	7.73%
Money Market Accounts:		
Bank of America	14,698	4.17%
Corporate Notes:		
Bank of New York Mellon	3,444	.98%
Berkshire Hathaway Fin	664	.19%
Shell International	2,050	.58%
Johnson and Johnson	413	.12%
Wal-Mart Stores Global Notes	3,584	1.02%
Commercial Paper:		
Robabnk USA Fin Corp.	60	.02%
Bank of Tokyo-Mitsubishi	4,205	1.19%
Toyota Motor Credit Corp.	349	.10%
Government Sponsored Entity Securities:		
Federal Home Loan Bank	53,973	15.31%
Federal Home Loan Mortgage Corporation	47,851	13.58%
Federal National Mortgage Association	37,175	10.55%
Treasury Bonds and Notes	2,299	.65%
Municipal Bonds	2,408	.68%
Long term investments:		
Corporate Notes:		
Howard Hughes Medical	3,616	1.03%
International Business Machine	7,932	2.25%
Toyota Motor Credit Corp.	2,110	.60%
New York Life	4,168	1.18%
General Electric	3,656	1.04%
Berkshire Hathaway Fin	727	.21%
Wal-Mart Stores Global Notes	704	.20%
Apple Incorporated	1,029	.29%
Chevron Corp Notes	79	.02%
Government Sponsored Entity Securities:		
Federal Farm Credit Bank	6,429	1.82%
Federal Home Loan Bank	20,266	5.75%
Federal Home Loan Mortgage Corporation	48,285	13.70%
Federal National Mortgage Association	10,020	2.84%
Treasury Bonds and Notes	43,009	12.20%
Total investments	<u>\$ 352,443</u>	<u>100.00%</u>

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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Custodial Risk:

Pursuant to Florida Statute 218.415 (10), securities, with the exception of certificates of deposit, are held with a third party custodian; and all securities purchased by, and all collateral obtained by the District is properly designated as an asset of the District. The securities are held in an account separate and apart from the assets of the financial institution.

As of June 30, 2013, the District's investment portfolio was held by Wells Fargo Securities, LLC, a third party custodian, as required by the School Board's investment policy.

4. DUE TO/FROM OTHER GOVERNMENTAL AGENCIES AND DEFERRED/UNEARNED REVENUE

Due To/From Other Governmental Agencies:

At June 30, 2013, the District's due to/from other governmental agencies balances are as follows (in thousands):

	<u>General Fund</u>	<u>ARRA Economic Stimulus Funds</u>	<u>Local Millage Capital Improvement Funds</u>	<u>Other Capital Improvement Funds</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Due from other governments:						
Federal Government:						
Miscellaneous Federal	\$ 2,532	\$ 1,782	\$ -	\$ -	\$ 32,216	\$ 36,530
State Government:						
Food Reimbursement	-	-	-	-	1,536	1,536
Public Education Capital Outlay	-	-	-	-	4,601	4,601
Miscellaneous State	118	-	-	-	-	118
Local Government:						
Taxes Receivable	21,380	-	5,391	-	-	26,771
Miscellaneous Local	362	-	-	2,020	1	2,383
Total due from other governmental agencies	<u>\$ 24,392</u>	<u>\$ 1,782</u>	<u>\$ 5,391</u>	<u>\$ 2,020</u>	<u>\$ 38,354</u>	<u>\$ 71,939</u>
Due to other governments:						
Florida Retirement System						
Contribution	\$ 6,594	\$ -	\$ -	\$ -	\$ -	\$ 6,594
Total due to other governmental agencies	<u>\$ 6,594</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,594</u>

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Deferred/Unearned Revenue:

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At June 30, 2013, the various components of deferred revenue reported in the government-wide statements and the governmental funds were as follows (in thousands):

	Unearned Revenue Government- Wide	Deferred Revenue Governmental Funds
Grant draw downs prior to meeting all eligibility requirements	607	607
	\$ 607	\$ 607

5. AD VALOREM TAXES

The District is authorized by Florida Statutes to levy property taxes for District operations, capital improvements and debt service. Property taxes consist of ad valorem taxes on real and personal property within the District. Property taxes are assessed by the Broward County Property Appraiser and are collected by the Broward County Revenue Collector who remits them to the District. The Board adopted the 2012 tax levy on September 11, 2012.

Property values are assessed as of January 1 of each year, and levied on November 1, at which time taxes become an enforceable lien on property. Such levy serves to finance expenditures of the following fiscal year. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to four percent for early payment.

On April 1 of the year following the year of assessment, taxes become delinquent and Florida Statutes provide for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes and for enforcement of collection of real property taxes by the sale of interest-bearing certificates to satisfy unpaid taxes. The District recognizes revenue during the fiscal year following the year of assessment. Accordingly, substantially all of the taxes assessed on January 1, 2012 have been recognized during the fiscal year ended June 30, 2013.

The following is a summary of millages and taxes levied on the final 2012 tax rolls for the fiscal year 2013 (dollars in thousands):

	Millages	Taxes		
	Levied	Collected	Prior Years Taxes Collected	
<u>General Funds</u>				
Non-voted School Tax:				
Required Local Effort	5.208	\$ 710,742	\$ 682,925	\$ 753
Discretionary Local Effort	0.748	102,080	98,085	108
	5.956	\$ 812,822	\$ 781,010	\$ 861
<u>Capital Project Funds</u>				
Non-voted School Tax:				
Capital Improvements	1.500	\$ 204,706	\$ 196,695	\$ 231
<u>Debt Service Funds</u>				
Voted Tax:				
Debt Service	0.000	\$ -	\$ -	\$ 15

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The State Constitution limits the non-voted levying of taxes by the District to 10 mills (\$10.00 per thousand of assessed valuation). State law prescribes the upper limit of non-voted taxes to be levied on an annual basis, with the fiscal year 2013, limit being 7.456 mills, which includes up to 1.50 mills for the Capital Projects Funds. The voter approved levy for debt service is limited to 6.0 mills; for fiscal year 2013, no taxes for debt service were levied.

The total assessed value for calendar year 2012, on which the fiscal 2013 levy was based, was approximately \$136.5 billion, which is subject to change based upon appeals to the Broward County Value Adjustment Board.

The Broward County Revenue Collector is not required by law to make an accounting to the District of the difference between taxes levied and taxes collected. The State required the District to budget at a 96.0% collection rate. The actual property taxes collected or accrued for fiscal year 2013 were 96.1% of the taxes levied.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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6. CAPITAL ASSETS

A summary of changes in capital assets is as follows (in thousands):

	Balance 06/30/2012	Additions	Deletions	Transfers	Balance 06/30/2013
Primary Government:					
Capital assets not being depreciated:					
Land	\$ 229,475	\$ -	\$ -	\$ -	\$ 229,475
Land improvements	124,118	-	-	5,427	129,545
Construction in progress	83,283	41,654	(323)	(60,760)	63,854
Broadcast license intangible	3,600	-	-	-	3,600
Total capital assets not being depreciated	<u>440,476</u>	<u>41,654</u>	<u>(323)</u>	<u>(55,333)</u>	<u>426,474</u>
Other capital assets:					
Land improvements	308,764	1,020	-	8,709	318,493
Buildings and fixed equipment	3,499,523	2,465	-	46,624	3,548,612
Furniture, fixtures and equipment	415,481	16,410	(17,599)	3,658	417,950
Assets under capital leases	40,852	2,015	-	(11,942)	30,925
Audio visual	1,076	53	(277)	-	852
Computer software	54,813	1,727	(1,283)	-	55,257
Motor vehicles:					
Buses	60,795	160	-	8,284	69,239
Other	26,511	320	(51)	-	26,780
Total other capital assets at historical cost	<u>4,407,815</u>	<u>24,170</u>	<u>(19,210)</u>	<u>55,333</u>	<u>4,468,108</u>
Less accumulated depreciation for:					
Land improvements	(88,480)	(12,825)	-	-	(101,305)
Buildings and fixed equipment	(1,143,416)	(80,276)	-	-	(1,223,692)
Furniture, fixtures and equipment	(371,674)	(19,965)	17,599	(2,939)	(376,979)
Assets under capital leases	(27,848)	(3,310)	-	10,395	(20,763)
Audio visual	(626)	(170)	277	-	(519)
Computer software	(27,014)	(5,438)	1,283	-	(31,169)
Motor vehicles:					
Buses	(50,277)	(2,938)	-	(7,456)	(60,671)
Other	(21,383)	(1,313)	51	-	(22,645)
Total accumulated depreciation*	<u>(1,730,718)</u>	<u>(126,235)</u>	<u>19,210</u>	<u>-</u>	<u>(1,837,743)</u>
Total other capital assets, net	<u>2,677,097</u>	<u>(102,065)</u>	<u>-</u>	<u>55,333</u>	<u>2,630,365</u>
Total primary government, net	<u>3,117,573</u>	<u>(60,411)</u>	<u>(323)</u>	<u>-</u>	<u>3,056,839</u>
Internal service fund:					
Machinery and equipment	421	7	(30)	-	398
Accumulated depreciation*	(418)	(7)	29	-	(396)
Total Internal service fund, net	<u>3</u>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>2</u>
Total capital assets, net	<u>\$ 3,117,576</u>	<u>\$ (60,411)</u>	<u>\$ (324)</u>	<u>\$ -</u>	<u>\$ 3,056,841</u>

*Depreciation expense was recorded in the following governmental functions:

Instruction	\$ 79,564
Pupil personnel services	5,068
Instructional media services	764
Instruction & curriculum development	4,414
Instructional staff training services	1,233
Technology-Instructional	1,603
Board	160
General administration	333
School administration	3,292
Fiscal Services	629
Food Services	5,820
Central Services	1,363
Pupil Transportation Services	3,357
Operation of Plant	555
Maintenance of Plant	6,362
Technology-Administrative	160
Community Services	11,565
Total depreciation expense	<u>\$ 126,242</u>

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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7. INTERFUND TRANSACTIONS

Interfund Transfers. A summary of interfund transfers for the fiscal year ended June 30, 2013 is as follows (in thousands):

	General Fund	Major Debt Service Funds	Major Capital Funds	Other Governmental Funds	Total
Transfers Out:					
General Fund	\$ -	\$ 5,074	\$ 75	\$ 43	\$ 5,192
Local Millage Capital Improvement Funds	64,597	140,110	-	-	204,707
ARRA Economic Stimulus Capital Project Funds	-	55	-	-	55
Other Capital Improvement Funds	9,742	11,829	4,714	-	26,285
Other Governmental Funds	2,200	-	-	-	2,200
Total Primary Government	\$ 76,539	\$ 157,068	\$ 4,789	\$ 43	\$ 238,439

The transfers in to the General Fund primarily relate to the funding of maintenance and repairs of existing school facilities pursuant to Chapter 1013 of the Florida Statutes. The transfers in also represent reimbursement of property and casualty insurance premiums pursuant to Chapter 1011.71 of the Florida Statutes. The transfers in to the Debt Service Funds relate to the funding of principal and interest payments on the District's outstanding debt issues.

Interfund Receivables and Payables. Individual fund receivable and payable balances as reported in the Governmental Funds Balance Sheet at June 30, 2013 are as follows (in thousands):

	Payable Fund				Total
	ARRA Economic Stimulus	Major Debt Service Funds	ARRA Economic Stimulus Capital Projects	Other Governmental Funds	
Receivable Fund:					
General Fund	\$ 1,303	\$ -	\$ -	\$ 27,713	\$ 29,016
Other Capital Improvement Funds	-	-	3,506	-	3,506
Local Millage Capital Improvement Funds	-	8,000	-	-	8,000
Total	\$ 1,303	\$ 8,000	\$ 3,506	\$ 27,713	\$ 40,522

Interfund receivables and payables relate to temporary funding of negative cash balances.

8. TAX ANTICIPATION NOTES

On November 1, 2012, the District issued Tax Anticipation Notes ("TANS"), Series 2012. The \$125.0 million note proceeds were used to pay fiscal year 2013 operating expenditures prior to the receipt of ad valorem taxes. Interest costs incurred on the life of this issue for the year ended June 30, 2013 were \$0.7 million, with the effective yield of 0.13%. There was no arbitrage rebate due on the TANS, Series 2012. The notes came due January 25, 2013.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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Short-term debt activity for the year ended June 30, 2013 was as follows (in thousands):

	Beginning Balance July 1, 2012	Issued	Redeemed	Ending Balance June 30, 2013
Tax Anticipation Notes	\$ -	\$ 125,000	\$ 125,000	\$ -

9. CAPITAL LEASES

Property acquired under capital leases, which is stated at acquisition cost, is included in the government-wide financial statements. At June 30, 2013, the various components of property acquired under capital leases reported in the government-wide statements were as follows (in thousands):

	<u>Amount</u>
Furniture, fixtures and equipment	\$ 12,470
Buses	18,455
Subtotal	<u>30,925</u>
Less: Accumulated Depreciation	<u>(20,763)</u>
Total Net Book Value	<u>\$ 10,162</u>

The following is a summary of changes in capital leases for the fiscal year ended June 30, 2013 (in thousands):

	Interest Rate	Final Maturity Date	June 30, 2012	Increases	Decreases	June 30, 2013
Computer equipment	3.71%	12/18/2012	\$ 488	\$ -	\$ (488)	\$ -
School buses	4.06%	12/18/2016	5,107	-	(1,056)	4,051
Computer equipment	3.27%	06/30/2014	656	-	(323)	333
Computer equipment	3.27%	06/30/2014	1,368	-	(673)	695
Buses/Equipment	4.13%	11/01/2014	8,742	-	(3,390)	5,352
School buses	1.81%	05/10/2021	-	5,032	-	5,032
Total capital leases			<u>\$ 16,361</u>	<u>\$ 5,032</u>	<u>\$ (5,930)</u>	<u>\$ 15,463</u>
Less: portion due within one year						<u>(6,250)</u>
Total capital leases due in more than one year						<u>\$ 9,213</u>

The following is a summary of the future minimum lease payments under capital leases together with the present value of minimum lease payments as of June 30, 2013 (in thousands):

<u>Fiscal Year</u>	<u>Amount</u>
2014	\$ 6,702
2015	3,790
2016	1,931
2017	1,305
2018	678
2019-2021	<u>2,035</u>
Total minimum lease payments	16,441
Less:	
Amount representing interest	<u>(978)</u>
Present value of minimum lease payments	<u>\$ 15,463</u>

The amount representing interest was calculated using annual rates ranging from 1.81% to 4.13%.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
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10. NON-CURRENT DEBT

The following is a summary of changes in non-current debt for the fiscal year ended June 30, 2013 (in thousands):

	Interest Rate	Final Maturity Date	June 30, 2012	Increases	Decreases	June 30, 2013	Amounts Due Within One Year
Bonds payable:							
Capital outlay bond issues:							
Series 2003A	3.00-5.00%	01/01/2013	6,970	-	(6,970)	-	-
Series 2005A	3.00-5.00%	01/01/2017	18,715	-	(3,300)	15,415	3,455
Series 2005B	3.50-5.00%	01/01/2020	2,720	-	(345)	2,375	325
Series 2006A	3.50-5.00%	01/01/2026	215	-	(40)	175	5
Series 2008A	3.25-5.00%	01/01/2028	4,485	-	(80)	4,405	80
Series 2009A- New Money	2.00-5.00%	01/01/2029	1,085	-	(40)	1,045	40
Series 2009A- Refunding	2.00-5.00%	01/01/2019	1,990	-	(255)	1,735	260
Series 2010A- Refunding	4.00-5.00%	01/01/2022	6,895	-	(475)	6,420	505
Series 2011A- Refunding	3.00-5.00%	01/01/2023	12,265	-	(2,715)	9,550	3,265
Total capital outlay bond issues			<u>55,340</u>	<u>-</u>	<u>(14,220)</u>	<u>41,120</u>	<u>7,935</u>
Certificates of participation:							
Series 2000 QZAB	(i)	12/20/2013	350	-	(350)	-	-
Series 2001 QZAB	(ii)	06/28/2014	369	-	(369)	-	-
Series 2003A	2.00-5.25%	07/01/2013	5,540	-	(5,540)	-	-
Series 2004A	2.00-5.25%	07/01/2017	37,640	-	(6,825)	30,815	7,170
Series 2004B	5.00-5.25%	07/01/2017	65,110	-	(11,495)	53,615	12,415
Series 2004C	2.50-5.25%	07/01/2016	29,790	-	(6,995)	22,795	7,275
Series 2004D	Variable	07/01/2029	113,825	-	-	113,825	-
Series 2004 QZAB	(iii)	12/22/2020	478	-	(53)	425	53
Series 2005A	3.00-5.00%	07/01/2030	154,570	-	(7,520)	147,050	7,785
Series 2005B	Variable	09/27/2012	44,460	-	(44,460)	-	-
Series 2006A	4.00-5.25%	07/01/2028	193,825	-	(8,640)	185,185	8,990
Series 2006B	Variable	07/01/2031	65,000	-	-	65,000	-
Series 2007A	3.50-5.00%	07/01/2032	233,130	-	(8,785)	224,345	9,195
Series 2008A	3.15-5.25%	07/01/2033	263,205	-	(7,640)	255,565	7,970
Series 2009A T-E	5.00-5.25%	07/01/2027	20,140	-	-	20,140	-
Series 2009A BAB	7.40%	07/01/2034	63,910	-	-	63,910	-
Series 2009A QSCB	(iv)	07/01/2024	49,913	-	-	49,913	4,540
Series 2010A QSCB	6.45%	07/01/2027	51,645	-	-	51,645	-
Series 2011A	2.00-5.00%	07/01/2024	171,425	-	-	171,425	-
Series 2012A	4.00-5.00%	07/01/2028	270,650	-	-	270,650	5,750
Series 2012B	2.258%	07/01/2021	-	44,535	-	44,535	-
Total certificates of participation			<u>1,834,975</u>	<u>44,535</u>	<u>(108,672)</u>	<u>1,770,838</u>	<u>71,143</u>
Total bonds and certificates of participation payable			<u>\$ 1,890,315</u>	<u>\$ 44,535</u>	<u>\$ (122,892)</u>	<u>1,811,958</u>	
Add: net premium/discount/deferral amount on refunding						78,795	8,770
Less: amounts due within one year						(87,848)	
Add: interest rate swap – fair value (GASB 53)						41,293	
Total debt, net of premiums and discounts						<u>\$ 1,844,198</u>	<u>\$ 87,848</u>

- (i) Interest on the Series 2000 QZAB is paid by the Federal government in the form of an annual tax credit to the bank or other financial institution that holds the QZAB. Annual payments of \$350,712 will be made for twelve consecutive years, being deposited in an escrow account held by a fiscal agent, which when coupled with interest earnings and net appreciation in market value will be sufficient to pay off the principal balance of the QZAB, in full, at maturity on December 20, 2013.
- (ii) Interest on the Series 2001 QZAB is paid by the Federal government in the form of an annual tax credit to the bank or other financial institution that holds the QZAB. Annual payments of \$368,121 will be made for twelve consecutive years, beginning on June 30, 2002, which will pay off the principal balance of the QZAB, in full, by its maturity on June 28, 2014.
- (iii) Interest on the Series 2004 QZAB is paid by the Federal government in the form of an annual tax credit to the bank or other financial institution that holds the QZAB. Annual payments of \$53,062 will be made for sixteen consecutive years, being deposited in an escrow account held by a fiscal agent, which when coupled with interest earnings and net appreciation in market value will be sufficient to pay off the principal balance of the QZAB, in full, at maturity on December 22, 2020.
- (iv) Series 2009A-QSCBs (Qualified School Construction Bonds) are issued with principal only repaid by the District (no interest) and the investor receives a tax credit in lieu of interest payment. Annual payments of \$4,540,000 will be made for eleven consecutive years, being deposited in an escrow account held by a fiscal agent. The Series 2009A-QSCB will mature on July 1, 2024.

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The capital outlay bond issues (COBI) are retired by the State for the District. The bonds mature serially and are secured by a pledge of the District's share of revenue from the sale of license plates. The State Board of Administration determines the sinking fund requirements for these bonds annually. The sinking fund, maintained in the COBI Debt Service Fund, at June 30, 2013 was \$1.1 million.

On September 12, 2012, the District converted the interest rate of the outstanding Certificates of Participation, Series 2006B, which were originally issued in June 2006 with a variable interest rate determined weekly, to an index floating rate. In the current financial market, the most cost effective variable rate mode is to place the Series 2006B with a bank where the variable rate is set based on an index. This interest rate conversion locked in a rate spread, eliminating certain risks associated with variable rate obligations and reducing the District's debt service cost.

On September 27, 2012, the District issued the Certificates of Participation, Series 2012B for \$44.5 million to currently refund the Certificates of Participation, Series 2005B, through a negotiated private sale. This current refunding was completed in order to convert from the 2005B Certificates variable interest rate mode to a fixed interest rate of 2.258%. This allowed the District to eliminate the risk of future interest rate increases and lock in a fixed interest rate to a maturity at historically low interest rates.

The Certificates of Participation are liquidated through the COP-Series Debt Service Fund from the proceeds of the capital millage levied by the District. See Note 12 of the Notes to the Basic Financial Statements for further discussion of the Certificates.

The Tax Reform Act of 1986 requires local units of government to rebate to the federal government the income (in excess of interest costs) received from investing proceeds on substantially all tax-exempt debt issued subsequent to August 1986. Such rebate of cumulative arbitrage earnings must be paid every five years until such time as the proceeds have been expended. For the fiscal year ended June 30, 2013, the District has no accrued liability for rebatable arbitrage.

Annual requirements to amortize all bond issues outstanding as of June 30, 2013 are as follows (in thousands):

Year Ending June 30,	Capital Outlay Bond Issue			Certificates of Participation		
	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 7,935	\$ 2,000	\$ 9,935	\$ 71,143	\$ 85,677	\$ 156,820
2015	6,445	1,605	8,050	74,053	82,679	156,732
2016	6,155	1,283	7,438	79,153	79,246	158,399
2017	6,225	975	7,200	82,618	75,501	158,119
2018	2,405	664	3,069	89,343	71,759	161,102
2019-2023	9,235	1,776	11,011	508,077	300,556	808,633
2024-2028	2,625	405	3,030	555,996	174,392	730,388
2029-2033	95	4	99	299,260	45,546	344,806
2034	-	-	-	11,195	828	12,023
Total	<u>\$ 41,120</u>	<u>\$ 8,712</u>	<u>\$ 49,832</u>	<u>\$ 1,770,838</u>	<u>\$ 916,184</u>	<u>\$ 2,687,022</u>

11. DEFEASED DEBT

The FDOE issued State Board of Education (SBE), Capital Outlay Bonds Series 2011A, on January 5, 2012 for \$53.8 million. The proceeds of these bonds were used to advance refund \$27.3 million of the SBE, Capital Outlay Bonds, Series 2002B, and \$26.5 million of the SBE, Capital Outlay Bonds, Series 2003A. The Series 2002B bonds matured on January 1, 2013 and were called on January 1, 2012. The Series 2003A bonds maturing on January 1, 2014 were called on January 1, 2013. Therefore, this refunding became an in-substance defeasance in fiscal year 2013.

The District's pro rata share of the net proceeds of the Series 2011A totaling \$13.6 million (par value of \$12.3 million, plus bond premium of \$1.4 million less issuance costs of \$0.1 million) was placed in a trust account in fiscal year 2012 to refund the Series 2003A bonds. For fiscal year 2013, the liability for the Series 2003A has been removed from the District's government-wide financial statements. The economic gain associated with the refunding of the Series 2003A bonds was approximately \$3.1 million for the State. The District's share of this economic gain was approximately \$1.2 million.

12. OBLIGATION UNDER LEASE PURCHASE AGREEMENT-CERTIFICATES OF PARTICIPATION

The District entered into a Lease Purchase Agreement with the Corporation on June 15, 1989 and a Master Lease Purchase Agreement on July 1, 1990 (the "lease agreements") to finance the acquisition or construction of certain facilities, vehicles and equipment for District operations. On March 16, 2004, June 18, 2004, June 29, 2004, May 18, 2005, June 6, 2006, March 30, 2007, June 19, 2008, June 17, 2009, July 23, 2010, May 20, 2011 and April 5, 2012, the Corporation issued refunding and new money Certificates, Series 2004A (refunding), Series 2004B (refunding), Series 2004C, Series 2004D, Series 2005A, Series 2006A, Series 2006B, Series 2007A, Series 2008A, Series 2009A-Tax Exempt, Series 2009A-BAB, Series 2009A-QSCB, Series 2010A-QSCB, Series 2011A (refunding), Series 2012A (refunding) and Series 2012B (refunding) in the amounts of \$69.9 million, \$71.9 million, \$110.5 million, \$113.8 million, \$198.1 million, \$202.1 million, \$65.0 million, \$272.6 million, \$270.6 million, \$20.1 million, \$63.9 million, \$49.9 million, \$51.6 million, \$175.5 million, \$270.7 million and \$44.5 million respectively, to third parties, evidencing undivided proportionate interest in basic lease payments to be made by the District, as lessee, pursuant to the lease agreements. Interest rates ranged from 2.0% to 7.4%.

On September 27, 2012, the District issued the Certificates of Participation, Series 2012B for \$44.5 million to currently refund the Certificates of Participation, Series 2005, through a negotiated private sale. This current refunding was completed in order to convert from the 2005B Certificates variable interest rate mode to a fixed interest rate of 2.258%. This allowed the District to eliminate the risk of future interest rate increases and guarantee a fixed interest rate to a maturity at historically low interest rates.

In April 2012, the Corporation issued Certificate Series 2012A in the amount of \$270.7 million. The Series 2012A was issued to refund the outstanding Certificates of Participation pertaining to Series 2001A, Series 2001B and portions of Series 2003A and Series 2004C.

In May 2011, the Corporation issued Certificate Series 2011A in the amount of \$175.5 million. The Series 2011A was issued to refund a portion of the outstanding Certificates of Participation pertaining to Series 1997B, Series 2001A and Series 2001B.

In July 2010, the Corporation issued Certificate Series 2010A-QSCB (Qualified School Construction Bonds) in the amount of \$51.6 million. The Series 2010A-QSCB was issued to finance the cost of acquisition, construction, installation and equipping educational facilities. This is a taxable obligation with the District receiving a direct subsidy rebate of a portion of the interest cost from the U.S. Treasury.

The American Recovery and Reinvestment Act (ARRA) of 2009, signed into law on February 17, 2009, created two new categories of direct subsidy debt for schools districts: The Qualified School Construction Bonds (QSCBs) and the Build America Bonds (BABs). Neither the QSCBs nor the BABs represent incremental Federal funding, both must be repaid by the District.

In June 2009, the Corporation issued Certificate Series 2009A-Tax Exempt in the amount of \$20.1 million. The Series 2009A-TE was issued to finance the cost of acquisition, construction, installation and equipping educational facilities. The Series 2009A-TE is a conventional Fixed Rate issue with interest ranging from 5.0% to 5.25%.

In June 2009, the Corporation issued Certificate Series 2009A-BAB (Build America Bond) in the amount of \$63.9 million. The Series 2009A-BAB was issued to finance the cost of acquisition, construction, installation and equipping educational facilities. The Series 2009A-BAB Certificates are taxable debt instruments,

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whereby the District receives a direct rebate payment from the Federal Government equal to 35% of the interest cost. The Series 2009A-BAB is a conventional Fixed Rate issue with an interest rate of 7.4%.

In June 2009, the Corporation issued Certificate Series 2009A-QSCB (Qualified School Construction Bonds) in the amount of \$49.9 million. The Series 2009A-QSCB was issued to finance the cost of acquisition, construction, installation and equipping educational facilities. The Series 2009A-QSCB Certificates are non-interest obligations, and are issued as "principal only", i.e. the principal is repaid by the District.

In June 2008, the Corporation issued Certificate Series 2008A in the amount of \$270.6 million. The Series 2008A was issued to finance the cost of acquisition, construction, installation and equipping educational facilities. The Series 2008A is a conventional Fixed Rate issue with interest ranging from 3.15% to 5.25%.

In March 2007, the Corporation issued Certificate Series 2007A in the amount of \$272.6 million. The Series 2007A was issued to finance the cost of acquisition, construction, installation and equipping educational facilities. The Series 2007A is a conventional Fixed Rate issue with interest ranging from 3.5% to 5.0%.

In June 2006, the Corporation issued Certificates Series 2006A and 2006B in the amounts of \$202.1 million and \$65 million, respectively. Both Series were issued to finance the cost of acquisition, construction, installation and equipping educational facilities. The Series 2006A is a Conventional Fixed Rate issue with the interest rates ranging from 4.0% to 5.25%. The Series 2006B is a Variable Rate issue. Interest is calculated at a variable rate on a weekly basis and payable weekly.

In May 2005, the Corporation issued Certificates Series 2005A in the amount of \$198.1 million. The Series 2005A was issued to finance the cost of acquisition, construction, installation and equipping educational facilities. The Series 2005A is a Conventional Fixed Rate issue with the interest rates ranging from 3.0% to 5.0%.

On December 22, 2004, the District sold Series 2004-QZAB for \$1.0 million of which \$848,000 in principal will be repaid pursuant to the Trust Agreement.

The Corporation leases the facilities, vehicles and equipment to the District under the lease agreements, which are automatically renewable through varying dates (see summary below), unless earlier terminated following the occurrence of an event of default or a non-appropriation of funds to make lease payments, all as described and defined in the leases. Failure to appropriate funds to pay lease payments under any lease will, and an event of default under any lease may, result in the termination of all leases, including the 2004 QZAB, 2004A, 2004B, 2004C, 2004D, 2005A, 2006A, 2006B, 2007A, 2008A, 2009A-Tax Exempt, 2009A BAB, 2009A QSCB, 2010A QSCB, 2011A, 2012A and 2012B. The remedies on default include the immediate surrender and delivery of possession of all facilities, vehicles and certain equipment (excludes certain computer equipment) financed under all leases to the Trustee in the condition, state of repair and appearance required under the leases. Upon such surrender, the Trustee will sell or lease such facilities, vehicles and certain equipment in such manner and to such person as it determines appropriate. The proceeds of any sale or lease will be applied first to the payment in full of the Certificates and then to the payment of the District's obligations under the reimbursement agreement and finally to the payment of the District.

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A summary of the lease terms are presented as follows:

Certificates	Lease Term
Series 2004A-Refunding	June 30, 2017 as to the Facilities
Series 2004B-Refunding	June 30, 2017 as to the Facilities
Series 2004C	June 30, 2016 as to the Facilities
Series 2004D	June 30, 2029 as to the Facilities
Series 2004 QZAB	December 22, 2020 as to the Facilities
Series 2005A	June 30, 2030 as to the Facilities
Series 2006A	June 30, 2028 as to the Facilities
Series 2006B	June 30, 2031 as to the Facilities
Series 2007A	June 30, 2032 as to the Facilities
Series 2008A	June 30, 2033 as to the Facilities
Series 2009A-Tax Exempt	July 01, 2027 as to the Facilities
Series 2009A-BAB	July 01, 2034 as to the Facilities
Series 2009A-QSCB	July 01, 2024 as to the Facilities
Series 2010A-QSCB	July 01, 2027 as to the Facilities
Series 2011A-Refunding	July 01, 2024 as to the Facilities
Series 2012A-Refunding	July 01, 2028 as to the Facilities
Series 2012B-Refunding	July 01, 2021 as to the Facilities

The Series 2004A, 2004B, 2004C, 2004D, 2005A, 2006A, 2006B and 2008A Certificates are insured by Financial Security Assurance, Inc. The Series 2007A and Series 2009A-Tax Exempt are insured by Municipal Bond Investors Financial Guaranty Insurance Company. The Series 2009A-BAB Certificates and the Series 2009A-QSCB Certificates are not guaranteed under the financial guaranty insurance policy. The Series 2010A-QSCB Certificates are not insured by any municipal bond insurance policy. The Series 2011A Certificates are insured by Assured Guaranty. There is no insurance for the Series 2012A and 2012B issue.

The Certificates are not separate legal obligations of the District, but represent undivided interests in the basic lease payments to be made from appropriated funds budgeted annually by the Board for such purposes from current or other funds authorized by law and regulations of the Department of Education. However, neither the District, the State of Florida, nor any political subdivision thereof, shall be obligated to pay, except from appropriated funds, any sums due under the leases from any source of taxation. The full faith and credit of the District is not pledged for payment of such sums due hereunder and such sums do not constitute an indebtedness of the District within the meaning of any constitutional or statutory provision or limitation.

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The remaining obligation, as of June 30, 2013, through maturity to the holders of the Certificates, is as follows (in thousands):

Year Ending June 30,	Series 2004A	Series 2004B	Series 2004C	Series 2004D	Series 2004 QZAB	Series 2005A
2014	\$ 8,726	\$ 15,199	\$ 8,422	\$ 5,521	\$ 53	\$ 14,933
2015	8,721	15,198	8,325	5,521	53	14,933
2016	8,724	15,204	8,431	5,521	53	14,932
2017	8,725	15,198	-	5,521	53	9,729
2018	-	-	-	5,521	53	5,897
2019-2023	-	-	-	61,755	160	51,112
2024-2028	-	-	-	76,217	-	83,539
2029-2033	-	-	-	14,966	-	33,418
2034	-	-	-	-	-	-
Subtotal	34,896	60,799	25,178	180,543	425	228,493
Less: Interest	(4,081)	(7,184)	(2,383)	(66,718)	-	(81,443)
Total Principal	\$ <u>30,815</u>	\$ <u>53,615</u>	\$ <u>22,795</u>	\$ <u>113,825</u>	\$ <u>425</u>	\$ <u>147,050</u>

Year Ending June30,	Series 2006A	Series 2006B	Series 2007A	Series 2008A	Series 2009A T-E	Series 2009A BAB
2014	\$ 18,122	\$ 3,250	\$ 20,114	\$ 20,401	\$ 1,034	\$ 4,729
2015	18,120	3,250	20,110	20,403	1,034	4,729
2016	18,120	3,250	20,117	20,404	1,034	4,729
2017	18,120	3,250	20,114	20,405	1,034	4,729
2018	18,120	3,250	17,659	20,401	1,034	4,729
2019-2023	90,596	16,250	88,296	102,016	5,168	23,647
2024-2028	83,385	23,475	88,286	102,019	23,317	30,937
2029-2033	-	63,636	70,634	102,019	-	60,133
2034	-	-	-	-	-	12,023
Subtotal	264,583	119,611	345,330	408,068	33,655	150,385
Less: Interest	(79,398)	(54,611)	(120,985)	(152,503)	(13,515)	(86,475)
Total Principal	\$ <u>185,185</u>	\$ <u>65,000</u>	\$ <u>224,345</u>	\$ <u>255,565</u>	\$ <u>20,140</u>	\$ <u>63,910</u>

Year Ending June30,	Series 2009A QSCB	Series 2010A QSCB	Series 2011A	Series 2012A	Series 2012B	Total
2014	\$ 4,540	\$ 3,332	\$ 8,511	\$ 18,927	\$ 1,006	\$ 156,820
2015	4,540	3,332	8,511	18,946	1,006	156,732
2016	4,540	3,332	8,511	20,491	1,006	158,399
2017	4,540	3,332	8,511	28,782	6,076	158,119
2018	4,540	8,497	32,546	28,804	10,051	161,102
2019-2023	22,700	42,484	151,188	121,566	31,695	808,633
2024-2028	4,513	33,986	21,032	159,682	-	730,388
2029-2033	-	-	-	-	-	344,806
2034	-	-	-	-	-	12,023
Subtotal	49,913	98,295	238,810	397,198	50,840	2,687,022
Less: Interest	-	(46,650)	(67,385)	(126,548)	(6,305)	(916,184)
Total Principal	\$ <u>49,913</u>	\$ <u>51,645</u>	\$ <u>171,425</u>	\$ <u>270,650</u>	\$ <u>44,535</u>	\$ <u>1,770,838</u>

The Corporation entered into trust agreements with the Trustee pursuant to which the Certificates will be executed, delivered and paid under the terms of which (together with the leases) the facilities, vehicles and equipment will be acquired and/or constructed. Trust funds have been established with the Trustee to facilitate payments in accordance with the lease purchase agreement and the trust agreements securing payment of the Certificates.

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13. INTEREST RATE SWAPS

The District is a party to two interest rate swap agreements recorded in the financial statements in accordance with GASB Statement No. 53 ("GASB 53"), "Accounting and Financial Reporting for Derivative Instruments". All derivatives are to be reported in the Statement of Net Position at fair value, and all hedges must be tested for effectiveness to qualify for hedge accounting. Depending on the test results, the change in fair value is either reported in the Statement of Net Position, or in the Statement of Activities.

The District engaged an independent party to perform the valuation and required tests on these two swaps, and both swaps qualify for hedge accounting. Therefore, the change in fair value of the interest rate swaps for the period ended June 30, 2013 was reported as a derivative swap liability of \$41.3 million, offset by a corresponding deferred outflow account in the Statement of Net Position. The option for cancelling these swaps is only available to the District and not to the Counterparty. Following are disclosures of key aspects of these agreements:

A. Certificates of Participation, Series 2006B

Objective of the Interest Rate Swap – The District entered into a variable to fixed rate swap agreement for its Certificates of Participation, Series 2006B dated June 6, 2006. The objective was to achieve lower borrowing costs as compared to issuing regular fixed rate bonds at the time, by synthetically fixing interest rates on the subject certificates.

Terms – The Swap, with a notional amount of \$65.0 million, became effective on June 6, 2006. Under the terms of the swap agreement, the District will pay the Counterparty a fixed annual interest rate of 4.13%. The District will receive from the Counterparty a variable payment based on two floating rate structures: 1) from July 1, 2006 through June 30, 2009, the interest rate is based on the SIFMA Index; 2) from July 1, 2009 through June 30, 2031, the interest rate is based on 70% of the London Interbank Offered Rate (LIBOR). The swap agreement terminates on June 30, 2031.

Fair Value – The swap had a negative fair value of \$18.0 million as of June 30, 2013.

Swap Payments and Associated Debt – Using rates as of June 30, 2013, debt service requirements of the variable-rate debt and net swap payments, assuming current interest rates remain the same for their term, were as follows. As rates vary, variable rate bond interest payments and net swap payments will vary.

(dollars in thousands)

Year Ending June 30,	Series 2006B Principal	Interest Rate		
		Interest (1)	Swaps, Net (2)	Total
2014	\$ -	\$ 576	\$ 2,597	\$ 3,173
2015	-	576	2,597	3,173
2016	-	576	2,597	3,173
2017	-	576	2,597	3,173
2018	-	576	2,597	3,173
2019-2023	-	2,879	12,984	15,863
2024-2028	-	2,879	12,984	15,863
2029-2031	65,000	1,039	4,683	70,722
Total	\$ 65,000	\$ 9,677	\$ 43,636	\$ 118,313

(1) Assumes variable interest rate of 0.89% (actual rate on 6/30/13).

(2) Assumes fixed swap rate (payment) of 4.13% and variable swap rate (receipt) of 0.14%.

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Credit Risk – As of June 30, 2013, the District was not exposed to credit risk because the swap had a negative fair value. However, should interest rates change and the fair value of the swap becomes positive, the District would be exposed to credit risk in the amount of the derivative's fair value. The swap agreement contains a collateral agreement with the Counterparty. To mitigate the potential for credit risk, if a Counterparty's credit rating from either Standard & Poor's (S & P) and/or Moody's Investors Services is "A+"/A1, respectively or lower, and the fair value of the swap reaches certain threshold amounts, the swap requires collateralization of the fair value of the swap by the Counterparty with U. S. Government Securities. Collateral would be posted with a third party custodian.

Swap Counterparty Data as of June 30, 2013
(dollars in thousands)

Counterparty	Swap Notional Amount	Credit Rating		Swap Fair Value
		Moody's	S&P	
JP Morgan Chase Bank, N.A.	\$ 65,000	Aa3	A+	\$ (18,000)

Basis Risk – Basis risk is the risk that the interest rate paid by the District on underlying variable rate bonds to bondholders differs from the variable swap rate received from the applicable Counterparty. The swap exposes the District to basis risk since the District receives a variable rate based on Securities Industry and Financial Markets Association (SIFMA) formally known as Bond Market Association (BMA) to offset the variable rate the District pays on its bonds. The District is exposed to basis risk should the floating rate that it receives on a swap be less than the variable rate the District pays on the bonds. Depending on the magnitude and duration of any basis risk shortfall, the expected cost savings from the swap may not be realized.

Termination Risk – The District has the option to terminate the swap prior to its expiration date for any reason. The Counterparty may terminate the swap if the District fails to perform under the terms of the contract. If the swap is terminated, the Series 2006B certificates would no longer carry a synthetic fixed interest rate, and would be subject to the interest rate risk associated with variable rate debt. Also, if at the time of termination, the swap has a negative fair value, the District would be liable to the Counterparty for payment equal to the swap's fair value.

B. Certificates of Participation, Series 2004D

Objective of the Interest Rate Swap – The District entered into a variable to fixed rate swap agreement for its Certificates of Participation, Series 2004D dated June 30, 2004. The objective was to lower borrowing costs as compared to issuing regular fixed rate bonds at the time, by synthetically fixing interest rates on the subject certificates.

Terms – The Swap, with a notional amount of \$113.8 million, became effective on June 30, 2004. Under the terms of the swap agreement, the District will pay the Counterparty a fixed annual interest rate of 3.85%. The District will receive from the Counterparty a variable payment based on 67% of the LIBOR. The District will also pay the interest rate resulting from the periodic remarketing of the 2004D variable rate certificates. The swap agreement terminates on July 1, 2029.

Fair Value – The swap had a negative fair value of \$23.5 million as of June 30, 2013.

Swap Payments and Associated Debt – Using rates as of June 30, 2013, debt service requirements of the variable-rate debt and net swap payments, assuming current interest rates remain the same for their term, were as follows. As rates vary, variable rate bond interest payments and net swap payments will vary.

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(dollars in thousands)

Year Ending June 30,	Series 2004D Principal	Interest Rate		Total
		Interest (1)	Swaps, Net (2)	
2014	\$ -	\$ 569	\$ 4,234	\$ 4,803
2015	-	569	4,234	4,803
2016	-	569	4,234	4,803
2017	-	569	4,234	4,803
2018	-	569	4,234	4,803
2019-2023	36,250	2,629	19,563	58,442
2024-2028	63,300	1,332	9,908	74,540
2029	14,275	71	531	14,877
Total	\$ 113,825	\$ 6,877	\$ 51,172	\$ 171,874

- (1) Assumes variable interest rate of 0.50% (actual rate on 6/30/2013).
(2) Assumes fixed swap rate (payment) of 3.85% and variable swap rate (receipt) of 0.13%.

Credit Risk – As of June 30, 2013, the District was not exposed to credit risk because the swap had a negative fair value. However, should interest rates change and the fair value of the swap become positive, the District would be exposed to credit risk in the amount of the derivative's fair value. The swap agreement contains a collateral agreement with the Counterparty. To mitigate the potential for credit risk, if a Counterparty's credit rating from either Standard & Poor's (S & P) and Moody's Investors Services is "A+"/>A1, respectively or lower, and the fair value of the swap reaches certain threshold amounts, the swap requires collateralization of the fair value of the swap by the Counterparty with U. S. Government Securities. Collateral would be posted with a third party custodian.

Swap Counterparty Data as of June 30, 2013
(dollars in thousands)

Counterparty	Swap Notional Amount	Credit Rating		Swap Fair Value
		Moody's	S&P	
Citibank, N.A., New York	\$ 113,825	A3	A	\$ (23,500)

Basis Risk – Basis risk is the risk that the interest rate paid by the District on underlying variable rate bonds to bondholders differs from the variable swap rate received from the applicable counterparty. The swap exposes the District to basis risk since the District receives a percentage of LIBOR to offset the variable rate the District pays on its bonds. The District is exposed to basis risk should the floating rate that it receives on a swap be less than the variable rate the District pays on the bonds. Depending on the magnitude and duration of any basis risk shortfall, the expected cost savings from the swap may not be realized.

Termination Risk – The District has the option to terminate the swap prior to its expiration date for any reason. The Counterparty may terminate the swap if the District fails to perform under the terms of the contract. If the swap is terminated, the Series 2004D certificates would no longer carry a synthetic fixed interest rate, and would be subject to the interest rate risk associated with variable rate debt. Also, if at the time of termination, the swap has a negative fair value, the District would be liable to the Counterparty for payment equal to the swap's fair value.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013**

14. COMPENSATED ABSENCES

District employees are granted a specific number of vacation days and sick leave with pay as services are rendered. Certain employees are paid for portions of sick leave accrued but not used in a fiscal year. Administrative, supervisory and non-instructional professional employees are paid for unused vacation (up to a maximum of 60 days) upon termination. All other eligible employees are paid for unused vacation (up to a maximum of 50 days) upon termination.

All employees are eligible to receive portions of accumulated unused sick pay upon retirement. Such portions are determined based upon the employee's length of service. Prior to July 1, 2004, Florida Statutes and Board policy limited retirement sick leave payments to no more than 25% of the sick leave accumulated on or after July 1, 2001, up to a maximum payment of 60 days. Beginning July 1, 2004, this limitation was eliminated.

At June 30, 2013, the estimated current liability for accumulated sick leave including retirement and social security contributions was \$8.4 million and \$0.1 million in the General Fund and Special Revenue Funds, respectively. The balance of compensated absences payable from future resources was \$26.4 million for accumulated vacation leave and \$130.3 million for accumulated sick leave and are only reflected in the governmental activities in the government-wide presentation. The net change between the prior year balance and the current year balance of the non-current portion was recorded in the government-wide statements as a current year expense.

The following is a summary of changes in the liability for compensated absences for the fiscal year ended June 30, 2013 (in thousands):

Balance - June 30, 2012		\$ 166,633
Additions		78,805
Reductions		(80,114)
Balance - June 30, 2013		165,324
Less:		
Amount due within one year		
Current portion (modified accrual basis)	\$ 8,527	
Non-current portion		156,797
Other amount due within one year	11,452	
Total due in more than one year		\$ 145,345
Total amount due within one year (full accrual basis)	\$ 19,979	

15. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The District administers a single employer defined benefit plan in accordance with the Governmental Accounting Standard Board Statement No. 45 ("GASB 45"), "Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions", for certain postemployment benefits including continued coverage for the retirees and dependents in the Medical/Prescription Plans as well as participation in the Employer-sponsored Dental group plan. In addition, retirees are eligible to continue the Employer-sponsored term life insurance policy provided by the District. GASB 45's basic concept is to recognize the cost of an employee's OPEB during the period of service. As defined in the statement, a significant expense recognizing the past and future costs of providing OPEB benefits is required to be recorded annually. For fiscal year 2013, the funded status of the plan is determined using an actuarial roll-forward supplement based on the results of a full actuarial valuation previously performed as of January 1, 2013. The actuarially determined liability for the District was \$163,250,195 on January 1, 2013, being amortized over the remaining period of 25 years. The General Fund typically has been used in prior years to liquidate the long-term liabilities associated with the net pension obligation or other postemployment benefit obligations.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013**

Plan Description. The Other Postemployment Benefits Plan (Plan) operates as a single employer defined benefit plan. The benefits of the plan conform to Florida Statutes, which are the legal authority for the plan. The authority for establishing and amending the plan funding policy and benefits rests with the Board. Eligible retirees may choose among the same Medical Plan options available for active employees of the Employer. Prescription drug coverage is automatically extended to retirees and their dependents who continue coverage under any one of the Medical Plan options. Covered retirees and their dependents are subject to all the same medical, prescription and life insurance benefits and rules for coverage as are active employees. Retirees and their dependents are permitted to remain covered under the District's respective medical plans as long as they pay the premium for the plan and coverage elected. This conforms to the requirement for Florida governmental employers' provision of the Section 112.081, Florida Statutes. The premiums charged are based on a blending of the experience among younger active employees and older retired employees. Since the older retirees actually have higher costs, that means that the District is actually subsidizing the cost of the retiree coverage because it pays all or a significant portion of that premium on behalf of the active employees, providing an implicit rate subsidy. Additionally, certain retirees receive insurance coverage at a lower (explicitly subsidized) premium rate under the District's Retirement Assistance Program. The District, therefore, has assumed an obligation to pay for that implicit subsidy for the covered lifetime of the current retirees and their dependents, as well for the covered lifetime of the current employees after they retire in the future. The District does not prepare a standalone financial report for the Plan, and the Plan is not included in the report of a Public Entity Retirement System or another entity.

Funding Policy. The District plans to fund this postemployment benefit on a pay-as-you-go basis. For fiscal year 2012-13, approximately 1,272 retirees received post-employment benefits, and 63 retirees receive life insurance postemployment benefits. The District provided required employer contributions toward the annual OPEB cost in the amount of \$7,882,067.

Annual OPEB Cost and Net OPEB Obligations. The OPEB cost is calculated based on the Annual Required Contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB 45. The following is a summary of changes for the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation for the fiscal year ended June 30, 2013 (in thousands):

		FY 2013
Annual Required Contribution (ARC)		
Normal Cost	\$ 9,177	
Amortization of Unfunded Actuarial Accrued Liability (UAAL)	7,687	
ARC		\$ 16,864
Interest on net OPEB Obligation		1,589
Adjustment to ARC		(1,816)
Annual OPEB cost (expense)		16,637
Less: Contributions made		(7,822)
Net OPEB Obligation Increase		8,815
Net OPEB Obligation, Beginning of Year		45,393
Net OPEB Obligation, End of Year		\$ 54,208

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013**

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the fiscal year ended June 30, 2013, and the two preceding years were as follows (in thousands):

Fiscal Year Ended	Annual OPEB Cost	Amount Contributed	Percent of Annual OPEB Cost Contributed	Net OPEB Obligation
06/30/2011	\$ 17,190	\$ 8,157	47.45%	\$ 37,008
06/30/2012	\$ 16,568	\$ 8,183	49.39%	\$ 45,393
06/30/2013	\$ 16,637	\$ 7,822	47.02%	\$ 54,208

Funded Status and Funding Progress. The funded status of the plan as of June 30, 2013, was as follows (in thousands):

Actuarial Accrued Liability (a)	\$ 163,250
Actuarial Value of Assets (b)	-
Unfunded Actuarial Accrued Liability (a-b)	<u>\$ 163,250</u>
Funded Ratio (b)/ (a)	0.0%
Covered Payroll (Active Plan Members) (c)	\$ 1,053,105
Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll ((a)-(b))/ (c)	15.50%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projection of benefits for financial reporting purposes are based on the substantive plan provisions, as understood by the employer and participating members, and include the type of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and participating members. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Significant methods and assumptions were as follows:

Actuarial Valuation Date	January 1, 2013
Actuarial Cost Method	Entry Age Normal Cost
Amortization Method	Level Percent of Payroll
Remaining Amortization Period	26 Years, Closed
Asset Valuation Method	Plan Not Funded
Investment Return Discount Rate *	3.5%
Assumed Rate of Payroll Growth *	3.5%
Healthcare Inflation Rate	Increase of 9% for First Year, Reduced by 5% Until Ultimate Rate of 4% is reached

* Includes a price inflation assumption of 3 percent.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013**

16. RETIREMENT PLANS

Plan Description: All regular employees of the District are covered by the Florida Retirement System, a State-administered cost-sharing multiple-employer defined benefit retirement plan ("Plan"). Plan provisions are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code, wherein Plan eligibility, contributions, and benefits are defined and described in detail. Essentially, all regular employees of participating employers are eligible and must enroll as members of the Plan. Benefits vest at specified ages or number of years of service depending upon the employee's classification. The Plan also includes an early retirement provision but imposes a penalty for each year a member retires before the specified retirement age. The Plan provides retirement, disability, and death benefits, and annual cost-of-living adjustments, as well as supplements for certain employees to cover social security benefits lost by virtue of retirement system membership. The Plan's financial statements and required supplemental information are included in the comprehensive annual financial report of the State of Florida which may be obtained by contacting the Florida State Comptroller's Office in Tallahassee, Florida. Also, an annual report on the Plan which includes its financial statements, required supplemental information, actuarial report, and other relevant information may be obtained by contacting the Florida Department of Management Services, Division of Retirement, P.O. Box 9000, Tallahassee, Florida, 32315-9000.

The contribution rates for Plan members are established, and may be amended, by the State of Florida. For the fiscal year ended June 30, 2013, contribution rates were as follows:

Class or Plan	Contribution Rates	
	Employee	Employer ^(A)
Florida Retirement System, Regular	3.00%	5.18%
Florida Retirement System, County Elected Officers	3.00%	10.23%
Florida Retirement System, Senior Management Service	3.00%	6.30%
Florida Retirement System, Special Risk	3.00%	14.90%
Teachers' Retirement System, Plan E	6.25%	11.35%
State & County Officers and Employees' Retirement System, Plan A	6.00%	11.10%
State & County Officers and Employees' Retirement System, Plan B	4.00%	9.10%
Deferred Retirement Option Program	-	5.44%

Note: (A) Rates include the post-employment health insurance supplement of 1.11% and the administrative/educational fee of 0.03%.

The District's required contributions are reported in accordance with GASB Statement No. 27, "Accounting for Pensions by State and Local Governmental Employers." The District's contributions to the Plan (including employee contributions) for the fiscal years ending June 30, 2013, June 30, 2012 and June 30, 2011 totaled \$93.1 million, \$87.9 million and \$141.6 million respectively, which were equal to the required contributions for each fiscal year.

17. RETIREMENT INCENTIVE PROGRAMS

In addition to the retirement benefits described in Note 16, the District has authorized an early retirement incentive to provide financial assistance for the purchase of health and life insurance to our retirees.

For those eligible employees who qualify for the retirement incentive programs, the Employer's Retirement Assistance Program (RAP) Incentives, listed below are brief descriptions and eligibility criteria of this Plan.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013**

RAP effective July 1, 2008 through October 15, 2008:

- Are retired under the RAP.
- Effective upon retirement, the District will provide paid employee health insurance (HMO or Consumer Driven Plan premium) until the employee is Medicare eligible.
- Were insured under the Employer's group life insurance program on the last day before the insured's retirement.
- Are one of the following:
 - Full-time bargaining unit members who are at least age 55 and on Step 20 or higher on the teachers' salary schedule in the FRS and who have at least ten (10) years of service in the District.
 - Full-time bargaining unit members who are at least age 55 and on Step 20 or above in the TRS and who have at least ten (10) years of service in the District.

A summary of the total expenditures for the fiscal year ended June 30, 2013 is as follows (dollars in thousands):

	<u>Number of Participants</u>	<u>Health Insurance*</u>	<u>Life Insurance</u>	<u>Total</u>
RAP	55	\$ 252	\$ 6	\$ 258
Total	<u>55</u>	<u>\$ 252</u>	<u>\$ 6</u>	<u>\$ 258</u>

*Net of Florida Retirement System subsidy if applicable

The District will subsidize health and life insurance premiums for those qualified employees on an annual basis. The subsidies continue until age 65. Premium costs in excess of the subsidy are borne by the participants. The District's expenditures are recognized in the fiscal year in which they are paid, and are not funded in advance on an actuarially determined basis. As of June 30, 2013, 55 employees participated in the District's retirement incentive program.

Effective July 1, 1998, employees who have vested under the Plan may elect to participate in the State of Florida's Deferred Retirement Option Program (DROP). Under DROP provisions, a participant will have his monthly retirement benefit paid directly into DROP where it will earn tax deferred interest at a rate established by the State, compounded monthly, for up to 60 months, except for teachers who may be granted extensions of 36 months upon the Superintendent's approval. The participant may continue to work for the District until his pre-selected termination date or the end of the DROP period. At termination, the participant will receive a lump sum payment of his accumulated DROP benefits, and, thereafter, he will receive his monthly Plan benefit. As of June 30, 2013, there were 1,643 District employees participating in the DROP incentive program.

18. FICA ALTERNATIVE

The District has established the FICA Alternative Retirement Plan (the "FICA Plan"), a defined contribution retirement plan, for certain temporary employees not covered under the Plan. Under provision of the Internal Revenue Code (IRC) section 3121(b)(7)(F), public employers could place employees not covered under existing employer pension plans into an alternative retirement plan in place of social security. The FICA Plan was established under IRC section 401(a) and requires a mandatory pre-tax contribution of 7.5% in lieu of social security. The FICA Plan is noncontributory for the District and eliminates the required match of social security contributions. Approximately 5,580 temporary employees are currently participating in the FICA Plan. For the period ended June 30, 2013, \$2.5 million was contributed by participating employees based on gross wages of \$33.8 million. A third party administrator administers the FICA Plan with administrative fees being paid for by the District.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013**

19. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and students; and natural disasters. Worker's compensation, automobile liability, general liability and health insurance coverage are being provided on a self-insurance basis up to specified limits. The District purchases commercial insurance for certain risks in excess of the self-insurance coverage and for other risks of loss. The District has contracted with an insurance administrator to administer these self-insurance programs, including the processing, investigating and payment of claims.

The District reports the self-insurance programs in the self-insurance internal service funds ("Self Insurance Fund"). Amounts are transferred from the General Fund to the Self-Insurance Fund to provide sufficient resources to cover claims incurred, to pay for the purchase of excess insurance, to pay the insurance service agent's administrative fee, and to pay for the District risk management administrative costs. Settled claims resulting from risks described above have not exceeded commercial coverage for the past three years.

The claims liability for workers compensation, automobile liability and general liability are based on an actuarial evaluation performed by an independent actuary as of June 30, 2013 using a margin for a 50% confidence level. With the 50% confidence level, the actuary is estimating the margin necessary so that there is a 50% likelihood that the funding level will be sufficient to cover the actual liabilities. The employee health insurance liability is based on an independent actuary of estimated claims that have been incurred but not reported. The total claims liability of \$82.2 million at June 30, 2013 includes estimated losses for all reported claims and for claims incurred but not reported.

A summary of changes in the estimated liability for self-insured risks is as follows (in thousands):

	2013	2012
Balance, beginning of year	\$ 57,688	\$ 43,882
Additions:		
Estimated future claims	136,686	31,553
Reductions:		
Claims payments	(112,158)	(17,747)
	82,216	\$ 57,688
less: portion due within one year	(44,479)	
Total due in more than one year	\$ 37,737	

20. FUND BALANCE REPORTING

The District's fund balance is reported with the following hierarchy:

Nonspendable:

The District has \$12.0 million in inventory classified as nonspendable.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013**

Spendable:

Restricted for State Categorical Programs, Debt Service, Capital Projects, and Food Service:

Florida Statutes require certain revenues to be designated for the purposes of state categorical programs, debt service, capital projects, and food service. The restricted fund balance totaling \$315.7 million represents \$2.8 million in State categorical programs, \$3.0 million in debt service, \$276.3 million in capital projects, and \$33.6 million in food service.

Committed for Student Enrichment Programs:

The School Board had classified \$1.0 million as the committed fund balance for the student enrichment programs.

Assigned for School Operations and Miscellaneous Special Revenue:

The District's management has assigned spendable fund balances for school operations and miscellaneous special revenue. The assigned fund balance is \$12.8 million of which \$10.1 million is for school operations, and \$2.7 million is for miscellaneous special revenue funds.

Unassigned:

The District's unassigned fund balance is \$59.2 million.

The following table shows the District's fund balance classification at June 30, 2013 (in thousands):

	Major Funds							Total Governmental Funds
	General Fund	COPS Series Debt Service Fund	ARRA Economic Stimulus Debt Service Fund	Local Millage Capital Improvement Fund	ARRA Economic Stimulus Capital Project Fund	Other Capital Improvement Fund	Other Governmental Funds	
Fund Balances:								
Nonspendable:								
Inventories:								
General Fund	\$ 9,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,775
Special Revenue – Food Service	-	-	-	-	-	-	2,221	2,221
Restricted:								
State Required								
Carryover Programs	2,787	-	-	-	-	-	-	2,787
Debt Service	-	1,393	235	-	-	-	1,386	3,014
Capital Projects	-	-	-	74,819	20,048	169,720	11,751	276,338
Special Revenue – Food Service	-	-	-	-	-	-	33,649	33,649
Committed:								
Student Enrichment Programs	1,020	-	-	-	-	-	-	1,020
Assigned:								
School Operations:								
Encumbrances	10,117	-	-	-	-	-	-	10,117
Special Revenue – Miscellaneous	-	-	-	-	-	-	2,701	2,701
Unassigned:	59,180	-	-	-	-	-	-	59,180
Total Fund Balance:	\$ 82,879	\$ 1,393	\$ 235	\$ 74,819	\$ 20,048	\$ 169,720	\$ 51,708	\$ 400,802

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013**

The total of the assigned and unassigned amounts will be used to calculate fund balance as a percentage of revenues under the provisions of Section 1011.051, Florida Statutes. At the end of the fiscal year, the total amount of the assigned and unassigned General Fund balance was \$69.3 million or 3.9 percent of the General Fund's total revenues, and 4.4 percent of the General Fund's total revenues excluding Charter school revenues.

21. NET POSITION

The government-wide statement of net position reports all financial and capital resources of the District, as well as its liabilities. The difference between assets and liabilities are reported as net position. Net position are displayed in three components:

- Net investment in capital assets: Capital assets, net of accumulated depreciation and reduced by the outstanding balance of debt that is attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position: Net position where constraints on their use are: (1) externally imposed by creditors, grantors, contributors, laws, or regulations of other governments, or (2) imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position (deficit): All other assets and liabilities not part of the above categories. This amount represents the accumulated results of all past years' operations. The deficit in net position of governmental activities is due to long-term liabilities, including compensated absences.

The composition of net investment in capital assets as of June 30, 2013 is shown in the table below (in thousands):

Total capital assets, net of accumulated depreciation		\$	3,056,841
less:			
Total debt outstanding, net of unspent proceeds	\$		(1,749,874)
Retainage payable			(8,949)
Total related debt			(1,758,823)
Total net investment in capital assets		\$	1,298,018

22. COMMITMENTS AND CONTINGENCIES

At June 30, 2013, the District had purchase orders outstanding for goods and/or services related to future expenditures for the 2012-13 school year totaling \$6.8 million in the General Fund (\$6.6 was within assigned fund balance and \$0.2 million was restricted for State Categorical Programs), \$2.1 million in the Special Revenue Funds and \$52.6 million in the Capital Projects Funds. The accompanying financial statements do not give effect to these purchase orders.

The District has various agreements with other governmental agencies that may require the District to contribute additional financial resources, as anticipated by such agreements. Such liabilities are accrued at the time they become known to the District.

The District receives funding from the State of Florida under the FEPF and is based in part on a computation of the number of students attending different types of instruction (FTE Computation). The accuracy of data compiled by individual schools supporting the FTE Computation is subject to audit by the State and, if found to be in error, could result in refunds to the State or in decreases to future funding allocations. Additionally, the District participates in a number of federal, state and local grants, which are subject to financial, and compliance audits. It is the opinion of management that the amount of revenue, if any, which may be remitted back to the State due to errors in the FTE computation or the amount of grant expenditures, which may be disallowed by grantor agencies, would not be material to the financial position of the District.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013**

**Exhibit D-1
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The District is a defendant in numerous lawsuits as of June 30, 2013. In the opinion of management, the District's estimated aggregate liability with respect to probable losses has been provided for in the estimated liability for insurance risks and pending claims in the accompanying financial statements, after giving consideration to the District's related insurance coverage, as well as the Florida statutory limitations of governmental liability on uninsured risks. It is the opinion of management in consultation with its legal counsel, that the final settlements of these matters will not have a material adverse effect on the financial condition, changes in financial position, cash flows or changes in fund balance of the affected funds.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
REQUIRED SUPPLEMENTARY INFORMATION -
SCHEDULE OF FUNDING PROGRESS
OTHER POST-EMPLOYMENT BENEFITS PLAN
June 30, 2013

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll [(b-a)/c]
1/1/2009	\$ -	\$ 162,963,842	\$ 162,963,842	0.00%	\$ 1,249,244,794	13.04%
1/1/2011	\$ -	\$ 156,129,491	\$ 156,129,491	0.00%	\$ 1,187,368,260	13.15%
1/1/2013	\$ -	\$ 163,250,195	\$ 163,250,195	0.00%	\$ 1,053,104,641	15.50%

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2013

- 1. BUDGETARY BASIS OF ACCOUNTING**
- 2. SCHEDULE OF FUNDING PROGRESS - OTHER POST-EMPLOYMENT BENEFITS**

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	1,909,325.00	2,112,716.00	2,112,715.41	(0.59)
Federal Through State and Local	3200	12,281,447.00	13,242,434.00	13,242,434.17	0.17
State Sources	3300	976,973,722.00	939,134,065.00	939,134,064.58	(0.42)
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	780,309,919.00	781,871,130.00	781,871,130.34	0.34
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00		0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00		0.00	0.00
Local Sales Taxes	3418, 3419	0.00		0.00	0.00
Charges for Service - Food Service	345X	0.00		0.00	0.00
Impact Fees	3496	0.00		0.00	0.00
Other Local Revenue		40,005,454.00	48,521,598.00	48,521,596.45	(1.55)
Total Local Sources	3400	820,315,373.00	830,392,728.00	830,392,726.79	(1.21)
Total Revenues		1,811,479,867.00	1,784,881,943.00	1,784,881,940.95	(2.05)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	1,211,972,706.00	1,186,002,110.00	1,175,742,207.02	10,259,902.98
Student Personnel Services	6100	90,287,436.00	94,734,858.00	94,631,372.29	103,485.71
Instructional Media Services	6200	20,839,308.00	20,555,293.00	20,236,643.07	318,649.93
Instruction and Curriculum Development Services	6300	18,142,326.00	16,941,087.00	16,763,605.30	177,481.70
Instructional Staff Training Services	6400	3,952,490.00	3,857,185.00	3,792,216.92	64,968.08
Instructional-Related Technology	6500	16,852,953.00	19,784,022.00	19,701,979.22	82,042.78
Board	7100	3,265,850.00	3,461,541.00	3,450,047.62	11,493.38
General Administration	7200	11,078,091.00	6,181,071.00	6,136,291.82	44,779.18
School Administration	7300	116,125,875.00	121,512,343.00	121,395,453.83	116,889.17
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	8,088,826.00	7,942,706.00	7,834,445.74	108,260.26
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	48,657,888.00	49,927,220.00	49,274,075.11	653,144.89
Student Transportation Services	7800	71,310,777.00	84,215,006.00	83,508,187.49	706,818.51
Operation of Plant	7900	159,203,543.00	165,164,352.00	164,670,735.01	493,616.99
Maintenance of Plant	8100	60,071,818.00	62,060,991.00	59,248,212.96	2,812,778.04
Administrative Technology Services	8200	6,322,888.00	2,968,631.00	2,800,679.11	167,951.89
Community Services	9100	15,293,506.00	15,349,492.00	14,710,541.88	638,950.12
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720		131,647.00	131,646.47	0.53
Due and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			6,518,313.52	(6,518,313.52)
Total Expenditures		1,861,466,281.00	1,860,789,555.00	1,850,546,654.38	10,242,900.62
Excess (Deficiency) of Revenues Over (Under) Expenditures		(49,986,414.00)	(75,907,612.00)	(65,664,713.43)	10,242,898.57
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740		51,169.00	51,169.21	0.21
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600	70,761,774.00	76,539,235.00	76,539,234.60	(0.40)
Transfers Out	9700	(5,855,388.00)	(5,191,632.00)	(5,191,631.66)	0.34
Total Other Financing Sources (Uses)		64,906,386.00	71,398,772.00	71,398,772.15	0.15
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		14,919,972.00	(4,508,840.00)	5,734,058.72	10,242,898.72
Fund Balances, July 1, 2012	2800	77,145,621.00	77,145,621.00	77,145,620.86	(0.14)
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	92,065,593.00	72,636,781.00	82,879,679.58	10,242,898.58

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR FOOD SERVICE FUND IF MAJOR
For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Student Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instructional-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUND - OTHER FEDERAL PROGRAMS IF MAJOR
For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Student Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instructional-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditure:		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE - FEDERAL ECONOMIC STIMULUS PROGRAMS FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	0.00		0.00	0.00
Federal Through State	3200	11,372,125.57	14,140,898.00	6,953,133.50	(7,187,764.50)
State Sources	3300	0.00		0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00		0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00		0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00		0.00	0.00
Local Sales Taxes	3418, 3419	0.00		0.00	0.00
Charges for Service - Food Service	345X	0.00		0.00	0.00
Impact Fees	3496	0.00		0.00	0.00
Other Local Revenue		0.00		0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		11,372,125.57	14,140,898.00	6,953,133.50	(7,187,764.50)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	4,519,675.93	5,407,228.00	1,724,995.68	3,682,232.32
Student Personnel Services	6100	0.00		0.00	0.00
Instructional Media Services	6200	0.00		0.00	0.00
Instruction and Curriculum Development Services	6300	313,960.15	1,126,316.00	1,062,762.11	63,553.89
Instructional Staff Training Services	6400	3,824,708.21	4,559,595.00	1,752,505.44	2,807,089.56
Instructional-Related Technology	6500	0.00		0.00	0.00
Board	7100	0.00		0.00	0.00
General Administration	7200	445,153.77	469,030.00	151,940.81	317,089.19
School Administration	7300	1,699,875.00	1,699,875.00	1,280,268.97	419,606.03
Facilities Acquisition and Construction	7410	0.00		0.00	0.00
Fiscal Services	7500	0.00		0.00	0.00
Food Services	7600	0.00		0.00	0.00
Central Services	7700	568,752.51	863,958.00	863,957.01	0.99
Student Transportation Services	7800	0.00	14,896.00	14,895.02	0.98
Operation of Plant	7900	0.00		0.00	0.00
Maintenance of Plant	8100	0.00		0.00	0.00
Administrative Technology Services	8200	0.00		0.00	0.00
Community Services	9100	0.00		0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	0.00		0.00	0.00
Interest	720	0.00		0.00	0.00
Dues and Fees	730	0.00		0.00	0.00
Miscellaneous	790	0.00		0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00		0.00	0.00
Other Capital Outlay	9300	0.00		101,808.46	(101,808.46)
Total Expenditures		11,372,125.57	14,140,898.00	6,953,133.50	7,187,764.50
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00		0.00	0.00
Premium on Sale of Bonds	3791	0.00		0.00	0.00
Discount on Sale of Bonds	891	0.00		0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00		0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00		0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00		0.00	0.00
Loans	3720	0.00		0.00	0.00
Sale of Capital Assets	3730	0.00		0.00	0.00
Loss Recoveries	3740	0.00		0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00		0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00		0.00	0.00
Face Value of Refunding Bonds	3715	0.00		0.00	0.00
Premium on Refunding Bonds	3792	0.00		0.00	0.00
Discount on Refunding Bonds	892	0.00		0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00		0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00		0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00		0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00		0.00	0.00
Transfers In	3600	0.00		0.00	0.00
Transfers Out	9700	0.00		0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	0.00		0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUND - MISCELLANEOUS IF MAJOR
For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Student Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instructional-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditure:		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Proceeds from Special Facility Construction Account	3770			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Special Revenue Funds			Total Nonmajor Special Revenue Funds
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and Cash Equivalents	1110	4,913,098.87	15,023.85	398,551.36	5,326,674.08
Investments	1160	28,564,928.74	58,841.46	2,318,504.67	30,942,274.87
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	45,939.29	0.00	9,312.65	55,251.94
Interest Receivable on Investment	1170	80,186.70	0.00	6,946.48	87,133.18
Due From Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	1,535,502.99	32,215,632.09	0.00	33,751,135.08
Inventory	1150	2,220,847.41	0.00	0.00	2,220,847.41
Prepaid Items	1230	0.00	0.00	0.00	0.00
<i>Restricted Assets:</i>					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Total Assets		37,360,504.00	32,289,497.40	2,733,315.16	72,383,316.56
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		37,360,504.00	32,289,497.40	2,733,315.16	72,383,316.56
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholding	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	1,380,434.54	3,968,909.31	32,634.74	5,381,978.59
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payabl	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentag	2150	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>					
Budgetary Funds	2161	0.00	27,713,134.27	0.00	27,713,134.27
Internal Funds	2162	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>					
Unearned Revenue	2410	0.00	607,453.82	0.00	607,453.82
Unavailable Revenue	2410	110,712.67	0.00	0.00	110,712.67
Total Liabilities		1,491,147.21	32,289,497.40	32,634.74	33,813,279.35
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
FUND BALANCES					
<i>Nonspendable:</i>					
Inventory	2711	2,220,847.41	0.00	0.00	2,220,847.41
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	2,220,847.41	0.00	0.00	2,220,847.41
<i>Restricted for:</i>					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00
Restricted for _____	2729	33,648,509.38	0.00	0.00	33,648,509.38
Total Restricted Fund Balance	2720	33,648,509.38	0.00	0.00	33,648,509.38
<i>Committed to:</i>					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00
<i>Assigned to:</i>					
Special Revenue	2741	0.00	0.00	2,700,680.42	2,700,680.42
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	2,700,680.42	2,700,680.42
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00
Total Fund Balances	2700	35,869,356.79	0.00	2,700,680.42	38,570,037.21
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		37,360,504.00	32,289,497.40	2,733,315.16	72,383,316.56

The accompanying notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Debt Service Funds						Total Nonmajor Debt Service Funds
		SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/ 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								
ASSETS								
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	36,399.21	0.00	36,399.21
Investments	1160	1,136,120.57	0.00	0.00	0.00	211,746.22	0.00	1,347,866.79
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investment:	1170	0.00	0.00	0.00	0.00	642.09	0.00	642.09
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>								
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	1,399.63	0.00	1,399.63
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted Assets:</i>								
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		1,136,120.57	0.00	0.00	0.00	250,187.15	0.00	1,386,307.72
DEFERRED OUTFLOWS OF RESOURCES								
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		1,136,120.57	0.00	0.00	0.00	250,187.15	0.00	1,386,307.72
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholding	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentag	2150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>								
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>								
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES								
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES								
<i>Nonspendable:</i>								
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principa	2713	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balance</i>	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>								
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	1,136,120.57	0.00	0.00	0.00	250,187.15	0.00	1,386,307.72
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balance</i>	2720	1,136,120.57	0.00	0.00	0.00	250,187.15	0.00	1,386,307.72
<i>Committed to:</i>								
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balance</i>	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>								
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balance</i>	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balance</i>	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	1,136,120.57	0.00	0.00	0.00	250,187.15	0.00	1,386,307.72
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		1,136,120.57	0.00	0.00	0.00	250,187.15	0.00	1,386,307.72

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013**

	Account Number	Capital Projects Funds									
		Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	Total Nonmajor Capital Projects Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES											
ASSETS											
Cash and Cash Equivalents	1110	333,779.51	0.00	0.00	59,260.83	0.00	720,879.38	0.00	0.00	0.00	1,113,919.72
Investments	1160	1,941,705.49	0.00	0.00	344,739.87	0.00	4,193,593.01	0.00	0.00	0.00	6,480,038.37
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	5,904.45	0.00	0.00	680.43	0.00	9,630.14	0.00	0.00	0.00	16,215.02
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>											
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Other Agencies	1220	0.00	0.00	0.00	4,600,928.98	0.00	0.00	0.00	0.00	0.00	4,600,928.98
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted Assets:</i>											
Cash with Fiscal-Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		2,281,389.45	0.00	0.00	5,005,610.11	0.00	4,924,102.53	0.00	0.00	0.00	12,211,102.09
DEFERRED OUTFLOWS OF RESOURCES											
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		2,281,389.45	0.00	0.00	5,005,610.11	0.00	4,924,102.53	0.00	0.00	0.00	12,211,102.09
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES											
LIABILITIES											
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	1,235.00	0.00	50,381.76	0.00	0.00	0.00	51,616.76
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	187,384.76	0.00	0.00	211,355.12	0.00	9,750.00	0.00	0.00	0.00	408,489.88
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>											
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>											
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		187,384.76	0.00	0.00	212,590.12	0.00	60,131.76	0.00	0.00	0.00	460,106.64
DEFERRED INFLOWS OF RESOURCES											
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES											
<i>Nonspendable:</i>											
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>											
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	2,094,004.69	0.00	0.00	4,793,019.99	0.00	4,863,970.77	0.00	0.00	0.00	11,750,995.45
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	2,094,004.69	0.00	0.00	4,793,019.99	0.00	4,863,970.77	0.00	0.00	0.00	11,750,995.45
<i>Committed to:</i>											
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Committed for _____	2739	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>											
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Funds	2744	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for _____	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	2,094,004.69	0.00	0.00	4,793,019.99	0.00	4,863,970.77	0.00	0.00	0.00	11,750,995.45
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		2,281,389.45	0.00	0.00	5,005,610.11	0.00	4,924,102.53	0.00	0.00	0.00	12,211,102.09

The accompanying notes to financial statements are an integral part of this statement.
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**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013**

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	0.00	6,476,993.01
Investments	1160	0.00	38,770,180.03
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	0.00	55,251.94
Interest Receivable on Investments	1170	0.00	103,990.29
Due From Reinsurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
<i>Due From Other Funds:</i>			
Budgetary Funds	1141	0.00	0.00
Internal Funds	1142	0.00	0.00
Due from Other Agencies	1220	0.00	38,353,463.69
Inventory	1150	0.00	2,220,847.41
Prepaid Items	1230	0.00	0.00
<i>Restricted Assets:</i>			
Cash with Fiscal/Service Agent	1114	0.00	0.00
Total Assets		0.00	85,980,726.37
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivative	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	85,980,726.37
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholding:	2170	0.00	0.00
Accounts Payable	2120	0.00	5,433,595.35
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	408,489.88
Sales Tax Payable	2260	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	0.00
Current Notes Payable	2250	0.00	0.00
<i>Due to Other Funds:</i>			
Budgetary Funds	2161	0.00	27,713,134.27
Internal Funds	2162	0.00	0.00
<i>Deferred Revenues:</i>			
Unearned Revenue	2410	0.00	607,453.82
Unavailable Revenue	2410	0.00	110,712.67
Total Liabilities		0.00	34,273,385.99
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivative	2610	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
FUND BALANCES			
<i>Nonspendable:</i>			
Inventory	2711	0.00	2,220,847.41
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
Total Nonspendable Fund Balance	2710	0.00	2,220,847.41
<i>Restricted for:</i>			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	0.00	1,386,307.72
Capital Projects	2726	0.00	11,750,995.45
Restricted for _____	2729	0.00	0.00
Restricted for _____	2729	0.00	33,648,509.38
Total Restricted Fund Balance	2720	0.00	46,785,812.55
<i>Committed to:</i>			
Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for _____	2739	0.00	0.00
Committed for _____	2739	0.00	0.00
Total Committed Fund Balance	2730	0.00	0.00
<i>Assigned to:</i>			
Special Revenue	2741	0.00	2,700,680.42
Debt Service	2742	0.00	0.00
Capital Projects	2743	0.00	0.00
Permanent Funds	2744	0.00	0.00
Assigned for _____	2749	0.00	0.00
Assigned for _____	2749	0.00	0.00
Total Assigned Fund Balance	2740	0.00	2,700,680.42
Total Unassigned Fund Balance	2750	0.00	0.00
Total Fund Balances	2700	0.00	51,707,340.38
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	85,980,726.37

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Special Revenue Funds			
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
REVENUES					
Federal Direct	3100	0.00	25,682,526.50	0.00	25,682,526.50
Federal Through State and Local	3200	78,437,146.73	147,063,794.82	0.00	225,500,941.55
State Sources	3300	1,377,804.00	1,377,930.12	0.00	2,755,734.12
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	20,772,716.59	0.00	0.00	20,772,716.59
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		577,967.51	1,991,478.79	1,262,394.18	3,831,840.48
Total Local Sources	3400	21,350,684.10	1,991,478.79	1,262,394.18	24,604,557.07
Total Revenues		101,165,634.83	176,115,730.23	1,262,394.18	278,543,759.24
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	0.00	118,388,278.72	0.00	118,388,278.72
Student Personnel Services	6100	0.00	6,606,446.04	0.00	6,606,446.04
Instructional Media Services	6200	0.00	19,516.96	0.00	19,516.96
Instruction and Curriculum Development Services	6300	0.00	22,302,161.24	570.40	22,302,731.64
Instructional Staff Training Services	6400	0.00	10,686,980.42	0.00	10,686,980.42
Instructional-Related Technology	6500	0.00	38,647.47	0.00	38,647.47
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	5,011,565.48	0.00	5,011,565.48
School Administration	7300	0.00	190,056.68	0.00	190,056.68
Facilities Acquisition and Construction	7410	0.00	85,753.91	0.00	85,753.91
Fiscal Services	7500	0.00	171,542.26	0.00	171,542.26
Food Services	7600	91,891,696.31	0.00	0.00	91,891,696.31
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	1,541,511.73	14,964.50	1,556,476.23
Operation of Plant	7900	0.00	100,156.81	149.15	100,305.96
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	6,456,703.49	444,065.23	6,900,768.72
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	212,580.88	0.00	212,580.88
Other Capital Outlay	9300	1,166,884.29	4,343,828.14	39,124.57	5,549,837.00
Total Expenditures		93,058,580.60	176,155,730.23	498,873.85	269,713,184.68
Excess (Deficiency) of Revenues Over (Under) Expenditure:		8,107,054.23	(40,000.00)	763,520.33	8,830,574.56
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	40,000.00	2,520.00	42,520.00
Transfers Out	9700	0.00	0.00	(578,117.60)	(578,117.60)
Total Other Financing Sources (Uses)		0.00	40,000.00	(575,597.60)	(535,597.60)
SPECIAL ITEMS		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00
Net Change in Fund Balances		8,107,054.23	0.00	187,922.73	8,294,976.96
Fund Balances, July 1, 2012	2800	27,762,302.56	0.00	2,512,757.69	30,275,060.25
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	35,869,356.79	0.00	2,700,680.42	38,570,037.21

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Debt Service Funds						Total Nonmajor Debt Service Funds
		SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/ 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	
REVENUES								
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3300	9,865,262.98	0.00	0.00	0.00	0.00	0.00	9,865,262.98
<i>Local Sources:</i>								
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	14,931.50	0.00	14,931.50
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	4,351.48	0.00	4,351.48
Total Local Sources	3400	0.00	0.00	0.00	0.00	19,282.98	0.00	19,282.98
Total Revenues		9,865,262.98	0.00	0.00	0.00	19,282.98	0.00	9,884,545.96
EXPENDITURES								
<i>Current:</i>								
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>								
Retirement of Principal	710	7,665,000.00	0.00	0.00	0.00	0.00	0.00	7,665,000.00
Interest	720	2,337,781.95	0.00	0.00	0.00	0.00	0.00	2,337,781.95
Dues and Fees	730	99,826.14	0.00	0.00	0.00	0.00	0.00	99,826.14
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>								
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		10,102,608.09	0.00	0.00	0.00	0.00	0.00	10,102,608.09
Excess (Deficiency) of Revenues Over (Under) Expenditures		(237,345.11)	0.00	0.00	0.00	19,282.98	0.00	(218,062.13)
OTHER FINANCING SOURCES (USES)								
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreement	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreement	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	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	0.00	0.00
SPECIAL ITEMS								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(237,345.11)	0.00	0.00	0.00	19,282.98	0.00	(218,062.13)
Fund Balances, July 1, 2012	2800	1,373,465.68	0.00	0.00	0.00	230,904.17	0.00	1,604,369.85
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	1,136,120.57	0.00	0.00	0.00	250,187.15	0.00	1,386,307.72

The accompanying notes to financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Capital Projects Funds									
		Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	Total Nonmajor Capital Projects Funds
REVENUES											
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	6,688,428.00	0.00	1,403,958.62	0.00	0.00	0.00	8,092,386.62
<i>Local Sources:</i>											
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		12,698.11	0.00	51.17	86,592.53	607.16	21,695.73	0.00	0.00	0.00	121,644.70
Total Local Sources	3400	12,698.11	0.00	51.17	86,592.53	607.16	21,695.73	0.00	0.00	0.00	121,644.70
Total Revenues		12,698.11	0.00	51.17	6,775,020.53	607.16	1,425,654.35	0.00	0.00	0.00	8,214,031.32
EXPENDITURES											
<i>Current:</i>											
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	16,618.16	680,563.07	176,075.36	228,436.62	0.00	0.00	0.00	1,101,693.21
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>											
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	6,044.68	0.00	0.00	0.00	6,044.68
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>											
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	21,144.12	74,114.97	0.00	0.00	0.00	95,259.09
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	16,618.16	680,563.07	197,219.48	308,596.27	0.00	0.00	0.00	1,202,996.98
Excess (Deficiency) of Revenues Over (Under) Expenditures		12,698.11	0.00	(16,566.99)	6,094,457.46	(196,612.32)	1,117,058.08	0.00	0.00	0.00	7,011,034.34
OTHER FINANCING SOURCES (USES)											
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	(1,621,978.38)	0.00	0.00	0.00	0.00	0.00	(1,621,978.38)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(1,621,978.38)	0.00	0.00	0.00	0.00	0.00	(1,621,978.38)
SPECIAL ITEMS											
EXTRAORDINARY ITEMS											
Net Change in Fund Balances		12,698.11	0.00	(16,566.99)	4,472,479.08	(196,612.32)	1,117,058.08	0.00	0.00	0.00	5,389,055.96
Fund Balances, July 1, 2012	2800	2,081,306.58	0.00	16,566.99	320,540.91	196,612.32	3,746,912.69	0.00	0.00	0.00	6,361,939.49
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	2,094,004.69	0.00	0.00	4,793,019.99	0.00	4,863,970.77	0.00	0.00	0.00	11,750,995.45

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct	3100	0.00	25,682,526.50
Federal Through State and Local	3200	0.00	225,500,941.55
State Sources	3300	0.00	20,713,383.72
<i>Local Sources:</i>			
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	14,931.50
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	20,772,716.59
Impact Fees	3496	0.00	0.00
Other Local Revenue		0.00	3,957,836.66
Total Local Sources	3400	0.00	24,745,484.75
Total Revenues		0.00	296,642,336.52
EXPENDITURES			
<i>Current:</i>			
Instruction	5000	0.00	118,388,278.72
Student Personnel Services	6100	0.00	6,606,446.04
Instructional Media Services	6200	0.00	19,516.96
Instruction and Curriculum Development Services	6300	0.00	22,302,731.64
Instructional Staff Training Services	6400	0.00	10,686,980.42
Instructional-Related Technology	6500	0.00	38,647.47
Board	7100	0.00	0.00
General Administration	7200	0.00	5,011,565.48
School Administration	7300	0.00	190,056.68
Facilities Acquisition and Construction	7410	0.00	1,187,447.12
Fiscal Services	7500	0.00	171,542.26
Food Services	7600	0.00	91,891,696.31
Central Services	7700	0.00	0.00
Student Transportation Services	7800	0.00	1,556,476.23
Operation of Plant	7900	0.00	100,305.96
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	6,900,768.72
<i>Debt Service: (Function 9200)</i>			
Retirement of Principal	710	0.00	7,665,000.00
Interest	720	0.00	2,337,781.95
Dues and Fees	730	0.00	105,870.82
Miscellaneous	790	0.00	0.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	0.00	307,839.97
Other Capital Outlay	9300	0.00	5,549,837.00
Total Expenditures		0.00	281,018,789.75
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	15,623,546.77
OTHER FINANCING SOURCES (USES)			
Issuance of Bonds	3710	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00
Loans	3720	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00
Loss Recoveries	3740	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00
Transfers In	3600	0.00	42,520.00
Transfers Out	9700	0.00	(2,200,095.98)
Total Other Financing Sources (Uses)		0.00	(2,157,575.98)
SPECIAL ITEMS			
EXTRAORDINARY ITEMS			
		0.00	0.00
Net Change in Fund Balances			
Fund Balances, July 1, 2012	2800	0.00	38,241,369.59
Adjustment to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	51,707,340.38

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND
For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	19,636,085.00	34,068,323.00	25,682,526.50	(8,385,796.50)
Federal Through State and Local	3200	228,365,282.00	246,439,814.00	225,500,941.55	(20,938,872.45)
State Sources	3300	2,871,122.00	3,029,157.00	2,755,734.12	(273,422.88)
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	20,593,788.00	20,772,717.00	20,772,716.59	(0.41)
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		4,002,876.58	4,228,037.00	3,831,840.48	(396,196.52)
Total Local Sources	3400	24,596,664.58	25,000,754.00	24,604,557.07	(396,196.93)
Total Revenues		275,469,153.58	308,538,048.00	278,543,759.24	(29,994,288.76)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	114,997,952.00	125,592,964.00	118,388,278.72	7,204,685.28
Student Personnel Services	6100	7,410,888.00	7,675,888.00	6,606,446.04	1,069,441.96
Instructional Media Services	6200	96,472.00	98,072.00	19,516.96	78,555.04
Instruction and Curriculum Development Services	6300	30,451,825.00	36,854,788.00	22,302,731.64	14,552,056.36
Instructional Staff Training Services	6400	10,816,905.00	16,200,327.00	10,686,980.42	5,513,346.58
Instructional-Related Technology	6500	2,500.00	38,648.00	38,647.47	0.53
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	5,989,091.00	8,559,423.00	5,011,565.48	3,547,857.52
School Administration	7300	90,966.00	912,705.00	190,056.68	722,648.32
Facilities Acquisition and Construction	7410	73,107.00	298,335.00	85,753.91	212,581.09
Fiscal Services	7500	154,419.00	171,543.00	171,542.26	0.74
Food Services	7600	101,000,832.00	93,058,581.00	91,891,696.31	1,166,884.69
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	1,561,740.00	1,761,320.00	1,556,476.23	204,843.77
Operation of Plant	7900	190,180.00	190,329.00	100,305.96	90,023.04
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	1,794,824.85	8,294,551.00	6,900,768.72	1,393,782.28
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	0.00	212,580.88	(212,580.88)
Other Capital Outlay	9300	0.00	0.00	5,549,837.00	(5,549,837.00)
Total Expenditures		274,631,701.85	299,707,474.00	269,713,184.68	29,994,289.32
Excess (Deficiency) of Revenues Over (Under) Expenditures		837,451.73	8,830,574.00	8,830,574.56	0.56
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	42,520.00	42,520.00	0.00
Transfers Out	9700	(543,229.00)	(578,118.00)	(578,117.60)	0.40
Total Other Financing Sources (Uses)		(543,229.00)	(535,598.00)	(535,597.60)	0.40
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		294,222.73	8,294,976.00	8,294,976.96	0.96
Fund Balances, July 1, 2012	2800	30,275,060.25	30,275,061.00	30,275,060.25	(0.75)
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	30,569,282.98	38,570,037.00	38,570,037.21	0.21

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUND
For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	0.00		0.00	0.00
Federal Through State and Local	3200	0.00		0.00	0.00
State Sources	3300	10,243,608.00	9,865,263.00	9,865,262.98	(0.02)
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00		0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	14,931.00	14,931.50	0.50
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00		0.00	0.00
Local Sales Taxes	3418, 3419	0.00		0.00	0.00
Charges for Service - Food Service	345X	0.00		0.00	0.00
Impact Fees	3496	0.00		0.00	0.00
Other Local Revenue		0.00	529,181.00	529,180.27	(0.73)
Total Local Sources	3400	0.00	544,112.00	544,111.77	(0.23)
Total Revenues		10,243,608.00	10,409,375.00	10,409,374.75	(0.25)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	0.00		0.00	0.00
Student Personnel Services	6100	0.00		0.00	0.00
Instructional Media Services	6200	0.00		0.00	0.00
Instruction and Curriculum Development Services	6300	0.00		0.00	0.00
Instructional Staff Training Services	6400	0.00		0.00	0.00
Instructional-Related Technology	6500	0.00		0.00	0.00
Board	7100	0.00		0.00	0.00
General Administration	7200	0.00		0.00	0.00
School Administration	7300	0.00		0.00	0.00
Facilities Acquisition and Construction	7410	0.00		0.00	0.00
Fiscal Services	7500	0.00		0.00	0.00
Food Services	7600	0.00		0.00	0.00
Central Services	7700	0.00		0.00	0.00
Student Transportation Services	7800	0.00		0.00	0.00
Operation of Plant	7900	0.00		0.00	0.00
Maintenance of Plant	8100	0.00		0.00	0.00
Administrative Technology Services	8200	0.00		0.00	0.00
Community Services	9100	0.00		0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	76,448,109.00	77,806,653.00	77,806,652.96	0.04
Interest	720	92,607,852.00	90,001,101.00	90,001,101.09	(0.09)
Dues and Fees	730	2,000,000.00	2,202,537.00	2,202,536.99	0.01
Miscellaneous	790	0.00		0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00		0.00	0.00
Other Capital Outlay	9300	0.00		0.00	0.00
Total Expenditures		171,055,961.00	170,010,291.00	170,010,291.04	(0.04)
Excess (Deficiency) of Revenues Over (Under) Expenditure:		(160,812,353.00)	(159,600,916.00)	(159,600,916.29)	(0.29)
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00		0.00	0.00
Premium on Sale of Bonds	3791	0.00		0.00	0.00
Discount on Sale of Bonds	891	0.00		0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	44,535,000.00	44,535,000.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00		0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00		0.00	0.00
Loans	3720	0.00		0.00	0.00
Sale of Capital Assets	3730	0.00		0.00	0.00
Loss Recoveries	3740	0.00		0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00		0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00		0.00	0.00
Face Value of Refunding Bonds	3715	0.00		0.00	0.00
Premium on Refunding Bonds	3792	0.00		0.00	0.00
Discount on Refunding Bonds	892	0.00		0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00		0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00		0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00		0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	(44,460,000.00)	(44,460,000.00)	0.00
Transfers In	3600	160,812,353.00	157,067,814.00	157,067,814.55	0.55
Transfers Out	9700	0.00		0.00	0.00
Total Other Financing Sources (Uses)		160,812,353.00	157,142,814.00	157,142,814.55	0.55
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	(2,458,102.00)	(2,458,101.74)	0.26
Fund Balances, July 1, 2012	2800	5,638,449.95	5,638,450.00	5,472,765.69	(165,684.31)
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	5,638,449.95	3,180,348.00	3,014,663.95	(165,684.05)

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	4,366,632.00	194,066.30	194,066.30	0.00
Federal Through State and Local	3200				0.00
State Sources	3300	11,211,000.00	18,341,032.47	18,341,032.47	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	196,518,616.00	196,925,607.53	196,925,607.53	0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496	2,640,000.00	14,849,710.48	14,849,710.48	0.00
Other Local Revenue		655,000.00	9,429,906.65	9,429,906.65	0.00
Total Local Sources	3400	199,813,616.00	221,205,224.66	221,205,224.66	0.00
Total Revenues		215,391,248.00	239,740,323.43	239,740,323.43	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000				0.00
Student Personnel 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
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410	135,136,079.81	143,266,599.62	32,890,126.02	110,376,473.60
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>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				0.00
Interest	720	2,000.00			0.00
Dues and Fees	730		6,044.68	6,044.68	0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	203,189,779.14	215,414,778.75	49,453,391.36	165,961,387.39
Other Capital Outlay	9300				0.00
Total Expenditures		338,327,858.95	358,687,423.05	82,349,562.06	276,337,860.99
Excess (Deficiency) of Revenues Over (Under) Expenditure:		(122,936,610.95)	(118,947,099.62)	157,390,761.37	276,337,860.99
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720		5,031,765.00	5,031,765.00	0.00
Sale of Capital Assets	3730	9,521,521.00	413,740.56	413,740.56	0.00
Loss Recoveries	3740		2,790,814.00	2,790,814.00	0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600		4,789,257.55	4,789,257.55	0.00
Transfers Out	9700	(225,175,510.00)	(232,669,077.44)	(232,669,077.44)	0.00
Total Other Financing Sources (Uses)		(215,653,989.00)	(219,643,500.33)	(219,643,500.33)	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(338,590,599.95)	(338,590,599.95)	(62,252,738.96)	276,337,860.99
Fund Balances, July 1, 2012	2800	338,590,599.95	338,590,599.95	338,590,599.95	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	276,337,860.99	276,337,860.99

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PERMANENT FUND
For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423				0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000				0.00
Student Personnel 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
Instructional-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>Debt Service: (Function 9200)</i>					
Retirement of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				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
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	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
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements	3794				0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
EXTRAORDINARY ITEMS					
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800				0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
June 30, 2013**

	Account Number	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
ASSETS									
<i>Current Assets:</i>									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Noncurrent Assets:</i>									
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>									
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Accumulated Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES									
<i>Current Liabilities:</i>									
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Long-Term Liabilities:</i>									
<i>Portion Due Within One Year:</i>									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due In More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES									
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION									
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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)									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		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, 2012	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2013

	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Change in assets and liabilities:</i>								
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from reinsure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital, and financing activities								
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2013**

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
ASSETS									
<i>Current Assets:</i>									
Cash and Cash Equivalents	1110	2,646,948.59	5,505.81	622,018.74	8,117,443.60	0.00	0.00	9,282.95	11,401,199.69
Investments	1160	15,398,172.63	32,029.11	3,618,488.12	47,221,845.76	0.00	0.00	54,002.02	66,324,537.64
Accounts Receivable, Net	1130	0.00	504.00	0.00	0.00	0.00	0.00	0.00	504.00
Interest Receivable on Investments	1170	43,745.55	0.00	11,003.31	0.00	0.00	0.00	225.64	54,974.50
Due from Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	1,000,000.00	150,000.00	0.00	0.00	0.00	0.00	0.00	1,150,000.00
Due From Budgetary Funds	1141	7,150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	7,150,000.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	21,637.61	21,637.61
Prepaid Items	1230	0.00	12,257,797.12	0.00	0.00	0.00	0.00	0.00	12,257,797.12
Total Current Assets		26,238,866.77	12,445,836.04	4,251,510.17	55,339,289.36	0.00	0.00	85,148.22	98,360,650.56
<i>Noncurrent Assets:</i>									
Cash with Fiscal/Service Agent	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>									
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	397,932.65	397,932.65
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	(396,405.80)	(396,405.80)
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	1,526.85	1,526.85
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	1,526.85	1,526.85
Total Assets		26,238,866.77	12,445,836.04	4,251,510.17	55,339,289.36	0.00	0.00	86,675.07	98,362,177.41
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES									
<i>Current Liabilities:</i>									
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	438,021.58	92,836.04	0.00	3,690,814.64	0.00	0.00	13,495.41	4,235,167.67
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	7,150,000.00	0.00	0.00	0.00	0.00	0.00	7,150,000.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	45,230,000.00	11,021,000.00	0.00	25,965,000.00	0.00	0.00	0.00	82,216,000.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities		45,668,021.58	18,263,836.04	0.00	29,655,814.64	0.00	0.00	13,495.41	93,601,167.67
<i>Long-Term Liabilities:</i>									
<i>Portion Due Within One Year:</i>									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due In More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		45,668,021.58	18,263,836.04	0.00	29,655,814.64	0.00	0.00	13,495.41	93,601,167.67
DEFERRED INFLOWS OF RESOURCES									
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION									
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	1,526.85	1,526.85
Restricted for _____	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	(19,429,154.91)	(5,818,000.00)	4,251,510.17	25,683,474.72	0.00	0.00	71,652.81	4,759,482.79
Total Net Position		(19,429,154.91)	(5,818,000.00)	4,251,510.17	25,683,474.72	0.00	0.00	73,179.66	4,761,009.64

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	57,846,091.28	57,846,091.28
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	1,003,323.93	1,003,323.93
Premium Revenue	3484	14,002,815.75	18,975,473.69	0.00	127,193,569.01	0.00	0.00	0.00	160,171,858.45
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		14,002,815.75	18,975,473.69	0.00	127,193,569.01	0.00	0.00	58,849,415.21	219,021,273.66
OPERATING EXPENSES									
Salaries	100	770,364.92	0.00	0.00	0.00	0.00	0.00	44,327,784.90	45,098,149.82
Employee Benefits	200	371,081.25	0.00	0.00	0.00	0.00	0.00	12,307,040.86	12,678,122.11
Purchased Services	300	4,998,106.74	15,975,424.93	0.00	5,592,225.08	0.00	0.00	1,965,770.93	28,531,527.68
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	80.17	0.00	0.00	0.00	0.00	0.00	132,693.99	132,774.16
Capital Outlay	600	0.00	28,106.01	0.00	0.00	0.00	0.00	79,417.38	107,523.39
Other	700	13,303,597.96	2,936,332.72	0.00	95,917,869.21	0.00	0.00	0.00	112,157,799.89
Depreciation/Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	6,804.85	6,804.85
Total Operating Expenses		19,443,231.04	18,939,863.66	0.00	101,510,094.29	0.00	0.00	58,819,512.91	198,712,701.90
Operating Income (Loss)		(5,440,415.29)	35,610.03	0.00	25,683,474.72	0.00	0.00	29,902.30	20,308,571.76
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	136,774.42	(35,610.03)	24,057.24	0.00	0.00	0.00	552.26	125,773.89
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	6,554.86	6,554.86
Other Miscellaneous Local Sources	3495	1,125,640.77	0.00	0.00	0.00	0.00	0.00	0.00	1,125,640.77
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	(837.67)	(837.67)
Total Nonoperating Revenues (Expenses)		1,262,415.19	(35,610.03)	24,057.24	0.00	0.00	0.00	6,269.45	1,257,131.85
Income (Loss) Before Operating Transfers		(4,178,000.10)	0.00	24,057.24	25,683,474.72	0.00	0.00	36,171.75	21,565,703.61
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		(4,178,000.10)	0.00	24,057.24	25,683,474.72	0.00	0.00	36,171.75	21,565,703.61
Net Position - July 1, 2012	2880	(15,251,154.81)	(5,818,000.00)	4,227,452.93	0.00	0.00	0.00	37,007.91	(16,804,693.97)
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2780	(19,429,154.91)	(5,818,000.00)	4,251,510.17	25,683,474.72	0.00	0.00	73,179.66	4,761,009.64

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 201:

	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	13,353,395.25	18,974,969.69	0.00	127,193,569.01	0.00	0.00	58,849,415.21	218,371,349.16
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	(19,071,084.67)	(18,901,824.74)	0.00	(71,854,279.65)	0.00	0.00	(58,830,131.37)	(168,657,320.43)
Payments to employees	(1,141,446.17)	0.00	0.00	0.00	0.00	0.00	0.00	(1,141,446.17)
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	(6,859,135.59)	73,144.95	0.00	55,339,289.36	0.00	0.00	19,283.84	48,572,582.56
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	136,774.42	(35,610.03)	24,057.24	0.00	0.00	0.00	552.26	125,773.89
Purchase of investments	8,130,830.88	(32,029.11)	376,897.77	(47,221,845.76)	0.00	0.00	(12,841.25)	(38,758,987.47)
Net cash provided (used) by investing activities	8,267,605.30	(67,639.14)	400,955.01	(47,221,845.76)	0.00	0.00	(12,288.99)	(38,633,213.58)
Net increase (decrease) in cash and cash equivalent	1,408,469.71	5,505.81	400,955.01	8,117,443.60	0.00	0.00	6,994.85	9,939,368.98
Cash and cash equivalents - July 1, 2012	1,238,478.88	0.00	221,063.73	0.00	0.00	0.00	2,288.10	1,461,830.71
Cash and cash equivalents - June 30, 2013	2,646,948.59	5,505.81	622,018.74	8,117,443.60	0.00	0.00	9,282.95	11,401,199.69
Reconciliation of operating income (loss) to net cash provided (used) by operating activities								
Operating income (loss)	(5,440,415.29)	35,610.03	0.00	25,683,474.72	0.00	0.00	29,902.30	20,308,571.76
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	6,804.85	6,804.85
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Change in assets and liabilities:</i>								
(Increase) decrease in accounts receivable	0.00	(504.00)	0.00	0.00	0.00	0.00	0.00	(504.00)
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from reinsure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other fund	(649,420.50)	0.00	0.00	0.00	0.00	0.00	0.00	(649,420.50)
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	(10,951.31)	(10,951.31)
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	52,700.20	3,618.42	0.00	3,690,814.64	0.00	0.00	(6,220.02)	3,740,913.24
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	(251.98)	(251.98)
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other fund	0.00	649,420.50	0.00	0.00	0.00	0.00	0.00	649,420.50
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advanced/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program	(822,000.00)	(615,000.00)	0.00	25,965,000.00	0.00	0.00	0.00	24,528,000.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	(1,418,720.30)	37,534.92	0.00	29,655,814.64	0.00	0.00	(10,618.46)	28,264,010.80
Net cash provided (used) by operating activities	(6,859,135.59)	73,144.95	0.00	55,339,289.36	0.00	0.00	19,283.84	48,572,582.56
Noncash investing, capital, and financing activities								
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
INVESTMENT TRUST FUNDS
June 30, 2013**

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150				
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF CHANGES IN NET POSITION
INVESTMENT TRUST FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
ADDITIONS					
<i>Contributions:</i>					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
<i>Investment Earnings:</i>					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2785	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
June 30, 2013

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150				
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF CHANGES IN NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
ADDITIONS					
<i>Contributions:</i>					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
<i>Investment Earnings:</i>					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2785	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS
June 30, 2013

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150				
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF CHANGES IN NET POSITION
PENSION TRUST FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
ADDITIONS					
<i>Contributions:</i>					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00
<i>Investment Earnings:</i>					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2785	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2013

	Account Number	School Internal Funds 891	Agency Fund Name 89X	Agency Fund Name 89X	Total Agency Funds
ASSETS					
Cash and Cash Equivalents	1110	6,277,172.33	0.00	0.00	6,277,172.33
Investments	1160	7,479,481.39	0.00	0.00	7,479,481.39
Accounts Receivable, Net	1130	40,546.15	0.00	0.00	40,546.15
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		13,797,199.87	0.00	0.00	13,797,199.87
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	158,542.04	0.00	0.00	158,542.04
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	391,986.59	0.00	0.00	391,986.59
Internal Accounts Payable	2290	13,246,671.24	0.00	0.00	13,246,671.24
Total Liabilities		13,797,199.87	0.00	0.00	13,797,199.87

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS 891
June 30, 2013

	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	5,283,776.71	70,272,777.72	69,279,382.10	6,277,172.33
Investments	1160	8,204,092.45	4,282,349.52	5,006,960.58	7,479,481.39
Accounts Receivable, Net	1130	0.00	40,546.15	0.00	40,546.15
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		13,487,869.16	74,595,673.39	74,286,342.68	13,797,199.87
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	216,025.53	158,542.04	216,025.53	158,542.04
Due to Budgetary Funds	2161	351,410.04	391,986.59	351,410.04	391,986.59
Internal Accounts Payable	2290	12,920,433.59	74,045,144.04	73,718,906.39	13,246,671.24
Total Liabilities		13,487,869.16	74,595,672.67	74,286,341.96	13,797,199.87

The accompanying notes to financial statements are an integral part of this statement.
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**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**

**Agency Fund Name
June 30, 2013**

	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
ESE 145

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**

Agency Fund Name

June 30, 2013

	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
TOTAL AGENCY FUNDS
June 30, 2013

	Account Number	Total Agency Fund Balances July 1, 2012	Total Agency Fund Additions	Total Agency Fund Deductions	Total Agency Fund Balances June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	5,283,776.71	70,272,777.72	69,279,382.10	6,277,172.33
Investments	1160	8,204,092.45	4,282,349.52	5,006,960.58	7,479,481.39
Accounts Receivable, Net	1130	0.00	40,546.15	0.00	40,546.15
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		13,487,869.16	74,595,673.39	74,286,342.68	13,797,199.87
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	216,025.53	158,542.04	216,025.53	158,542.04
Due to Budgetary Funds	2161	351,410.04	391,986.59	351,410.04	391,986.59
Internal Accounts Payable	2290	12,920,433.59	74,045,144.04	73,718,906.39	13,246,671.24
Total Liabilities		13,487,869.16	74,595,672.67	74,286,341.96	13,797,199.87

The accompanying notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR COMPONENT UNITS
 June 30, 2013

	Account Number	Alpha International Academy	Atlantic Montessori Charter School	Ben Gamla Charter	Ben Gamla Charter High School	Ben Gamla Charter School Hallandale	Ben Gamla North	Ben Gamla South	Broward Charter School of Science & Technology	Broward Community Charter School	Broward Community Charter School West	Central Charter School	Charter School of Excellence	Charter School of Excellence 2	Charter School of Excellence at Davie	Charter School of Excellence at Davie 2	Charter School of Excellence at Riverland	Charter School of Excellence at Riverland 2	Charter School of Excellence at Tamarac	Charter School of Excellence at Tamarac 2	Discovery Middle Charter
ASSETS																					
Cash and Cash Equivalents	1110	6,966.60		349,616.08	37,039.91	11,804.00	22,814.00	158,913.00	24,124.60	2,778.53	5,978.20	1,083,108.54	94,324.23	65,065.64	15,300.10	130,454.11	514.18	1,549.79	118,894.80	122,497.41	178,273.57
Investments	1160											643,238.16									
Taxes Receivable, net	1120																				
Accounts Receivable, net	1130	2,819.00		311,423.33	100,000.00		25,000.00		109,744.68	2,121.90	10,227.62										1,565.55
Interest Receivable	1170																				
Due from Reinsurer	1180																				
Deposits Receivable	1210		15,088.00					61,967.00	54,051.65		48,000.00		8,914.00		8,086.67		8,262.47		26,200.00	8,004.50	12,000.00
Due from Other Agencies	1220	4,380.00	37.05							6,413.90	36,393.72	765,469.71	97,077.38	69,596.17	105,169.30	47,524.25		165,617.47	48,318.29		22,260.47
Internal Balances								128,950.00	1,200.00					2,155.02	521.35	1,070.35	512.54	1,005.72	1,149.95	187.79	
Inventory	1150																				
Prepaid Items	1230	1,731.71		97,860.93	12,175.00	725.00	805.00	37,194.00	6,500.84	14,448.55	28,644.30				62.16						20,532.15
Restricted Assets:																					
Cash with Fiscal Agent	1114																				
Capital Assets:																					
Land	1310																				
Land Improvements - Nondepreciable	1315																				
Construction in Progress	1360											(102,477.39)									
Improvements Other Than Buildings	1320						1,250.00			3,135.00	8,910.00	803,285.49	1,002,678.73		219,409.18	6,429.52	112,184.67		249,893.97	54,171.12	4,455.00
Less Accumulated Depreciation	1329						(375.00)			(123.69)	(351.53)	(474,618.35)	(499,399.58)		(105,563.16)	(1,754.08)	(56,307.91)		(80,626.69)	(10,334.12)	(175.76)
Buildings and Fixed Equipment	1330			400,268.87				113,650.00	37,368.00	1,475.83	134,604.47		379,863.51		67,975.34	10,514.85	138,647.43	13,847.85	186,310.46	85,967.83	1,890.49
Less Accumulated Depreciation	1339			(203,671.66)				(61,169.00)		(222.82)	(107,948.74)		(238,906.39)		(32,704.61)	(2,868.63)	(69,590.15)	(1,950.35)	(60,111.87)	(16,399.92)	(154.19)
Furniture, Fixtures and Equipment	1340	15,499.15		814,174.05	321,899.34		72,545.00	372,704.00		34,065.61	357,177.05		527,397.81		118,168.32	14,965.30	71,758.73	8,921.00	47,065.32	124,297.58	7,213.69
Less Accumulated Depreciation	1349	(1,845.20)		(597,858.78)	(47,950.25)		(29,102.00)	(221,122.00)		(33,654.53)	(322,889.66)		(311,611.09)		(56,853.69)	(4,082.78)	(36,017.26)	(1,256.44)	(15,185.32)	(23,712.01)	(2,763.29)
Motor Vehicles	1350																				
Less Accumulated Depreciation	1359																				
Property Under Capital Leases	1370																				
Less Accumulated Depreciation	1379																				
Audio Visual Materials	1381			84,833.40	28,773.88	1,375.00	24,944.00	76,984.00													
Less Accumulated Depreciation	1388			(43,742.30)	(6,324.39)	(138.00)	(8,423.00)	(18,224.00)													
Computer Software	1382													25,000.00							
Less Accumulated Amortization	1389													(25,000.00)							
Total Assets		29,551.26	15,125.05	1,212,903.92	445,613.49	13,766.00	114,563.00	654,983.00	232,989.77	30,438.28	198,745.43	3,236,258.08	889,615.22	136,816.83	339,508.80	202,315.05	169,964.70	187,735.04	521,908.91	344,680.18	245,097.48
LIABILITIES AND NET ASSETS																					
LIABILITIES																					
Salaries and Wages Payable	2110			171,902.10	24,557.91	6,499.00	15,187.00	83,002.00	24,026.79	24,913.86	71,270.93	(24,873.46)	48,197.41	239.22	19,703.20	18,263.15	8,433.24	7,142.10	6,262.08	32,616.82	33,018.20
Payroll Deductions and Withholdings	2170	2,500.63																			
Accounts Payable	2120	414.79	34,787.52	289,826.28				93,329.00	238,836.41	5,013.49	49,080.54	8,046.99	3,525.53	17.31		2,044.00		102.27	600.88	2,711.55	1,903.16
Construction Contracts Payable	2140																				
Due to Fiscal Agent	2240									44,888.74	2,959.01										11,178.78
Accrued Interest on Sale of Bonds	2210																				
Deposits Payable	2220			5,471.00				6,825.00													
Due to Other Agencies	2230										1,082.00						16,067.34				107,565.49
Sales Tax Payable	2260																				
Estimated Unpaid Claims	2271																				
Estimated Liability for Claims Adjustment	2272																				
Noncurrent Liabilities:																					
Portion Due Within One Year:																					
Section 237.151 Notes Payable	2250																				
Notes Payable	2310		16,000.00	80,000.00					362,838.48				78,951.99				79,456.70			128,929.10	64,632.87
Bonds Payable	2320																				
Obligations Under Capital Leases	2315												3,789.21								
Liability for Compensated Absences	2330																				
Certificates of Participation Payable	2340																				
Estimated Liability for Long-Term Claims	2350																				
Estimated PECO Advance Payable	2370																				
Deferred Revenue	2410											(6,287.02)								16,942.74	
Estimated Liability for Arbitrage Rebate	2280																				
Portion Due After One Year:																					
Notes Payable	2310			125,000.00																	193,393.64
Bonds Payable	2320																				
Obligations Under Capital Leases	2315	10,323.96																			
Liability for Compensated Absences	2330																				
Certificates of Participation Payable	2340																				
Estimated Liability for Long-Term Claims	2350																				
Estimated PECO Advance Payable	2370																				
Deferred Revenue	2410													15,281.06							
Estimated Liability for Arbitrage Rebate	2280																				
Total Liabilities		13,239.38	50,787.52	672,199.38	24,557.91	6,499.00	15,187.00	183,156.00	625,701.68	74,816.09	124,392.48	(19,324.28)	130,674.93	15,537.59	19,703.20	20,307.15	104,059.55	25,594.03	334,413.68	207,757.64	49,279.98
NET ASSETS																					
Invested in Capital Assets, Net of Related Debt		5,175.19		454,003.58	296,398.58	1,237.00	65,944.00	267,959.00	37,368.00	4,675.40	69,501.59										10,465.94
Restricted For:																					
Categorical Carryover Programs	2780																				

DISTRICT SCHOOL BOARD OF BROWARD CO
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR COMPONENT UNITS
 June 30, 2013

	Account Number	Dolphin Park High	Eagles' Nest Elementary	Eagles' Nest Middle	Everest Charter School	Excelsior Charter of Broward	Florida Intercultural Academy	Florida Intercultural Academy West	Franklin Academy A	Franklin Academy B	Henry McNeal Turner Learning Academy	Hollywood Academy of Arts & Science Elem	Hollywood Academy of Arts & Science Middle	Imagine at Broward	Imagine at Broward Middle	Imagine at North Lauderdale Elem	Imagine at Weston	Imagine Middle School West	Imagine Schools Plantation Campus	International School of Broward	Kathleen C Wright Leadership Academy
ASSETS																					
Cash and Cash Equivalents	1110	564,597.35	40,327.87	96,448.08	2,629.82	41,856.21	6,660.00	4,973.00	387,988.61	13,121.31		749,881.00	686,673.00	1,081,973.00	238,774.00	343,447.00	854,212.00	132,172.00	287,700.00	7,912.47	
Investments	1160																				
Taxes Receivable, net	1120																				
Accounts Receivable, net	1130	10,126.00	2,432.11	1,863.90	22.80	461.95						449,553.00		115,679.00	22,929.00	26,151.00	178,666.00		170.00	910.67	
Interest Receivable	1170																				
Due from Reinsurer	1180																				
Deposits Receivable	1210		11,969.98	6,000.00			18,556.00					38,968.00		4,165.00		8,105.00	9,980.00			2,539.13	
Due from Other Agencies	1220						10,460.00	39,636.00	343,865.15	344,033.34	8,264.00	48,482.00	23,356.00			1,029,042.00					
Internal Balances	1150		47,154.39																		
Inventory	1230				8,174.00	20,351.00			40,547.00		725.00		18,021.00	152.00	9,152.00	8,321.00	28,945.00	19,536.00	10,730.00	18,493.86	
Prepaid Items	1230				8,174.00	20,351.00			40,547.00		725.00		18,021.00	152.00	9,152.00	8,321.00	28,945.00	19,536.00	10,730.00	18,493.86	
Restricted Assets:																					
Cash with Fiscal Agent	1114											97,928.00	46,080.00								
Capital Assets:																					
Land	1310																				
Land Improvements - Nondepreciable	1315																				
Construction in Progress	1360																				
Improvements Other Than Buildings	1320							156,545.00	12,896.20			20,616.00		36,875.00		13,675.00	299,030.00		6,938.00	85,037.54	
Less Accumulated Depreciation	1329							(7,827.00)	(1,843.92)			(8,358.85)		(6,553.00)		(7,579.00)			(173.00)	(51,820.83)	
Buildings and Fixed Equipment	1330		50,225.94	50,727.00	15,000.00	133,130.77	7,573,234.00							10,902.00			35,631.00			151,208.00	
Less Accumulated Depreciation	1339		(50,225.94)	(50,727.00)	(1,250.00)	(58,149.16)	(716,622.00)							(1,828.00)			(30,959.00)			(25,910.41)	
Furniture, Fixtures and Equipment	1340	166,745.18	97,304.17	118,829.00	4,500.00	67,361.43		41,797.00	669,144.40		58,439.00	295,057.12	158,187.00	205,013.00	157,139.00	174,031.00	245,050.00		82,443.00	35,516.00	90,429.13
Less Accumulated Depreciation	1349	(166,745.18)	(65,890.51)	(118,829.00)	(600.00)	(18,187.88)		(4,180.00)	(127,215.20)		(43,241.00)	(62,194.27)	(85,990.00)	(87,775.00)	(25,610.00)	(53,506.00)	(113,921.00)			(3,183.00)	(77,814.20)
Motor Vehicles	1350																				
Less Accumulated Depreciation	1359																				
Property Under Capital Leases	1370											12,144,126.00	4,761,231.00								
Less Accumulated Depreciation	1379											(247,380.35)	(96,988.00)								
Audio Visual Materials	1381								294,610.54						20,930.00	49,246.00	15,358.00			12,031.11	
Less Accumulated Depreciation	1388								(138,320.75)						(8,180.00)	(16,009.00)	(15,803.00)			(8,524.00)	
Computer Software	1382		47,936.12	31,017.29								714,041.73	76,154.07		2,910.00	14,446.00	37,745.00				
Less Accumulated Amortization	1389		(47,936.12)	(31,017.29)								(447,668.41)	(33,625.50)		(2,104.00)	(6,113.00)	(34,879.00)				
Total Assets		574,723.35	133,298.01	104,311.98	28,476.62	186,824.32	6,892,288.00	230,944.00	1,481,672.03	357,154.65	24,187.00	13,793,050.97	5,553,098.57	1,358,603.00	415,940.00	1,583,257.00	1,435,111.00	234,151.00	337,698.00	204,492.47	-
LIABILITIES AND NET ASSETS																					
LIABILITIES																					
Salaries and Wages Payable	2110				13,429.94	56,152.21			581,263.21		20,850.00	341,771.97		313,069.00	73,138.00	168,014.00	446,273.00	24,861.00	105,654.00		
Payroll Deductions and Withholdings	2170								56,140.83			61,643.23		418,740.00	2,443.00	15,808.00	154,508.00	9,312.00	18,251.00	68,402.11	
Accounts Payable	2120	408,168.69	5,981.27	40,819.98	628.14	2,061.03		3,321.00	30,815.38	345,270.15	4,367.00	178,526.00	20,902.00	149,875.00	71,922.00	914,301.00	42,769.00	65,237.00	63,469.00	33,682.38	
Construction Contracts Payable	2140																				
Due to Fiscal Agent	2240																				
Accrued Interest on Sale of Bonds	2210																				
Deposits Payable	2220																6,000.00				
Due to Other Agencies	2230						31,008.00	7,686.00					449,945.00			316,245.00	29,997.00				
Sales Tax Payable	2260																				
Estimated Unpaid Claims	2271																				
Estimated Liability for Claims Adjustment	2272																				
Noncurrent Liabilities:																					
Portion Due Within One Year:																					
Section 237.151 Notes Payable	2250																				
Notes Payable	2310															125,628.00	187,300.00			144,064.38	
Bonds Payable	2320																				
Obligations Under Capital Leases	2315											51,053.46	24,025.16								
Liability for Compensated Absences	2330											24,348.42									
Certificates of Participation Payable	2340																				
Estimated Liability for Long-Term Claims	2350																				
Estimated PECO Advance Payable	2370																				
Deferred Revenue	2410				1,125.00									6,404.00	5,417.00		17,950.00		17,391.00		
Estimated Liability for Arbitrage Rebate	2280																				
Portion Due After One Year:																					
Notes Payable	2310				24,000.00		6,855,000.00	246,545.00								493,829.00	435,287.00			66,204.90	
Bonds Payable	2320																				
Obligations Under Capital Leases	2315											13,751,183.28	5,618,975.29								
Liability for Compensated Absences	2330																				
Certificates of Participation Payable	2340																				
Estimated Liability for Long-Term Claims	2350																				
Estimated PECO Advance Payable	2370																				
Deferred Revenue	2410																				
Estimated Liability for Arbitrage Rebate	2280																				
Total Liabilities		408,168.69	5,981.27	40,819.98	39,183.08	58,213.24	6,886,008.00	257,552.00	668,219.42	345,270.15	25,217.00	14,408,526.36	6,113,847.45	888,088.00	152,920.00	2,033,825.00	1,320,084.00	99,410.00	204,765.00	312,353.77	-
NET ASSETS																					
Invested in Capital Assets, Net of Related Debt				(40,819.98)	17,650.00	124,155.16	1,612.00	(60,210.00)			15,198.00	(1,442,445.00)	(845,715.00)	156,634.00	145,085.00	168,191.00	387,986.00	82,443.00	39,098.00		
Restricted For:																					
Categorical Carryover Programs	2780									(153,352.73)											(159,329.17)
Debt Service	2780																				
Capital Projects	2780	96,657.65																			
Other Purposes	2780																				51,467.87
Unrestricted	2790	69,897.01	127,316.74	104,311.98	(28,356.46)	4,455.92	4,668.00	33,602.00	813,452.61	165,237.23	(16,228.00)	826,969.61	284,966.12	313,881.00	117,935.00	(618,759.00)	(272,959.00)	52,298.00	93,835.00		
Total Net Assets		166,554.66	127,316.74	63																	

DISTRICT SCHOOL BOARD OF BROWARD CO
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR COMPONENT UNITS
 June 30, 2013

	Account Number	Kidz Choice Charter	Lauderhill High	Mavericks High of Central Broward	Mavericks High of North Broward	Next Generation Charter School	North Broward Academy of Excellence Elem	North Broward Academy of Excellence Middle	North University High	Obama Academy for Boys	Parangon Academy of Technology	Red Shoe Charter School for Girls	Renaissance Charter School at Cooper City	Renaissance Charter School at Coral Springs	Renaissance Charter School at Plantation	Renaissance Charter School at University	Rise Academy School of Science & Technology	Rise Academy School of Science & Technology Tamarac	Somerset Academy Conservatory High
ASSETS																			
Cash and Cash Equivalents	1110	36,866.22	670,464.42	133,883.00	223,337.00		424,293.00	864,322.00	376,515.05				305,686.00	1,354,349.00	580,180.00	404,080.00	73,255.03	1,741.29	718,372.00
Investments	1160																		
Taxes Receivable, net	1120																		
Accounts Receivable, net	1130	655.25	29,144.47	191.00	299,774.00		312,529.00	7.00	9,628.51				722.00	960.00	17,579.00	3,762.00			
Interest Receivable	1170																		
Due from Reinsurer	1180						25,525.00	21,185.00											
Deposits Receivable	1210	1,574.88		2,962.00	1,884.00		15,678.00						164,387.00	31,674.00	48,056.00	21,275.00	132,382.72	45,574.53	
Due from Other Agencies	1220						41,867.00	88,495.00					78,246.00	18,120.00		79,856.00	108,580.11		
Internal Balances								1,175.00									172.34	604.45	45,024.00
Inventory	1150																		
Prepaid Items	1230	300.00		24,192.00	84,494.00		1,247.00								2,850.00	118,718.00			1,107.00
Restricted Assets:																			
Cash with Fiscal Agent	1114													375,000.00					
Capital Assets:																			
Land	1310																		
Land Improvements - Nondepreciable	1315																		
Construction in Progress	1360																		
Improvements Other Than Buildings	1320			238,347.00	427,636.00		116,761.00	12,450.90						77,124.49			140,405.00	96,733.00	9,608.00
Less Accumulated Depreciation	1329			(120,978.00)	(103,447.00)		(39,847.00)	(7,499.45)						(13,357.97)			(85,819.98)	(31,607.76)	(1,908.00)
Buildings and Fixed Equipment	1330	134,750.96												18,755,837.86			126,442.99	67,966.68	2,454.00
Less Accumulated Depreciation	1339	(12,448.24)												(833,592.80)			(77,285.95)	(22,208.28)	(1,227.00)
Furniture, Fixtures and Equipment	1340	3,585.00	176,011.73	366,024.00	257,076.00		457,151.00	113,772.58	178,927.14				524,045.00	123,679.25	280,142.00	503,084.00	76,571.74	23,347.83	112,360.00
Less Accumulated Depreciation	1349	(1,584.00)	(176,011.73)	(150,477.00)	(88,155.00)		(274,145.00)	(102,655.33)	(178,927.14)				(91,627.00)	(10,841.12)	(103,639.00)	(89,631.00)	(46,803.07)	(7,628.96)	(101,371.00)
Motor Vehicles	1350																		
Less Accumulated Depreciation	1359																		
Property Under Capital Leases	1370						6,833,205.00	3,215,625.87						759,891.39					
Less Accumulated Depreciation	1379						(404,931.00)	(190,555.60)						(343,063.56)					
Audio Visual Materials	1381																11,203.00		13,365.00
Less Accumulated Depreciation	1388																(662.00)		(8,742.00)
Computer Software	1382						295,694.00	224,445.10					337,338.00	97,890.00	277,293.00	288,790.00			
Less Accumulated Amortization	1389						(257,282.00)	(199,594.20)					(102,873.00)	(25,798.42)	(157,979.00)	(88,525.00)			
Total Assets		163,700.07	699,608.89	494,144.00	1,102,599.00	-	7,547,745.00	4,041,173.87	386,143.56	-	-	-	1,215,924.00	20,367,872.12	944,482.00	1,251,950.00	447,900.93	174,522.78	789,042.00
LIABILITIES AND NET ASSETS																			
LIABILITIES																			
Salaries and Wages Payable	2110	28,263.86		25,467.00	38,446.00		264,673.00						223,728.00	292,379.41	149,001.00	216,190.00	34,183.62		23,203.00
Payroll Deductions and Withholdings	2170						63,955.00						39,280.00	55,035.78	29,462.00	39,805.00		31,268.00	
Accounts Payable	2120		326,982.71	28,224.00	47,638.00		97,226.00	342,179.00	303,293.21				20,934.00	175,337.71	33,932.00	61,060.00	4,299.90	25,915.16	
Construction Contracts Payable	2140																		
Due to Fiscal Agent	2240																		
Accrued Interest on Sale of Bonds	2210																		
Deposits Payable	2220																		
Due to Other Agencies	2230												136.00					108,580.11	54,000.00
Sales Tax Payable	2260																		
Estimated Unpaid Claims	2271																		
Estimated Liability for Claims Adjustment	2272																		
Noncurrent Liabilities:																			
Portion Due Within One Year:																			
Section 237.151 Notes Payable	2250			65,002.00															
Notes Payable	2310	8,500.00																105,720.00	
Bonds Payable	2320																		
Obligations Under Capital Leases	2315						100,867.00	47,467.00						432,452.83					
Liability for Compensated Absences	2330						25,176.00						15,664.00		15,130.00	8,629.00			
Certificates of Participation Payable	2340																		
Estimated Liability for Long-Term Claims	2350																		
Estimated PECO Advance Payable	2370																		
Deferred Revenue	2410		29,012.00				209.00	17,388.00									29,167.00		
Estimated Liability for Arbitrage Rebate	2280																		
Portion Due After One Year:																			
Notes Payable	2310			637,154.00	337,640.00														1,290.49
Bonds Payable	2320																		
Obligations Under Capital Leases	2315						6,693,103.00	3,149,696.00						21,021,255.87					
Liability for Compensated Absences	2330													26,121.31					
Certificates of Participation Payable	2340																		
Estimated Liability for Long-Term Claims	2350																		
Estimated PECO Advance Payable	2370																		
Deferred Revenue	2410																		
Estimated Liability for Arbitrage Rebate	2280																		
Total Liabilities		36,763.86	355,994.71	755,847.00	423,724.00	-	7,245,209.00	3,556,730.00	303,293.21	-	-	-	299,742.00	22,002,582.91	227,525.00	354,851.00	144,203.52	167,053.82	77,203.00
NET ASSETS																			
Invested in Capital Assets, Net of Related Debt		124,303.72		332,916.00	493,110.00		(27,266.00)	(112,303.00)					666,883.00	(2,490,939.58)	295,816.00				24,539.00
Restricted For:																			
Categorical Carryover Programs	2780																624,259.00	128,823.03	(6,968.01)
Debt Service	2780																		
Capital Projects	2780		202,600.67						51,998.32										
Other Purposes	2780																		
Unrestricted	2790	2,632.49	141,013.51	(594,619.00)	185,765.00		329,802.00	596,746.87	30,852.03				249,299.00	856,228.79	421,141.00	272,840.00	174,874.38	14,436.97	687,300.00
Total Net Assets		126,936.21	343,614.18	(261,703.00)	678,875.00	-	302,536.00	484,443.87	82,850.35	-	-	-	916,182.00	(1,634,710.79)	716,957.00	897,099.00	303,697.41	7,468.96	711,839.00
Total Liabilities and Net Assets		163,700.07	699,608.89	494,144.00	1,102,599.00	-	7,547,745.00	4,041,173.87	386,143.56	-	-	-	1,215,924.00	20,367,872.12	944,482.00	1,251,950.00	447,900.93	174,522.78	789,042.00

DISTRICT SCHOOL BOARD OF BROWARD CO
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR COMPONENT UNITS
 June 30, 2013

Exhibit J-1e
 Page 59

	Account Number	Sunshine Elementary	West Broward Academy at Excelsior	Broward Education Foundation	Total NonMajor Component Units
ASSETS					
Cash and Cash Equivalents	1110		15,803.88		26,115,178.70
Investments	1160				682,172.16
Taxes Receivable, net	1120				-
Accounts Receivable, net	1130		24.70		2,108,975.70
Interest Receivable	1170				-
Due from Reinsurer	1180				58,073.00
Deposits Receivable	1210				989,282.91
Due from Other Agencies	1220				3,630,560.31
Internal Balances					2,209,379.60
Inventory	1150				339,404.00
Prepaid Items	1230				1,569,405.87
Restricted Assets:					
Cash with Fiscal Agent	1114				519,008.00
Capital Assets:					
Land	1310				43,540.00
Land Improvements - Nondepreciable	1315				-
Construction in Progress	1360				(102,477.39)
Improvements Other Than Buildings	1320				5,055,077.22
Less Accumulated Depreciation	1329				(2,136,348.44)
Buildings and Fixed Equipment	1330		6,820.00		34,824,873.78
Less Accumulated Depreciation	1339		(284.17)		(3,950,601.59)
Furniture, Fixtures and Equipment	1340				17,736,605.10
Less Accumulated Depreciation	1349				(9,993,892.03)
Motor Vehicles	1350				163,407.00
Less Accumulated Depreciation	1359				(96,548.44)
Property Under Capital Leases	1370				27,714,079.26
Less Accumulated Depreciation	1379				(1,282,918.51)
Audio Visual Materials	1381				2,569,880.46
Less Accumulated Depreciation	1388				(1,262,067.14)
Computer Software	1382				2,751,162.69
Less Accumulated Amortization	1389				(1,646,337.54)
Total Assets		-	22,364.41	-	108,608,874.68
LIABILITIES AND NET ASSETS					
LIABILITIES					
Salaries and Wages Payable	2110		12,646.90		5,392,645.01
Payroll Deductions and Withholdings	2170				1,073,663.56
Accounts Payable	2120		64.80		6,334,876.75
Construction Contracts Payable	2140				-
Due to Fiscal Agent	2240				59,026.53
Accrued Interest on Sale of Bonds	2210				-
Deposits Payable	2220				18,296.00
Due to Other Agencies	2230				1,122,311.94
Sales Tax Payable	2260				-
Estimated Unpaid Claims	2271				-
Estimated Liability for Claims Adjustment	2272				-
Noncurrent Liabilities:					
Portion Due Within One Year:					
Section 237.151 Notes Payable	2250				65,002.00
Notes Payable	2310				1,670,326.52
Bonds Payable	2320				-
Obligations Under Capital Leases	2315				659,654.66
Liability for Compensated Absences	2330				88,947.42
Certificates of Participation Payable	2340				-
Estimated Liability for Long-Term Claims	2350				-
Estimated PECO Advance Payable	2370				-
Deferred Revenue	2410				134,718.72
Estimated Liability for Arbitrage Rebate	2280				-
Portion Due After One Year:					
Notes Payable	2310				12,662,384.03
Bonds Payable	2320				-
Obligations Under Capital Leases	2315				50,244,537.40
Liability for Compensated Absences	2330				26,121.31
Certificates of Participation Payable	2340				-
Estimated Liability for Long-Term Claims	2350				-
Estimated PECO Advance Payable	2370				-
Deferred Revenue	2410		1,125.00		16,406.06
Estimated Liability for Arbitrage Rebate	2280				-
Total Liabilities		-	13,836.70	-	79,568,917.91
NET ASSETS					
Invested in Capital Assets, Net of Related Debt			6,535.83		5,396,757.39
Restricted For:					
Categorical Carryover Programs	2780				4,470,703.04
Debt Service	2780				-
Capital Projects	2780				351,256.64
Other Purposes	2780				1,242,438.34
Unrestricted					
Total Net Assets	2790		1,991.88		17,578,801.36
Total Net Assets		-	8,527.71	-	29,039,956.77
Total Liabilities and Net Assets		-	22,364.41	-	108,608,874.68

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 ALPHA INTERNATIONAL ACADEMY
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2a
 Page 60

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	111,418.95	12,570.07	73,385.30	-	(25,463.58)
Pupil Personnel Services	6100	4,372.50	-	-	-	(4,372.50)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	651.00	-	-	-	(651.00)
General Administration	7200	11,945.51	-	-	-	(11,945.51)
School Administration	7300	59,543.50	-	-	-	(59,543.50)
Facilities Acquisition and Construction	7400	53,024.78	-	-	-	(53,024.78)
Fiscal Services	7500	604.63	-	-	-	(604.63)
Food Services	7600	14,138.94	11,517.58	-	-	(2,621.36)
Central Services	7700	6,204.87	-	-	-	(6,204.87)
Pupil Transportation Services	7800	14,188.00	-	-	-	(14,188.00)
Operation of Plant	7900	45,417.13	-	-	-	(45,417.13)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		321,509.81	24,087.65	73,385.30	-	(224,036.86)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
238,910.13
-
1,338.61
-
-
-
240,248.74
16,211.88
100.00
16,311.88

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 ATLANTIC MONTESSORI CHARTER SCHOOL
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2b
 Page 61

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	211,160.95	-	-	-	(211,160.95)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	9,845.89	-	-	-	(9,845.89)
General Administration	7200	-	-	-	-	-
School Administration	7300	211,382.65	12,560.00	-	-	(198,822.65)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	17,813.45	-	-	-	(17,813.45)
Food Services	7600	9,677.03	12,471.61	-	-	2,794.58
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	1,551.00	5,637.67	-	-	4,086.67
Operation of Plant	7900	129,654.55	-	-	-	(129,654.55)
Maintenance of Plant	8100	7,205.01	-	-	-	(7,205.01)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	7,311.23	-	-	-	(7,311.23)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		605,601.76	30,669.28	-	-	(574,932.48)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
9,228.51
-
530,041.50
-
-
-
539,270.01
(35,662.47)
-
(35,662.47)

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BEN GAMLA CHARTER
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2c
 Page 62

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	2,054,761.83	169,433.15	13,313.90	-	(1,872,014.78)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	690.14	-	-	-	(690.14)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	28,200.77	-	-	-	(28,200.77)
General Administration	7200	-	-	-	-	-
School Administration	7300	528,978.22	-	-	-	(528,978.22)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	89,357.50	-	-	-	(89,357.50)
Food Services	7600	176,333.88	60,503.00	97,061.00	-	(18,769.88)
Central Services	7700	96,310.86	-	-	-	(96,310.86)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	1,038,138.83	108,966.52	-	144,881.00	(784,291.31)
Maintenance of Plant	8100	204,607.26	-	-	-	(204,607.26)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	117,156.41	-	-	-	(117,156.41)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		4,334,535.70	338,902.67	110,374.90	144,881.00	(3,740,377.13)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes
 Property Taxes, Levied for Debt Service
 Property Taxes, Levied for Capital Projects
 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
3,630,619
-
-
-
-
-
-
3,630,619.37
(109,757.76)
650,462
540,704.54

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BEN GAMLA CHARTER HIGH SCHOOL
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2d
 Page 63

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	333,097		302,250		(30,847.45)
Pupil Personnel Services	6100	0				-
Instructional Media Services	6200	0				-
Instruction and Curriculum Development Services	6300	0				-
Instructional Staff Training Services	6400	529				(529.39)
Instructional Related Technology	6500					-
Board	7100	11,436				(11,436.20)
General Administration	7200					-
School Administration	7300	42,841				(42,841.01)
Facilities Acquisition and Construction	7400					-
Fiscal Services	7500	14,375				(14,375.00)
Food Services	7600	3,497				(3,496.91)
Central Services	7700	17,559				(17,558.60)
Pupil Transportation Services	7800	12,777				(12,777.01)
Operation of Plant	7900	85,112			36,406	(48,705.83)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		521,222.99	-	302,249.59	36,406.00	(182,567.40)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
562,596
-
150
-
-
-
562,745.98
380,178.58
40,877
421,055.58

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BEN GAMLA CHARTER SCHOOL HALLANDALE
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2e
 Page 64

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	22,936.00		344.00		(22,592.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400					-
Instructional Related Technology	6500					-
Board	7100	7,868.00				(7,868.00)
General Administration	7200					-
School Administration	7300	41,373.00				(41,373.00)
Facilities Acquisition and Construction	7400					-
Fiscal Services	7500	2,850.00				(2,850.00)
Food Services	7600	678.00				(678.00)
Central Services	7700	3,601.00				(3,601.00)
Pupil Transportation Services	7800	2,981.00				(2,981.00)
Operation of Plant	7900	20,228.00			5,345.00	(14,883.00)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		102,515.00	-	344.00	5,345.00	(96,826.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
102,886.00
-
-
-
-
-
102,886.00
6,060.00
1,207.00
7,267.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BEN GAMLA NORTH
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2f
 Page 65

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	172,865.00		1,722.00		(171,143.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400	319.00				(319.00)
Instructional Related Technology	6500					-
Board	7100	10,693.00				(10,693.00)
General Administration	7200					-
School Administration	7300	49,705.00				(49,705.00)
Facilities Acquisition and Construction	7400					-
Fiscal Services	7500	10,725.00				(10,725.00)
Food Services	7600	2,229.00			2,229.00	(2,229.00)
Central Services	7700	11,034.00				(11,034.00)
Pupil Transportation Services	7800					-
Operation of Plant	7900	121,923.00			20,264.00	(101,659.00)
Maintenance of Plant	8100	250.00				(250.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		379,743.00	-	1,722.00	20,264.00	(357,757.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	397,861.00
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	397,861.00
Change in Net Assets	40,104.00
Net Assets - July 1, 2012	59,272.00
Net Assets - June 30, 2013	99,376.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BEN GAMLA SOUTH
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2g
 Page 66

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	1,492,758.00		10,812.00		(1,481,946.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400					-
Instructional Related Technology	6500					-
Board	7100	24,262.00				(24,262.00)
General Administration	7200					-
School Administration	7300	588,971.00				(588,971.00)
Facilities Acquisition and Construction	7400	505.00				(505.00)
Fiscal Services	7500	68,700.00				(68,700.00)
Food Services	7600	135,825.00	42,995.00	76,507.00		(16,323.00)
Central Services	7700	74,141.00				(74,141.00)
Pupil Transportation Services	7800	74,363.00				(74,363.00)
Operation of Plant	7900	477,356.00	97,110.00		116,260.00	(263,986.00)
Maintenance of Plant	8100	62,623.00				(62,623.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,999,504.00	140,105.00	87,319.00	116,260.00	(2,655,820.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
2,813,465.00
-
-
-
-
-
-
2,813,465.00
157,645.00
314,182.00
471,827.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BROWARD CHARTER SCHOOL OF SCIENCE & TECHNOLOGY
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2h
 Page 67

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	651,241.84	-	-	-	(651,241.84)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	30,898.87	-	-	-	(30,898.87)
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	58,142.26	-	-	-	(58,142.26)
General Administration	7200	-	-	-	-	-
School Administration	7300	166,406.01	-	-	-	(166,406.01)
Facilities Acquisition and Construction	7400	86,181.60	-	-	-	(86,181.60)
Fiscal Services	7500	44,354.01	-	-	-	(44,354.01)
Food Services	7600	63,488.22	-	-	-	(63,488.22)
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	166,166.88	-	-	-	(166,166.88)
Operation of Plant	7900	382,579.21	-	-	-	(382,579.21)
Maintenance of Plant	8100	14,021.80	-	-	-	(14,021.80)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	35,469.86	18,104.95	-	-	(17,364.91)
Interest on Long-term Debt	9200	10,382.00	-	-	-	(10,382.00)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,709,332.56	18,104.95	-	-	(1,691,227.61)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
38,482.77
-
1,299,061.59
-
-
-
1,337,544.36
(353,683.25)
(39,028.66)
(392,711.91)

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BROWARD COMMUNITY CHARTER SCHOOL
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2i
 Page 68

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	351,456.01		22,210.74	-	(329,245.27)
Pupil Personnel Services	6100	315.00			-	(315.00)
Instructional Media Services	6200				-	-
Instruction and Curriculum Development Services	6300	88.12			-	(88.12)
Instructional Staff Training Services	6400	38.95			-	(38.95)
Instructional Related Technology	6500				-	-
Board	7100	8,220.00			-	(8,220.00)
General Administration	7200	126,177.30			-	(126,177.30)
School Administration	7300	54,649.87			-	(54,649.87)
Facilities Acquisition and Construction	7400	176,543.76			-	(176,543.76)
Fiscal Services	7500				-	-
Food Services	7600	34,994.66	3,635.03	35,692.66	-	4,333.03
Central Services	7700	1,122.59			-	(1,122.59)
Pupil Transportation Services	7800	48,244.87			-	(48,244.87)
Operation of Plant	7900	68,518.21			-	(68,518.21)
Maintenance of Plant	8100	3,116.67			-	(3,116.67)
Administrative Technology	8200	13,205.61			-	(13,205.61)
Community Services	9100	11,785.61	20,314.65		-	8,529.04
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		400.73				(400.73)
Total Component Unit Activities		898,877.96	23,949.68	57,903.40	-	(817,024.88)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
750,512.49
-
18,976.60
-
-
-
769,489.09
(47,535.79)
3,157.98
(44,377.81)

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BROWARD COMMUNITY CHARTER SCHOOL WEST
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2j
 Page 69

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	978,243.55		55,890.51		(922,353.04)
Pupil Personnel Services	6100	342.47				(342.47)
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300	112.35				(112.35)
Instructional Staff Training Services	6400	110.70		110.70		-
Instructional Related Technology	6500					-
Board	7100	8,395.00				(8,395.00)
General Administration	7200	357,524.54				(357,524.54)
School Administration	7300	155,925.10				(155,925.10)
Facilities Acquisition and Construction	7400	510,133.61				(510,133.61)
Fiscal Services	7500	158,001.03				(158,001.03)
Food Services	7600	280,636.92	13,732.87	414,338.27		147,434.22
Central Services	7700	5,398.01				(5,398.01)
Pupil Transportation Services	7800	140,342.90				(140,342.90)
Operation of Plant	7900	223,751.50				(223,751.50)
Maintenance of Plant	8100	8,900.77				(8,900.77)
Administrative Technology	8200	36,970.29				(36,970.29)
Community Services	9100	26,408.75	83,196.63			56,787.88
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		25,522.79				(25,522.79)
Total Component Unit Activities		2,916,720.28	96,929.50	470,339.48	-	(2,349,451.30)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes
 Property Taxes, Levied for Debt Service
 Property Taxes, Levied for Capital Projects
 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
2,301,082.92
-
39,917.57
-
-
-
2,341,000.49
(8,450.81)
82,803.76
74,352.95

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CENTRAL CHARTER SCHOOL
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2k
 Page 70

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	3,732,876.80	108,550.70	-	-	(3,624,326.10)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	3,162.00	-	-	-	(3,162.00)
Instruction and Curriculum Development Services	6300	49,603.48	-	-	-	(49,603.48)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	31,144.99	-	-	-	(31,144.99)
School Administration	7300	405,932.16	-	-	-	(405,932.16)
Facilities Acquisition and Construction	7400	300,874.74	-	-	318,943.05	18,068.31
Fiscal Services	7500	67,505.78	-	-	-	(67,505.78)
Food Services	7600	396,948.48	24,178.68	-	-	(372,769.80)
Central Services	7700	1,875.80	-	-	-	(1,875.80)
Pupil Transportation Services	7800	180,832.13	-	-	-	(180,832.13)
Operation of Plant	7900	177,240.09	-	-	-	(177,240.09)
Maintenance of Plant	8100	117,194.96	-	-	-	(117,194.96)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		5,465,191.41	132,729.38	-	318,943.05	(5,013,518.98)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
5,552,516.67
-
-
-
-
-
5,552,516.67
538,997.69
2,716,584.67
3,255,582.36

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHARTER SCHOOL OF EXCELLENCE
 For the Fiscal Year Ended June 30, 2013

Exhibit J-21
 Page 71

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	816,758.68	121,885.01	-	-	(694,873.67)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	4,725.00	-	-	-	(4,725.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	12,639.12	-	-	-	(12,639.12)
Board	7100	-	-	-	-	-
General Administration	7200	59,259.60	-	-	-	(59,259.60)
School Administration	7300	258,624.75	-	-	-	(258,624.75)
Facilities Acquisition and Construction	7400	141,778.92	-	-	92,777.00	(49,001.92)
Fiscal Services	7500	74,983.38	-	-	-	(74,983.38)
Food Services	7600	120,290.37	168,413.86	-	-	48,123.49
Central Services	7700	161,346.58	-	-	-	(161,346.58)
Pupil Transportation Services	7800	90,047.50	-	-	-	(90,047.50)
Operation of Plant	7900	175,408.05	-	-	-	(175,408.05)
Maintenance of Plant	8100	28,441.88	-	-	-	(28,441.88)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,944,303.83	290,298.87	-	92,777.00	(1,561,227.96)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
1,712,203.98
173.26
-
-
-
-
1,712,377.24
151,149.28
607,791.01
758,940.29

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHARTER SCHOOL OF EXCELLENCE 2
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2m
 Page 72

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	81,991.66	-	-	-	(81,991.66)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	1,097.42	-	-	-	(1,097.42)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	6,802.56	-	-	-	(6,802.56)
General Administration	7200	2,902.28	-	-	-	(2,902.28)
School Administration	7300	20,825.89	-	-	-	(20,825.89)
Facilities Acquisition and Construction	7400	1,299.36	-	-	6,832.00	5,532.64
Fiscal Services	7500	28,911.87	-	-	-	(28,911.87)
Food Services	7600	-	-	-	-	-
Central Services	7700	12,742.58	3,259.00	-	-	(9,483.58)
Pupil Transportation Services	7800	94.00	-	-	-	(94.00)
Operation of Plant	7900	7,947.87	-	-	-	(7,947.87)
Maintenance of Plant	8100	4,590.85	-	-	-	(4,590.85)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		169,206.34	3,259.00	-	6,832.00	(159,115.34)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
274,791.42
837.11
-
-
-
275,628.53
116,513.19
4,766.05
121,279.24

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHARTER SCHOOL OF EXCELLENCE AT DAVIE
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2n
 Page 73

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	341,485.52	-	-	-	(341,485.52)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	11,059.20	-	-	-	(11,059.20)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	39,198.27	-	-	-	(39,198.27)
General Administration	7200	899.65	-	-	-	(899.65)
School Administration	7300	194,020.60	-	-	-	(194,020.60)
Facilities Acquisition and Construction	7400	57,562.20	-	-	34,075.00	(23,487.20)
Fiscal Services	7500	86,684.96	-	-	-	(86,684.96)
Food Services	7600	52,916.87	52,083.68	-	-	(833.19)
Central Services	7700	96,508.81	37,223.28	-	-	(59,285.53)
Pupil Transportation Services	7800	44,564.50	-	-	-	(44,564.50)
Operation of Plant	7900	51,634.24	-	-	-	(51,634.24)
Maintenance of Plant	8100	11,333.92	-	-	-	(11,333.92)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		987,868.74	89,306.96	-	34,075.00	(864,486.78)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
905,797.71
-
-
-
-
-
905,797.71
41,310.93
278,494.67
319,805.60

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHARTER SCHOOL OF EXCELLENCE AT DAVIE 2
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2o
 Page 74

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	347,690.20	-	-	-	(347,690.20)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	3,496.10	-	-	-	(3,496.10)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	36,493.69	-	-	-	(36,493.69)
General Administration	7200	3,718.40	-	-	-	(3,718.40)
School Administration	7300	121,532.52	-	-	-	(121,532.52)
Facilities Acquisition and Construction	7400	56,710.56	-	-	34,490.00	(22,220.56)
Fiscal Services	7500	105,279.55	-	-	-	(105,279.55)
Food Services	7600	52,973.33	44,477.96	-	-	(8,495.37)
Central Services	7700	116,780.01	29,446.36	-	-	(87,333.65)
Pupil Transportation Services	7800	44,884.45	-	-	-	(44,884.45)
Operation of Plant	7900	35,229.41	-	-	-	(35,229.41)
Maintenance of Plant	8100	10,312.97	-	-	-	(10,312.97)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		935,101.19	73,924.32	-	34,490.00	(826,686.87)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
937,375.12
45,773.47
772.47
-
-
-
983,921.06
157,234.19
24,773.71
182,007.90

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHARTER SCHOOL OF EXCELLENCE AT RIVERLAND
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2p
 Page 75

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	303,856.01	-	-	-	(303,856.01)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	8,595.35	-	-	-	(8,595.35)
Instructional Staff Training Services	6400	7,307.15	-	-	-	(7,307.15)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	36,035.48	-	-	-	(36,035.48)
General Administration	7200	9,686.52	-	-	-	(9,686.52)
School Administration	7300	140,876.34	-	-	-	(140,876.34)
Facilities Acquisition and Construction	7400	57,722.16	-	-	32,639.00	(25,083.16)
Fiscal Services	7500	112,863.96	-	-	-	(112,863.96)
Food Services	7600	71,445.44	43,112.83	-	-	(28,332.61)
Central Services	7700	63,948.59	20,651.21	-	-	(43,297.38)
Pupil Transportation Services	7800	86,517.50	-	-	-	(86,517.50)
Operation of Plant	7900	83,376.53	-	-	-	(83,376.53)
Maintenance of Plant	8100	12,227.16	-	-	-	(12,227.16)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		994,458.19	63,764.04	-	32,639.00	(898,055.15)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
923,425.37
-
-
-
-
-
-
923,425.37
25,370.22
40,534.93
65,905.15

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHARTER SCHOOL OF EXCELLENCE AT RIVERLAND 2
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2q
 Page 76

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	355,720.31	-	-	-	(355,720.31)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	7,006.03	-	-	-	(7,006.03)
Instructional Staff Training Services	6400	236.00	-	-	-	(236.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	36,504.27	-	-	-	(36,504.27)
General Administration	7200	2,627.53	-	-	-	(2,627.53)
School Administration	7300	88,843.12	-	-	-	(88,843.12)
Facilities Acquisition and Construction	7400	51,322.12	-	-	30,393.00	(20,929.12)
Fiscal Services	7500	71,061.24	-	-	-	(71,061.24)
Food Services	7600	68,997.07	56,457.68	-	-	(12,539.39)
Central Services	7700	87,247.58	9,017.00	-	-	(78,230.58)
Pupil Transportation Services	7800	44,411.50	-	-	-	(44,411.50)
Operation of Plant	7900	26,415.00	-	-	-	(26,415.00)
Maintenance of Plant	8100	14,132.22	-	-	-	(14,132.22)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		854,523.99	65,474.68	-	30,393.00	(758,656.31)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
880,803.51
-
-
-
-
-
880,803.51
122,147.20
39,993.81
162,141.01

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHARTER SCHOOL OF EXCELLENCE AT TAMARAC
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2r
 Page 77

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	404,557.48	-	-	-	(404,557.48)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	28,942.77	-	-	-	(28,942.77)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	41,194.21	-	-	-	(41,194.21)
General Administration	7200	5,801.02	-	-	-	(5,801.02)
School Administration	7300	198,804.24	-	-	-	(198,804.24)
Facilities Acquisition and Construction	7400	181,690.79	-	-	44,794.00	(136,896.79)
Fiscal Services	7500	121,835.13	-	-	-	(121,835.13)
Food Services	7600	74,783.82	61,663.82	-	-	(13,120.00)
Central Services	7700	142,642.37	35,960.91	-	-	(106,681.46)
Pupil Transportation Services	7800	87,360.67	-	-	-	(87,360.67)
Operation of Plant	7900	83,177.66	-	-	-	(83,177.66)
Maintenance of Plant	8100	12,396.71	-	-	-	(12,396.71)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,383,186.87	97,624.73	-	44,794.00	(1,240,768.14)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
1,241,112.84
-
-
-
-
-
1,241,112.84
344.70
187,150.53
187,495.23

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHARTER SCHOOL OF EXCELLENCE AT TAMARAC 2
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2s
 Page 78

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	506,184.23	-	-	-	(506,184.23)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	19,716.65	-	-	-	(19,716.65)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	50,397.13	-	-	-	(50,397.13)
General Administration	7200	2,516.96	-	-	-	(2,516.96)
School Administration	7300	149,738.33	-	-	-	(149,738.33)
Facilities Acquisition and Construction	7400	182,440.25	-	-	42,913.00	(139,527.25)
Fiscal Services	7500	118,264.85	-	-	-	(118,264.85)
Food Services	7600	74,155.67	60,368.57	-	-	(13,787.10)
Central Services	7700	95,498.28	37,469.57	-	-	(58,028.71)
Pupil Transportation Services	7800	52,141.85	-	-	-	(52,141.85)
Operation of Plant	7900	75,910.49	-	-	-	(75,910.49)
Maintenance of Plant	8100	11,342.97	-	-	-	(11,342.97)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,338,307.66	97,838.14	-	42,913.00	(1,197,556.52)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	1,197,297.52
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,197,297.52
Change in Net Assets	(259.00)
Net Assets - July 1, 2012	137,181.54
Net Assets - June 30, 2013	136,922.54

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 DISCOVERY MIDDLE CHARTER
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2t
 Page 79

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	529,409.86		80,019.19		(449,390.67)
Pupil Personnel Services	6100	1,105.00				(1,105.00)
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300	61.17				(61.17)
Instructional Staff Training Services	6400	55.35		55.35		-
Instructional Related Technology	6500					-
Board	7100	6,143.00				(6,143.00)
General Administration	7200	200,104.42				(200,104.42)
School Administration	7300	85,145.45				(85,145.45)
Facilities Acquisition and Construction	7400	252,118.99				(252,118.99)
Fiscal Services	7500					-
Food Services	7600	66,825.89	3,178.09	75,183.22		11,535.42
Central Services	7700	1,495.84				(1,495.84)
Pupil Transportation Services	7800	70,296.71				(70,296.71)
Operation of Plant	7900	99,067.03				(99,067.03)
Maintenance of Plant	8100	4,416.08				(4,416.08)
Administrative Technology	8200	18,748.38				(18,748.38)
Community Services	9100		5,799.50			5,799.50
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		1,787.97				(1,787.97)
Total Component Unit Activities		1,336,781.14	8,977.59	155,257.76	-	(1,172,545.79)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
1,195,563.65
-
7,053.30
-
-
-
1,202,616.95
30,071.16
165,746.34
195,817.50

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
DOLPHIN PARK HIGH
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2u
 Page 80

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	661,610.23	-	-	-	(661,610.23)
Pupil Personnel Services	6100	276,167.12	-	-	-	(276,167.12)
Instructional Media Services	6200	0.00	-	-	-	-
Instruction and Curriculum Development Services	6300	0.00	-	-	-	-
Instructional Staff Training Services	6400	399.00	-	-	-	(399.00)
Instructional Related Technology	6500	0.00	-	-	-	-
Board	7100	48,526.29	-	-	-	(48,526.29)
General Administration	7200	0.00	-	-	-	-
School Administration	7300	1,151,861.52	-	-	-	(1,151,861.52)
Facilities Acquisition and Construction	7400	0.00	-	-	-	-
Fiscal Services	7500	0.00	-	-	-	-
Food Services	7600	366.98	-	-	-	(366.98)
Central Services	7700	9,458.04	-	-	-	(9,458.04)
Pupil Transportation Services	7800	86,853.77	-	-	-	(86,853.77)
Operation of Plant	7900	363,914.86	-	-	-	(363,914.86)
Maintenance of Plant	8100	119,808.00	-	-	-	(119,808.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,718,965.81	-	-	-	(2,718,965.81)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
2,757,173.47
-
-
-
-
-
2,757,173.47
38,207.66
128,347.00
166,554.66

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 EAGLES' NEST ELEMENTARY
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2v
 Page 81

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	434,208.11	-	-	13,547.00	(420,661.11)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	96,072.76	-	-	-	(96,072.76)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	12,089.30	-	-	-	(12,089.30)
General Administration	7200	-	-	-	-	-
School Administration	7300	256,146.90	-	-	-	(256,146.90)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	28,259.80	-	-	-	(28,259.80)
Food Services	7600	9,068.93	-	-	-	(9,068.93)
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	44,848.50	-	-	-	(44,848.50)
Operation of Plant	7900	142,677.32	-	-	-	(142,677.32)
Maintenance of Plant	8100	8,213.38	3,895.72	-	-	(4,317.66)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	5,653.18	-	-	-	(5,653.18)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,037,238.18	3,895.72	-	13,547.00	(1,019,795.46)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
354.20
-
884,650.44
-
-
-
885,004.64
(134,790.82)
262,107.56
127,316.74

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 EAGLES' NEST MIDDLE
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2w
 Page 82

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	212,149.36	4,630.60	-	8,593.00	(198,925.76)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	49,532.23	-	-	-	(49,532.23)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	13,666.34	-	-	-	(13,666.34)
General Administration	7200	379.00	-	-	-	(379.00)
School Administration	7300	78,487.57	-	-	-	(78,487.57)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	12,408.47	-	-	-	(12,408.47)
Food Services	7600	8,826.94	-	-	-	(8,826.94)
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	65,013.00	-	-	-	(65,013.00)
Operation of Plant	7900	65,645.07	-	-	-	(65,645.07)
Maintenance of Plant	8100	377.61	-	-	-	(377.61)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	4,857.54	9,179.23	-	-	4,321.69
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		511,343.13	13,809.83	-	8,593.00	(488,940.30)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	-
Investment Earnings	-
Miscellaneous	472,277.70
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	472,277.70
Change in Net Assets	(16,662.60)
Net Assets - July 1, 2012	80,154.60
Net Assets - June 30, 2013	63,492.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 EVEREST CHARTER SCHOOL
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2x
 Page 83

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	147,659.79	-	-	-	(147,659.79)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	28.00	-	-	-	(28.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	528.43	-	-	-	(528.43)
Board	7100	32,393.41	-	-	1,125.00	(31,268.41)
General Administration	7200	-	-	-	-	-
School Administration	7300	64,795.46	-	-	23,875.00	(40,920.46)
Facilities Acquisition and Construction	7400	58,084.00	-	-	-	(58,084.00)
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	1,970.10	-	-	-	(1,970.10)
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	16,251.61	-	-	-	(16,251.61)
Maintenance of Plant	8100	1,422.04	-	-	-	(1,422.04)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		323,132.84	-	-	25,000.00	(298,132.84)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
287,426.38
-
-
-
-
-
287,426.38
(10,706.46)
-
(10,706.46)

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 EXCELSIOR CHARTER OF BROWARD
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2y
 Page 84

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	565,431.35	-	-	-	(565,431.35)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	21,618.42	-	-	-	(21,618.42)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	3,058.44	-	-	-	(3,058.44)
Board	7100	213,388.48	-	-	-	(213,388.48)
General Administration	7200	-	-	-	-	-
School Administration	7300	99,103.08	-	-	-	(99,103.08)
Facilities Acquisition and Construction	7400	191,139.68	-	-	38,833.00	(152,306.68)
Fiscal Services	7500	415.90	-	-	-	(415.90)
Food Services	7600	69,578.30	-	-	-	(69,578.30)
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	66,609.19	-	-	-	(66,609.19)
Maintenance of Plant	8100	22,313.09	-	-	-	(22,313.09)
Administrative Technology	8200	9,310.99	-	-	-	(9,310.99)
Community Services	9100	0.00	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,261,966.92	-	-	38,833.00	(1,223,133.92)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes
 Property Taxes, Levied for Debt Service
 Property Taxes, Levied for Capital Projects
 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
973,441.00
-
-
52,343.00
22,975.00
-
1,048,759.00
(174,374.92)
302,986.00
128,611.08

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 FLORIDA INTERCULTURAL ACADEMY
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2z
 Page 85

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	1,074,610.00	-	67,348.00	-	(1,007,262.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	10,094.00	-	-	-	(10,094.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	552,000.00	-	-	-	(552,000.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	96,837.00	-	-	-	(96,837.00)
Food Services	7600	106,181.00	6,385.00	99,179.00	-	(617.00)
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	31,373.00	-	-	-	(31,373.00)
Operation of Plant	7900	255,211.00	-	70,259.00	-	(184,952.00)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	70,529.00	75,253.00	-	-	4,724.00
Interest on Long-term Debt	9200	568,387.00	-	-	-	(568,387.00)
Unallocated Depreciation/Amortization Expense*		301,653.00				(301,653.00)
Total Component Unit Activities		3,066,875.00	81,638.00	236,786.00	-	(2,748,451.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
1,800,668.00
-
597,418.00
-
-
-
2,398,086.00
(350,365.00)
356,645.00
6,280.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 FLORIDA INTERCULTURAL ACADEMY WEST
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2aa
 Page 86

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	1,721,645.00	-	58,902.00	-	(1,662,743.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	19,473.00	-	-	-	(19,473.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	758,016.00	-	-	-	(758,016.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	96,356.00	-	-	-	(96,356.00)
Food Services	7600	155,395.00	13,070.00	148,200.00	-	5,875.00
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	47,498.00	-	-	-	(47,498.00)
Operation of Plant	7900	916,400.00	-	-	-	(916,400.00)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	173,490.00	182,982.00	-	-	9,492.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		12,007.00				(12,007.00)
Total Component Unit Activities		3,900,280.00	196,052.00	207,102.00	-	(3,497,126.00)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes
 Property Taxes, Levied for Debt Service
 Property Taxes, Levied for Capital Projects
 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
3,407,754.00
-
47,701.00
-
-
-
3,455,455.00
(41,671.00)
15,063.00
(26,608.00)

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 FRANKLIN ACADEMY A
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2ab
 Page 87

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	3,970,862.50	209,716.99	-	285,764.60	(3,475,380.91)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	22,637.84	-	-	-	(22,637.84)
Instruction and Curriculum Development Services	6300	26,197.60	-	-	-	(26,197.60)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	3,818.02	-	-	-	(3,818.02)
General Administration	7200	6,461.13	-	-	-	(6,461.13)
School Administration	7300	1,015,608.59	-	-	-	(1,015,608.59)
Facilities Acquisition and Construction	7400	1,274,551.04	-	-	-	(1,274,551.04)
Fiscal Services	7500	717,013.95	-	-	-	(717,013.95)
Food Services	7600	269,447.25	201,718.26	-	-	(67,728.99)
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	284,278.50	-	-	-	(284,278.50)
Operation of Plant	7900	464,042.10	-	-	-	(464,042.10)
Maintenance of Plant	8100	7,744.06	-	-	-	(7,744.06)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		8,062,662.58	411,435.25	-	285,764.60	(7,365,462.73)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
7,551,547.31
-
-
-
-
-
7,551,547.31
186,084.58
627,368.03
813,452.61

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 FRANKLIN ACADEMY B
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2ac
 Page 88

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	337,699.08	-	-	-	(337,699.08)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	34,044.05	-	-	-	(34,044.05)
General Administration	7200	-	-	-	-	-
School Administration	7300	-	-	-	-	-
Facilities Acquisition and Construction	7400	105,413.88	-	-	-	(105,413.88)
Fiscal Services	7500	53,012.50	-	-	-	(53,012.50)
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		530,169.51	-	-	-	(530,169.51)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
695,406.74
-
-
-
-
-
695,406.74
165,237.23
(153,352.73)
11,884.50

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 HENRY MCNEAL TURNER LEARNING ACADEMY
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2ad
 Page 89

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	294,037.00		18,269.00		(275,768.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400					-
Instructional Related Technology	6500					-
Board	7100	8,046.00				(8,046.00)
General Administration	7200	83,982.00				(83,982.00)
School Administration	7300	134,832.00				(134,832.00)
Facilities Acquisition and Construction	7400	103,235.00			25,504.00	(77,731.00)
Fiscal Services	7500	12,298.00				(12,298.00)
Food Services	7600	31,114.00				(31,114.00)
Central Services	7700					-
Pupil Transportation Services	7800	43,590.00				(43,590.00)
Operation of Plant	7900	35,671.00				(35,671.00)
Maintenance of Plant	8100	839.00				(839.00)
Administrative Technology	8200					-
Community Services	9100	412.00	480.00			68.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		11,306.00				(11,306.00)
Total Component Unit Activities		759,362.00	480.00	18,269.00	25,504.00	(715,109.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
653,636.00
-
14,019.00
(22,695.00)
(11,731.00)
-
633,229.00
(81,880.00)
80,850.00
(1,030.00)

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 HOLLYWOOD ACADEMY OF ARTS & SCIENCE ELEM
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2ae
 Page 90

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	2,876,558.48	391,456.24	61,920.18		(2,423,182.06)
Pupil Personnel Services	6100	96,855.11				(96,855.11)
Instructional Media Services	6200	1,560.58				(1,560.58)
Instruction and Curriculum Development Services	6300	26,687.51				(26,687.51)
Instructional Staff Training Services	6400	2,679.00				(2,679.00)
Instructional Related Technology	6500	21,736.15		21,736.15		-
Board	7100	13,021.56				(13,021.56)
General Administration	7200	-				-
School Administration	7300	384,575.67				(384,575.67)
Facilities Acquisition and Construction	7400	-				-
Fiscal Services	7500	559,986.15				(559,986.15)
Food Services	7600	331,656.90	75,845.11	248,044.66		(7,767.13)
Central Services	7700	50,055.26				(50,055.26)
Pupil Transportation Services	7800	-				-
Operation of Plant	7900	947,901.61				(947,901.61)
Maintenance of Plant	8100	113,520.73				(113,520.73)
Administrative Technology	8200	-				-
Community Services	9100	148,044.93				(148,044.93)
Interest on Long-term Debt	9200	1,158,384.72			219,584.00	(938,800.72)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		6,733,224.36	467,301.35	331,700.99	219,584.00	(5,714,638.02)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
5,486,653.16
-
25,541.71
-
-
-
5,512,194.87
(202,443.15)
(413,032.24)
(615,475.39)

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 HOLLYWOOD ACADEMY OF ARTS & SCIENCE MIDDLE
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2af
 Page 91

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	1,065,700.74	0.00	33,430.77		(1,032,269.97)
Pupil Personnel Services	6100	19,428.42				(19,428.42)
Instructional Media Services	6200	-				-
Instruction and Curriculum Development Services	6300	32,848.63				(32,848.63)
Instructional Staff Training Services	6400	1,200.00				(1,200.00)
Instructional Related Technology	6500	10,126.67		10,126.67		-
Board	7100	13,132.32				(13,132.32)
General Administration	7200	-				-
School Administration	7300	147,074.75				(147,074.75)
Facilities Acquisition and Construction	7400	-				-
Fiscal Services	7500	95,228.19				(95,228.19)
Food Services	7600	159.12		0.00		(159.12)
Central Services	7700	21,649.79				(21,649.79)
Pupil Transportation Services	7800	-				-
Operation of Plant	7900	436,461.71				(436,461.71)
Maintenance of Plant	8100	49,276.35				(49,276.35)
Administrative Technology	8200	-				-
Community Services	9100	4.36				(4.36)
Interest on Long-term Debt	9200	517,997.88			112,676.00	(405,321.88)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,410,288.93	-	43,557.44	112,676.00	(2,254,055.49)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
2,170,353
2,575
-
-
-
2,172,928.53
(81,126.96)
(479,622)
(560,748.88)

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 IMAGINE AT BROWARD
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2ag
 Page 92

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	2,122,361.00	360,130.00	-	-	(1,762,231.00)
Pupil Personnel Services	6100	14,900.00	-	-	-	(14,900.00)
Instructional Media Services	6200	57,329.00	-	-	-	(57,329.00)
Instruction and Curriculum Development Services	6300	135,796.00	-	-	-	(135,796.00)
Instructional Staff Training Services	6400	3,414.00	-	-	-	(3,414.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	14,759.00	-	-	-	(14,759.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	732,088.00	-	-	-	(732,088.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	144,003.00	-	-	-	(144,003.00)
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	1,263,414.00	16,714.00	156,091.00	-	(1,090,609.00)
Maintenance of Plant	8100	75,366.00	-	-	-	(75,366.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	167,254.00	-	-	-	(167,254.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		4,730,684.00	376,844.00	156,091.00	-	(4,197,749.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	3,911,195.00
Investment Earnings	-
Miscellaneous	492,972.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,404,167.00
Change in Net Assets	206,418.00
Net Assets - July 1, 2012	264,097.00
Net Assets - June 30, 2013	470,515.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.
 ESE 145

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 IMAGINE AT BROWARD MIDDLE
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2ah
 Page 93

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	500,435.00	-	1,880.00	-	(498,555.00)
Pupil Personnel Services	6100	4,548.00	-	-	-	(4,548.00)
Instructional Media Services	6200	2,990.00	-	-	-	(2,990.00)
Instruction and Curriculum Development Services	6300	29,447.00	-	-	-	(29,447.00)
Instructional Staff Training Services	6400	287.00	-	-	-	(287.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	9,130.00	-	-	-	(9,130.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	189,469.00	-	-	-	(189,469.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	20,447.00	16,368.00	-	-	(4,079.00)
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	399,464.00	-	-	-	(399,464.00)
Maintenance of Plant	8100	20,064.00	-	55,666.00	-	35,602.00
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	31,695.00	-	-	-	(31,695.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,207,976.00	16,368.00	57,546.00	-	(1,134,062.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
1,050,400.00
-
82,300.00
-
-
-
1,132,700.00
(1,362.00)
264,382.00
263,020.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 IMAGINE AT NORTH LAUDERDALE ELEM
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2ai
 Page 94

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	1,463,424.00	-	763,880.00	-	(699,544.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	4,010.00	-	-	-	(4,010.00)
Instruction and Curriculum Development Services	6300	198,987.00	-	-	-	(198,987.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	19,620.00	-	-	-	(19,620.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	623,588.00	-	-	-	(623,588.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	206,342.00	217,631.00	-	-	11,289.00
Central Services	7700	2,983.00	-	-	-	(2,983.00)
Pupil Transportation Services	7800	84,130.00	-	-	-	(84,130.00)
Operation of Plant	7900	876,518.00	2,970.00	126,412.00	-	(747,136.00)
Maintenance of Plant	8100	35,034.00	-	-	-	(35,034.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	31,684.00	41,338.00	-	-	9,654.00
Interest on Long-term Debt	9200	55,763.00	-	-	-	(55,763.00)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		3,602,083.00	261,939.00	890,292.00	-	(2,449,852.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
2,018,135.00
-
592,404.00
-
-
-
2,610,539.00
160,687.00
(611,255.00)
(450,568.00)

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 IMAGINE AT WESTON
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2aj
 Page 95

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	2,943,076.00	471,323.00	-	-	(2,471,753.00)
Pupil Personnel Services	6100	41,052.00	-	-	-	(41,052.00)
Instructional Media Services	6200	53,348.00	-	-	-	(53,348.00)
Instruction and Curriculum Development Services	6300	3,076.00	-	-	-	(3,076.00)
Instructional Staff Training Services	6400	240.00	-	-	-	(240.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	20,964.00	-	-	-	(20,964.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	915,716.00	-	-	-	(915,716.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	-	-	-	-	-
Central Services	7700	2,384.00	-	-	-	(2,384.00)
Pupil Transportation Services	7800	159,377.00	-	-	-	(159,377.00)
Operation of Plant	7900	2,078,588.00	28,175.00	316,115.00	-	(1,734,298.00)
Maintenance of Plant	8100	108,563.00	-	-	-	(108,563.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	196,135.00	280,337.00	-	-	84,202.00
Interest on Long-term Debt	9200	35,020.00	-	-	-	(35,020.00)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		6,557,539.00	779,835.00	316,115.00	-	(5,461,589.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
5,251,085.00
-
376,009.00
-
-
-
5,627,094.00
165,505.00
(50,478.00)
115,027.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 IMAGINE MIDDLE SCHOOL WEST
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2ak
 Page 96

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	250,542.00	34,078.00	-	-	(216,464.00)
Pupil Personnel Services	6100	3,043.00	-	-	-	(3,043.00)
Instructional Media Services	6200	22,488.00	-	-	-	(22,488.00)
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	3,720.00	-	-	-	(3,720.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	96,978.00	-	-	-	(96,978.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	12,463.00	-	-	-	(12,463.00)
Operation of Plant	7900	134,770.00	5,360.00	18,039.00	-	(111,371.00)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	1,118.00	9,330.00	-	-	8,212.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		525,122.00	48,768.00	18,039.00	-	(458,315.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
334,488.00
-
258,568.00
-
-
-
593,056.00
134,741.00
-
134,741.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 IMAGINE SCHOOLS PLANTATION CAMPUS
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2a1
 Page 97

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	717,380.00	-	2,716.00	-	(714,664.00)
Pupil Personnel Services	6100	75.00	-	-	-	(75.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	7,838.00	-	-	-	(7,838.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	14,620.00	-	-	-	(14,620.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	400,767.00	-	-	-	(400,767.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	24,178.00	18,098.00	-	-	(6,080.00)
Central Services	7700	329.00	-	-	-	(329.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	221,308.00	-	-	-	(221,308.00)
Maintenance of Plant	8100	6,490.00	-	-	-	(6,490.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	87,102.00	129,387.00	-	-	42,285.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,480,087.00	147,485.00	2,716.00	-	(1,329,886.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
1,401,245.00
-
61,574.00
-
-
-
1,462,819.00
132,933.00
-
132,933.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 INTERNATIONAL SCHOOL OF BROWARD
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2am
 Page 98

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	783,574.76	120,824.45	-	-	(662,750.31)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	22,386.74	43,437.41	-	-	21,050.67
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	121,897.86	-	-	-	(121,897.86)
School Administration	7300	358,225.56	-	-	-	(358,225.56)
Facilities Acquisition and Construction	7400	170,916.44	-	-	85,502.00	(85,414.44)
Fiscal Services	7500	91,690.26	-	-	-	(91,690.26)
Food Services	7600	1,661.02	2,787.00	-	-	1,125.98
Central Services	7700	1,075.38	-	-	-	(1,075.38)
Pupil Transportation Services	7800	2,675.00	5,813.05	-	-	3,138.05
Operation of Plant	7900	46,096.02	-	-	-	(46,096.02)
Maintenance of Plant	8100	26,554.72	-	-	-	(26,554.72)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,626,753.76	172,861.91	-	85,502.00	(1,368,389.85)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
1,419,857.72
-
-
-
-
-
-
1,419,857.72
51,467.87
(159,329.17)
(107,861.30)

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 KIDZ CHOICE CHARTER
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2ao
 Page 100

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	274,956.30				(274,956.30)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300	808.00				(808.00)
Instructional Staff Training Services	6400	1,700.00				(1,700.00)
Instructional Related Technology	6500	89.99				(89.99)
Board	7100	69,850.92				(69,850.92)
General Administration	7200					-
School Administration	7300	142,943.99				(142,943.99)
Facilities Acquisition and Construction	7400	95,526.99			24,523.00	(71,003.99)
Fiscal Services	7500	21,336.29				(21,336.29)
Food Services	7600	2,757.15				(2,757.15)
Central Services	7700					-
Pupil Transportation Services	7800					-
Operation of Plant	7900	29,189.26				(29,189.26)
Maintenance of Plant	8100	8,381.55				(8,381.55)
Administrative Technology	8200	0.00				-
Community Services	9100	0.00				-
Interest on Long-term Debt	9200					-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		647,540.44	-	-	24,523.00	(623,017.44)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	611,915.96
Investment Earnings	-
Miscellaneous	5,531.95
Special Items	
Extraordinary Items	
Transfers	
Total General Revenues, Special Items, Extraordinary Items and Transfers	617,447.91
Change in Net Assets	(5,569.53)
Net Assets - July 1, 2012	132,505.74
Net Assets - June 30, 2013	126,936.21

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 LAUDERHILL HIGH
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2ap
 Page 101

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	587,175.65	-	-	-	(587,175.65)
Pupil Personnel Services	6100	240,270.34	-	-	-	(240,270.34)
Instructional Media Services	6200	0.00	-	-	-	-
Instruction and Curriculum Development Services	6300	0.00	-	-	-	-
Instructional Staff Training Services	6400	0.00	-	-	-	-
Instructional Related Technology	6500	0.00	-	-	-	-
Board	7100	49,652.70	-	-	-	(49,652.70)
General Administration	7200	0.00	-	-	-	-
School Administration	7300	1,471,141.66	-	-	-	(1,471,141.66)
Facilities Acquisition and Construction	7400	0.00	-	-	-	-
Fiscal Services	7500	0.00	-	-	-	-
Food Services	7600	1,159.69	-	-	-	(1,159.69)
Central Services	7700	7,931.84	-	-	-	(7,931.84)
Pupil Transportation Services	7800	121,828.94	-	-	-	(121,828.94)
Operation of Plant	7900	213,445.24	-	-	-	(213,445.24)
Maintenance of Plant	8100	96,609.73	-	-	-	(96,609.73)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,789,215.79	-	-	-	(2,789,215.79)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
2,898,355.50
-
-
-
-
-
2,898,355.50
109,139.71
234,474.47
343,614.18

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 MAVERICKS HIGH OF CENTRAL BROWARD
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2aq
 Page 102

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	615,165.00	-	190,189.00	-	(424,976.00)
Pupil Personnel Services	6100	127,843.00	-	127,843.00	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	8,684.00	-	8,684.00	-	-
Instructional Related Technology	6500	68,026.00	-	68,026.00	-	-
Board	7100	32,732.00	-	32,732.00	-	-
General Administration	7200	573,821.00	-	573,821.00	-	-
School Administration	7300	317,022.00	-	317,022.00	-	-
Facilities Acquisition and Construction	7400	396,710.00	-	46,710.00	-	(350,000.00)
Fiscal Services	7500	28,372.00	-	28,372.00	-	-
Food Services	7600	-	-	-	-	-
Central Services	7700	18,026.00	-	18,026.00	-	-
Pupil Transportation Services	7800	144,000.00	-	144,000.00	-	-
Operation of Plant	7900	233,688.00	-	583,688.00	-	350,000.00
Maintenance of Plant	8100	4,699.00	-	4,699.00	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	12,334.00	-	12,334.00	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,581,122.00	-	2,156,146.00	-	(424,976.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
-
-
-
22.00
-
-
-
22.00
(424,954.00)
163,251.00
(261,703.00)

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 MAVERICKS HIGH OF NORTH BROWARD
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2ar
 Page 103

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	820,004.00	-	844,823.00	-	24,819.00
Pupil Personnel Services	6100	121,965.00	-	121,965.00	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	7,863.00	-	7,863.00	-	-
Instructional Related Technology	6500	57,640.00	-	57,640.00	-	-
Board	7100	44,842.00	-	44,842.00	-	-
General Administration	7200	572,581.00	-	572,581.00	-	-
School Administration	7300	306,561.00	-	306,561.00	-	-
Facilities Acquisition and Construction	7400	436,518.00	-	81,415.00	-	(355,103.00)
Fiscal Services	7500	24,718.00	-	24,718.00	-	-
Food Services	7600	-	-	-	-	-
Central Services	7700	16,687.00	-	16,687.00	-	-
Pupil Transportation Services	7800	115,081.00	-	115,081.00	-	-
Operation of Plant	7900	225,568.00	-	580,671.00	-	355,103.00
Maintenance of Plant	8100	4,326.00	-	4,326.00	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	12,334.00	-	12,334.00	-	-
Unallocated Depreciation/Amortization Expense*		-				
Total Component Unit Activities		2,766,688.00	-	2,791,507.00	-	24,819.00

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
-
-
-
1,206.00
-
-
-
1,206.00
26,025.00
652,850.00
678,875.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 NEXT GENERATION CHARTER SCHOOL
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2as
 Page 104

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	-	-	-	-	-
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	-	-	-	-	-
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		-	-	-	-	-

Data Not Available at Time of Publication

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	-
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	-
Change in Net Assets	-
Net Assets - July 1, 2012	-
Net Assets - June 30, 2013	-

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 NORTH BROWARD ACADEMY OF EXCELLENCE ELEM
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2at
 Page 105

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	2,262,292.92	282,567.00	108,349.38		(1,871,376.54)
Pupil Personnel Services	6100	58,775.85				(58,775.85)
Instructional Media Services	6200	75.28				(75.28)
Instruction and Curriculum Development Services	6300	13,800.12				(13,800.12)
Instructional Staff Training Services	6400	2,315.00				(2,315.00)
Instructional Related Technology	6500	17,932.93		17,932.93		-
Board	7100	15,249.88				(15,249.88)
General Administration	7200	-				-
School Administration	7300	318,554.86				(318,554.86)
Facilities Acquisition and Construction	7400	-			208,850.00	208,850.00
Fiscal Services	7500	619,319.58				(619,319.58)
Food Services	7600	365,502.13	43,675.77	360,714.45		38,888.09
Central Services	7700	43,746.96				(43,746.96)
Pupil Transportation Services	7800	1,200.00				(1,200.00)
Operation of Plant	7900	763,181.29				(763,181.29)
Maintenance of Plant	8100	159,539.24				(159,539.24)
Administrative Technology	8200	-				-
Community Services	9100	76,653.60				(76,653.60)
Interest on Long-term Debt	9200	494,927.28				(494,927.28)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		5,213,066.92	326,242.77	486,996.76	208,850.00	(4,190,977.39)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
4,093,055
21,382
-
-
4,114,437.58
(76,539.81)
379,076
302,536.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 NORTH BROWARD ACADEMY OF EXCELLENCE MIDDLE
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2au
 Page 106

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	851,229.84	0.00	109,717.69		(741,512.15)
Pupil Personnel Services	6100	13,142.88				(13,142.88)
Instructional Media Services	6200	75.28				(75.28)
Instruction and Curriculum Development Services	6300	909.35				(909.35)
Instructional Staff Training Services	6400	1,035.00				(1,035.00)
Instructional Related Technology	6500	9,366.59		9,366.59		-
Board	7100	15,153.54				(15,153.54)
General Administration	7200	-				-
School Administration	7300	100,050.04				(100,050.04)
Facilities Acquisition and Construction	7400	-			98,876.00	98,876.00
Fiscal Services	7500	216,561.47				(216,561.47)
Food Services	7600	81.64	0.00	0.00		(81.64)
Central Services	7700	8,284.11				(8,284.11)
Pupil Transportation Services	7800	-				-
Operation of Plant	7900	380,940.89				(380,940.89)
Maintenance of Plant	8100	77,188.84				(77,188.84)
Administrative Technology	8200	-				-
Community Services	9100	1,662.19				(1,662.19)
Interest on Long-term Debt	9200	232,906.93				(232,906.93)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,908,588.59	-	119,084.28	98,876.00	(1,690,628.31)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
1,919,999
-
1,510
-
-
-
1,921,508.34
230,880.03
253,564
484,443.87

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 NORTH UNIVERSITY HIGH
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2av
 Page 107

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	571,699.91	-	-	-	(571,699.91)
Pupil Personnel Services	6100	229,716.50	-	-	-	(229,716.50)
Instructional Media Services	6200	0.00	-	-	-	-
Instruction and Curriculum Development Services	6300	0.00	-	-	-	-
Instructional Staff Training Services	6400	8,307.50	-	-	-	(8,307.50)
Instructional Related Technology	6500	0.00	-	-	-	-
Board	7100	46,702.52	-	-	-	(46,702.52)
General Administration	7200	0.00	-	-	-	-
School Administration	7300	1,215,728.09	-	-	-	(1,215,728.09)
Facilities Acquisition and Construction	7400	0.00	-	-	-	-
Fiscal Services	7500	0.00	-	-	-	-
Food Services	7600	2,276.74	-	-	-	(2,276.74)
Central Services	7700	8,682.89	-	-	-	(8,682.89)
Pupil Transportation Services	7800	125,202.41	-	-	-	(125,202.41)
Operation of Plant	7900	398,888.07	-	-	-	(398,888.07)
Maintenance of Plant	8100	65,303.46	-	-	-	(65,303.46)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,672,508.09	-	-	-	(2,672,508.09)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
2,698,727.71
-
-
-
-
-
2,698,727.71
26,219.62
56,630.73
82,850.35

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 PARANGON ACADEMY OF TECHNOLOGY
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2ax
 Page 109

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	-	-	-	-	-
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	-	-	-	-	-
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		-	-	-	-	-

Data Not Available at Time of Publication

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	-
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	-
Change in Net Assets	-
Net Assets - July 1, 2012	-
Net Assets - June 30, 2013	-

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 RED SHOE CHARTER SCHOOL FOR GIRLS
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2ay
 Page 110

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	-	-	-	-	-
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	-	-	-	-	-
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		-	-	-	-	-

Data Not Available at Time of Publication

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	-
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	-
Change in Net Assets	-
Net Assets - July 1, 2012	-
Net Assets - June 30, 2013	-

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 RENAISSANCE CHARTER SCHOOL AT COOPER CITY
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2az
 Page 111

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	2,717,930.12	322,732.88	300,000.00		(2,095,197.24)
Pupil Personnel Services	6100	177,854.68				(177,854.68)
Instructional Media Services	6200	17,650.21				(17,650.21)
Instruction and Curriculum Development Services	6300	11,189.60				(11,189.60)
Instructional Staff Training Services	6400	4,455.01				(4,455.01)
Instructional Related Technology	6500	-				-
Board	7100	395.16				(395.16)
General Administration	7200	-				-
School Administration	7300	401,571.53				(401,571.53)
Facilities Acquisition and Construction	7400	-			234,594.00	234,594.00
Fiscal Services	7500	405,678.85				(405,678.85)
Food Services	7600	199,769.61	70,898.14	113,198.41		(15,673.06)
Central Services	7700	44,270.47		0.00		(44,270.47)
Pupil Transportation Services	7800	50,853.95				(50,853.95)
Operation of Plant	7900	1,339,071.32				(1,339,071.32)
Maintenance of Plant	8100	127,052.13				(127,052.13)
Administrative Technology	8200	-				-
Community Services	9100	173,951.11				(173,951.11)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		5,671,693.75	393,631.02	413,198.41	234,594.00	(4,630,270.32)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
5,590,975
17,284
-
-
-
5,608,259.32
977,989.00
(61,807)
916,182.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 RENAISSANCE CHARTER SCHOOL AT CORAL SPRINGS
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2ba
 Page 112

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	3,474,280.73	417,233.72	0.00		(3,057,047.01)
Pupil Personnel Services	6100	184,077.27				(184,077.27)
Instructional Media Services	6200	8,966.89				(8,966.89)
Instruction and Curriculum Development Services	6300	19,582.86				(19,582.86)
Instructional Staff Training Services	6400	3,648.00				(3,648.00)
Instructional Related Technology	6500	28,759.02		28,759.02		-
Board	7100	12,962.00				(12,962.00)
General Administration	7200	-				-
School Administration	7300	501,531.38				(501,531.38)
Facilities Acquisition and Construction	7400	-				-
Fiscal Services	7500	687,988.07				(687,988.07)
Food Services	7600	317,134.07	73,357.64	238,424.58		(5,351.85)
Central Services	7700	64,265.81				(64,265.81)
Pupil Transportation Services	7800	-				-
Operation of Plant	7900	1,284,666.40				(1,284,666.40)
Maintenance of Plant	8100	241,284.97				(241,284.97)
Administrative Technology	8200	-				-
Community Services	9100	198,405.02				(198,405.02)
Interest on Long-term Debt	9200	1,865,546.16			306,625.00	(1,558,921.16)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		8,893,098.65	490,591.36	267,183.60	306,625.00	(7,828,698.69)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
7,276,134
22,492
-
-
-
7,298,626.06
(530,072.63)
(1,104,638)
(1,634,710.79)

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 RENAISSANCE CHARTER SCHOOL AT PLANTATION
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bb
 Page 113

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	1,885,167.40	180,174.97	83,103.00		(1,621,889.43)
Pupil Personnel Services	6100	87,808.17				(87,808.17)
Instructional Media Services	6200	3,626.25				(3,626.25)
Instruction and Curriculum Development Services	6300	7,286.00				(7,286.00)
Instructional Staff Training Services	6400	-				-
Instructional Related Technology	6500	15,843.66		15,843.66		-
Board	7100	13,060.08				(13,060.08)
General Administration	7200	-				-
School Administration	7300	399,780.11				(399,780.11)
Facilities Acquisition and Construction	7400	-			162,766.00	162,766.00
Fiscal Services	7500	282,409.21				(282,409.21)
Food Services	7600	269,967.23	34,066.39	207,042.55		(28,858.29)
Central Services	7700	31,460.12				(31,460.12)
Pupil Transportation Services	7800	-				-
Operation of Plant	7900	1,045,058.28				(1,045,058.28)
Maintenance of Plant	8100	116,863.54				(116,863.54)
Administrative Technology	8200	-				-
Community Services	9100	122,022.71				(122,022.71)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		4,280,352.76	214,241.36	305,989.21	162,766.00	(3,597,356.19)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
3,759,142
25,750
-
-
-
3,784,892.36
187,536.17
529,421
716,957.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 RENAISSANCE CHARTER SCHOOL AT UNIVERSITY
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bc
 Page 114

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	2,838,687.38	291,040.14	260,613.09		(2,287,034.15)
Pupil Personnel Services	6100	108,214.67				(108,214.67)
Instructional Media Services	6200	22,993.55		14,386.91		(8,606.64)
Instruction and Curriculum Development Services	6300	3,345.74				(3,345.74)
Instructional Staff Training Services	6400	2,745.00				(2,745.00)
Instructional Related Technology	6500	-		0.00		-
Board	7100	397.20				(397.20)
General Administration	7200	-				-
School Administration	7300	522,967.21				(522,967.21)
Facilities Acquisition and Construction	7400	-			237,904.00	237,904.00
Fiscal Services	7500	403,987.40				(403,987.40)
Food Services	7600	274,581.66	67,693.70	217,780.62		10,892.66
Central Services	7700	43,038.27		25,000.00		(18,038.27)
Pupil Transportation Services	7800	51,434.95				(51,434.95)
Operation of Plant	7900	1,327,387.56				(1,327,387.56)
Maintenance of Plant	8100	137,454.85				(137,454.85)
Administrative Technology	8200	-				-
Community Services	9100	128,271.33				(128,271.33)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		5,865,506.77	358,733.84	517,780.62	237,904.00	(4,751,088.31)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
5,684,728
19,915
-
-
-
5,704,642.80
953,554.49
(56,455.49)
897,099.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 RISE ACADEMY SCHOOL OF SCIENCE & TECHNOLOGY
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bd
 Page 115

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	902,435.11	-	-	-	(902,435.11)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	11,035.26	-	-	-	(11,035.26)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	138,134.08	-	-	-	(138,134.08)
General Administration	7200	-	-	-	-	-
School Administration	7300	199,113.71	-	-	-	(199,113.71)
Facilities Acquisition and Construction	7400	243,729.82	-	-	-	(243,729.82)
Fiscal Services	7500	128,678.30	-	-	-	(128,678.30)
Food Services	7600	45,785.90	141,141.72	-	-	95,355.82
Central Services	7700	36,587.58	29,956.39	-	-	(6,631.19)
Pupil Transportation Services	7800	89,024.00	-	-	-	(89,024.00)
Operation of Plant	7900	57,666.06	-	-	-	(57,666.06)
Maintenance of Plant	8100	51,856.79	-	-	-	(51,856.79)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,904,046.61	171,098.11	-	-	(1,732,948.50)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
1,907,822.88
-
-
-
-
-
1,907,822.88
174,874.38
128,823.03
303,697.41

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 RISE ACADEMY SCHOOL OF SCIENCE & TECHNOLOGY TAMARAC
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2be
 Page 116

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	779,311.07	-	-	-	(779,311.07)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	37,181.20	-	-	-	(37,181.20)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	10,048.04	-	-	-	(10,048.04)
Board	7100	181,840.46	-	-	-	(181,840.46)
General Administration	7200	-	-	-	-	-
School Administration	7300	236,263.54	-	-	-	(236,263.54)
Facilities Acquisition and Construction	7400	384,622.60	-	-	-	(384,622.60)
Fiscal Services	7500	136,838.21	-	-	-	(136,838.21)
Food Services	7600	292,874.32	257,068.74	-	-	(35,805.58)
Central Services	7700	64,113.08	26,134.78	-	-	(37,978.30)
Pupil Transportation Services	7800	155,694.00	-	-	-	(155,694.00)
Operation of Plant	7900	75,020.65	-	-	-	(75,020.65)
Maintenance of Plant	8100	63,277.13	-	-	-	(63,277.13)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,417,084.30	283,203.52	-	-	(2,133,880.78)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
2,148,317.75
-
-
-
-
-
-
2,148,317.75
14,436.97
(6,968.01)
7,468.96

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY CONSERVATORY HIGH
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bf
 Page 117

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	347,631.00		3,719.00		(343,912.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400	645.00				(645.00)
Instructional Related Technology	6500					-
Board	7100	12,181.00				(12,181.00)
General Administration	7200					-
School Administration	7300	70,200.00				(70,200.00)
Facilities Acquisition and Construction	7400					-
Fiscal Services	7500	24,450.00				(24,450.00)
Food Services	7600	4,770.00				(4,770.00)
Central Services	7700	24,952.00				(24,952.00)
Pupil Transportation Services	7800	14,717.00				(14,717.00)
Operation of Plant	7900	212,920.00			60,618.00	(152,302.00)
Maintenance of Plant	8100	4,380.00				(4,380.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		716,846.00	-	3,719.00	60,618.00	(652,509.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
863,022.00
-
-
-
-
-
863,022.00
210,513.00
501,326.00
711,839.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY DAVIE
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bg
 Page 118

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	406,444.00		4,155.00		(402,289.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400	1,013.00				(1,013.00)
Instructional Related Technology	6500					-
Board	7100	11,831.00				(11,831.00)
General Administration	7200					-
School Administration	7300	180,501.00				(180,501.00)
Facilities Acquisition and Construction	7400					-
Fiscal Services	7500	22,315.00				(22,315.00)
Food Services	7600	41,429.00	11,872.00	33,310.00		3,753.00
Central Services	7700	36,288.00				(36,288.00)
Pupil Transportation Services	7800					-
Operation of Plant	7900	209,391.00			36,380.00	(173,011.00)
Maintenance of Plant	8100	35,721.00				(35,721.00)
Administrative Technology	8200					-
Community Services	9100	58,115.00	71,202.00			13,087.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,003,048.00	83,074.00	37,465.00	36,380.00	(846,129.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
926,952.00
-
-
-
-
-
-
926,952.00
80,823.00
752,508.00
833,331.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY EAST PREPARATORY
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bh
 Page 119

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	869,929		67,705		(802,224.06)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400	6,220				(6,220.26)
Instructional Related Technology	6500					-
Board	7100	21,006				(21,005.89)
General Administration	7200					-
School Administration	7300	319,651				(319,650.58)
Facilities Acquisition and Construction	7400	2,177				(2,177.02)
Fiscal Services	7500	41,933				(41,933.34)
Food Services	7600	148,734	14,976	129,767		(3,991.23)
Central Services	7700	82,526				(82,526.41)
Pupil Transportation Services	7800					-
Operation of Plant	7900	393,167			72,589	(320,577.68)
Maintenance of Plant	8100	96,282				(96,281.85)
Administrative Technology	8200					-
Community Services	9100	76,079	72,119			(3,959.71)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,057,704.43	87,095.59	197,471.81	72,589.00	(1,700,548.03)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
1,871,570
-
-
-
-
-
1,871,570.49
171,022.46
1,048,928
1,219,950.46

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY ELEM**
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bi
 Page 120

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	2,953,238.00	227,711.00	20,361.00		(2,705,166.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400	11,801.00				(11,801.00)
Instructional Related Technology	6500					-
Board	7100	37,956.00				(37,956.00)
General Administration	7200					-
School Administration	7300	672,702.00				(672,702.00)
Facilities Acquisition and Construction	7400	83,977.00				(83,977.00)
Fiscal Services	7500	158,925.00				(158,925.00)
Food Services	7600	587,156.00	244,280.00	330,135.00		(12,741.00)
Central Services	7700	119,839.00				(119,839.00)
Pupil Transportation Services	7800	83,590.00				(83,590.00)
Operation of Plant	7900	1,893,331.00			334,356.00	(1,558,975.00)
Maintenance of Plant	8100	137,378.00				(137,378.00)
Administrative Technology	8200					-
Community Services	9100	621,212.00	672,336.00			51,124.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		7,361,105.00	1,144,327.00	350,496.00	334,356.00	(5,531,926.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
5,615,975.00
-
-
-
-
-
5,615,975.00
84,049.00
2,528,903.00
2,612,952.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY HIGH
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bj
 Page 121

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	2,527,147.00		19,397.00		(2,507,750.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400	17,500.00				(17,500.00)
Instructional Related Technology	6500					-
Board	7100	58,293.00				(58,293.00)
General Administration	7200					-
School Administration	7300	847,499.00				(847,499.00)
Facilities Acquisition and Construction	7400	101,603.00				(101,603.00)
Fiscal Services	7500	242,650.00				(242,650.00)
Food Services	7600	12,128.00				(12,128.00)
Central Services	7700	147,143.00				(147,143.00)
Pupil Transportation Services	7800	76,050.00				(76,050.00)
Operation of Plant	7900	1,334,590.00	200,735.00		403,926.00	(729,929.00)
Maintenance of Plant	8100	147,532.00				(147,532.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		5,512,135.00	200,735.00	19,397.00	403,926.00	(4,888,077.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
4,955,898.00
-
-
-
-
-
-
4,955,898.00
67,821.00
2,414,107.00
2,481,928.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY MIDDLE
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bk
 Page 122

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	2,080,169.00		19,925.00		(2,060,244.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400	16,550.00				(16,550.00)
Instructional Related Technology	6500					-
Board	7100	37,331.00				(37,331.00)
General Administration	7200					-
School Administration	7300	621,695.00				(621,695.00)
Facilities Acquisition and Construction	7400	69,245.00				(69,245.00)
Fiscal Services	7500	153,688.00				(153,688.00)
Food Services	7600	12,385.00				(12,385.00)
Central Services	7700	154,115.00				(154,115.00)
Pupil Transportation Services	7800	80,427.00				(80,427.00)
Operation of Plant	7900	1,768,437.00			342,632.00	(1,425,805.00)
Maintenance of Plant	8100	130,751.00				(130,751.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		5,124,793.00	-	19,925.00	342,632.00	(4,762,236.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	4,871,468.00
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,871,468.00
Change in Net Assets	109,232.00
Net Assets - July 1, 2012	1,520,020.00
Net Assets - June 30, 2013	1,629,252.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY MIRAMAR
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bl
 Page 123

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	1,796,646	215,991	151,305		(1,429,350.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400	5,730				(5,730.09)
Instructional Related Technology	6500					-
Board	7100	70,992				(70,991.61)
General Administration	7200					-
School Administration	7300	565,446				(565,446.43)
Facilities Acquisition and Construction	7400	75,896				(75,896.09)
Fiscal Services	7500	108,675				(108,675.00)
Food Services	7600	337,943	91,741	300,358		54,156.46
Central Services	7700	137,950				(137,949.73)
Pupil Transportation Services	7800					-
Operation of Plant	7900	1,236,803	14,354		176,801	(1,045,648.06)
Maintenance of Plant	8100	181,494				(181,493.71)
Administrative Technology	8200					-
Community Services	9100	763,756	292,294			(471,462.10)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		5,281,330.48	614,379.60	451,663.52	176,801.00	(4,038,486.36)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
4,448,142
4
-
-
-
-
4,448,145.62
409,659.26
3,598,274
4,007,933.26

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY MIRAMAR HIGH
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bm
 Page 124

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	863,291		5,463		(857,827.94)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400	4,675				(4,674.96)
Instructional Related Technology	6500					-
Board	7100	20,029				(20,028.73)
General Administration	7200					-
School Administration	7300	325,163				(325,162.95)
Facilities Acquisition and Construction	7400					-
Fiscal Services	7500	35,600				(35,600.00)
Food Services	7600	302,917	53,704	254,185		4,971.91
Central Services	7700	40,821				(40,820.91)
Pupil Transportation Services	7800	14,675				(14,674.50)
Operation of Plant	7900	294,584			85,043	(209,541.44)
Maintenance of Plant	8100	78,017				(78,016.81)
Administrative Technology	8200					-
Community Services	9100	219,253	227,601			8,347.73
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,199,024.94	281,305.05	259,648.29	85,043.00	(1,573,028.60)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes
 Property Taxes, Levied for Debt Service
 Property Taxes, Levied for Capital Projects
 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
1,616,765
-
-
-
-
-
1,616,765.40
43,736.80
1,506
45,242.95

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY MIRAMAR MIDDLE
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bn
 Page 125

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	1,171,212.00		118,435.00		(1,052,777.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400	5,214.00				(5,214.00)
Instructional Related Technology	6500					-
Board	7100	25,456.00				(25,456.00)
General Administration	7200					-
School Administration	7300	286,726.00				(286,726.00)
Facilities Acquisition and Construction	7400	34,172.00				(34,172.00)
Fiscal Services	7500	60,329.00				(60,329.00)
Food Services	7600	203.00	29,431.00			29,228.00
Central Services	7700	70,379.00				(70,379.00)
Pupil Transportation Services	7800					-
Operation of Plant	7900	644,290.00			110,105.00	(534,185.00)
Maintenance of Plant	8100	90,081.00				(90,081.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,388,062.00	29,431.00	118,435.00	110,105.00	(2,130,091.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
2,172,491.00
-
-
-
-
-
2,172,491.00
42,400.00
826,875.00
869,275.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY NEIGHBORHOOD
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bo
 Page 126

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	1,931,881.00	205,912.00	89,830.00		(1,636,139.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400	5,866.00				(5,866.00)
Instructional Related Technology	6500					-
Board	7100	32,381.00				(32,381.00)
General Administration	7200					-
School Administration	7300	509,475.00				(509,475.00)
Facilities Acquisition and Construction	7400	320.00				(320.00)
Fiscal Services	7500	69,975.00				(69,975.00)
Food Services	7600	2,983.00	13,604.00			10,621.00
Central Services	7700	81,208.00				(81,208.00)
Pupil Transportation Services	7800	9,464.00				(9,464.00)
Operation of Plant	7900	542,004.00			124,252.00	(417,752.00)
Maintenance of Plant	8100	144,366.00				(144,366.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		3,329,923.00	219,516.00	89,830.00	124,252.00	(2,896,325.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
2,940,573.00
-
-
-
-
-
-
2,940,573.00
44,248.00
501,124.00
545,372.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY NORTH LAUDERDALE
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bp
 Page 127

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	-	-	-	-	-
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	-	-	-	-	-
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		-	-	-	-	-

Data Not Available at Time of Publication

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	-
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	-
Change in Net Assets	-
Net Assets - July 1, 2012	-
Net Assets - June 30, 2013	-

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY POMPANO
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bq
 Page 128

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	364,041		22,948		(341,093.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400					-
Instructional Related Technology	6500					-
Board	7100	3,625				(3,625.00)
General Administration	7200					-
School Administration	7300	130,731				(130,731.00)
Facilities Acquisition and Construction	7400					-
Fiscal Services	7500	21,750				(21,750.00)
Food Services	7600	73,160	7,177	31,734		(34,249.00)
Central Services	7700	43,115				(43,115.00)
Pupil Transportation Services	7800					-
Operation of Plant	7900	199,693			35,559	(164,134.00)
Maintenance of Plant	8100	67,039				(67,039.00)
Administrative Technology	8200					-
Community Services	9100	23,079	27,130			4,051.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		926,233.00	34,307.00	54,682.00	35,559.00	(801,685.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
915,570
-
-
-
-
-
-
915,570.00
113,885.00
-
113,885.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET MIRAMAR SOUTH
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2br
 Page 129

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	184,857		10,098		(174,759.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400					-
Instructional Related Technology	6500					-
Board	7100	1,975				(1,975.00)
General Administration	7200					-
School Administration	7300	37,051				(37,051.00)
Facilities Acquisition and Construction	7400					-
Fiscal Services	7500	11,775				(11,775.00)
Food Services	7600		5,901			5,901.00
Central Services	7700	11,877				(11,877.00)
Pupil Transportation Services	7800					-
Operation of Plant	7900	35,682			19,373	(16,309.00)
Maintenance of Plant	8100	17,443				(17,443.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		300,660.00	5,901.00	10,098.00	19,373.00	(265,288.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
506,357
-
-
-
-
-
-
506,357.00
241,069.00
-
241,069.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET PINES ACADEMY
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bs
 Page 130

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	1,442,865	40	65,796		(1,377,029.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400	843				(843.00)
Instructional Related Technology	6500					-
Board	7100	24,406				(24,406.00)
General Administration	7200					-
School Administration	7300	382,391				(382,391.00)
Facilities Acquisition and Construction	7400					-
Fiscal Services	7500	60,037				(60,037.00)
Food Services	7600	150,764	20,379	105,747		(24,638.00)
Central Services	7700	83,944				(83,944.00)
Pupil Transportation Services	7800					-
Operation of Plant	7900	536,926			110,731	(426,195.00)
Maintenance of Plant	8100	116,772				(116,772.00)
Administrative Technology	8200					-
Community Services	9100	141,219	118,524			(22,695.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,940,167.00	138,943.00	171,543.00	110,731.00	(2,518,950.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
-
2,596,813
-
-
-
-
-
2,596,813.00
77,863.00
764,853
842,716.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET PREPARATORY HIGH BROWARD CAMPUS
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bt
 Page 131

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	396,408		3,306		(393,102.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400	723				(723.00)
Instructional Related Technology	6500					-
Board	7100	11,396				(11,396.00)
General Administration	7200					-
School Administration	7300	152,821				(152,821.00)
Facilities Acquisition and Construction	7400					-
Fiscal Services	7500	21,525				(21,525.00)
Food Services	7600	6,041				(6,041.00)
Central Services	7700	23,307				(23,307.00)
Pupil Transportation Services	7800					-
Operation of Plant	7900	125,111				(125,111.00)
Maintenance of Plant	8100	34,136				(34,136.00)
Administrative Technology	8200					-
Community Services	9100					-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		771,468.00	-	3,306.00	-	(768,162.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
789,110.00
-
-
-
-
-
789,110.00
20,948.00
390,923.00
411,871.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET PREPARATORY MIDDLE
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bu
 Page 132

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	903,605.00		55,787.00		(847,818.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400	5,442.00				(5,442.00)
Instructional Related Technology	6500					-
Board	7100	26,159.00				(26,159.00)
General Administration	7200					-
School Administration	7300	353,218.00				(353,218.00)
Facilities Acquisition and Construction	7400					-
Fiscal Services	7500	51,150.00				(51,150.00)
Food Services	7600		9,917.00			9,917.00
Central Services	7700	58,869.00				(58,869.00)
Pupil Transportation Services	7800	13,696.00				(13,696.00)
Operation of Plant	7900	396,262.00			96,063.00	(300,199.00)
Maintenance of Plant	8100	102,882.00				(102,882.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,911,283.00	9,917.00	55,787.00	96,063.00	(1,749,516.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
1,870,432.00
-
-
-
-
-
1,870,432.00
120,916.00
289,246.00
410,162.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET VILLAGE ACADEMY
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bv
 Page 133

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	1,024,526.00		97,776.00		(926,750.00)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400	5,117.00				(5,117.00)
Instructional Related Technology	6500					-
Board	7100	20,406.00				(20,406.00)
General Administration	7200					-
School Administration	7300	363,028.00				(363,028.00)
Facilities Acquisition and Construction	7400	4,561.00				(4,561.00)
Fiscal Services	7500	45,525.00				(45,525.00)
Food Services	7600	264,233.00	22,131.00	209,391.00		(32,711.00)
Central Services	7700	65,126.00				(65,126.00)
Pupil Transportation Services	7800					-
Operation of Plant	7900	378,000.00			74,306.00	(303,694.00)
Maintenance of Plant	8100	108,997.00				(108,997.00)
Administrative Technology	8200					-
Community Services	9100	50,621.00	30,937.00			(19,684.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,330,140.00	53,068.00	307,167.00	74,306.00	(1,895,599.00)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	1,870,751.00
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,870,751.00
Change in Net Assets	(24,848.00)
Net Assets - July 1, 2012	1,161,859.00
Net Assets - June 30, 2013	1,137,011.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET VILLAGE ACADEMY MIDDLE
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bw
 Page 134

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	671,796		223,395		(448,401.43)
Pupil Personnel Services	6100					-
Instructional Media Services	6200					-
Instruction and Curriculum Development Services	6300					-
Instructional Staff Training Services	6400	170				(170.17)
Instructional Related Technology	6500					-
Board	7100	14,356				(14,355.89)
General Administration	7200					-
School Administration	7300	175,035				(175,035.05)
Facilities Acquisition and Construction	7400					-
Fiscal Services	7500	24,225				(24,225.00)
Food Services	7600	14,491				(14,491.13)
Central Services	7700	33,349				(33,349.34)
Pupil Transportation Services	7800					-
Operation of Plant	7900	202,021			45,438	(156,582.95)
Maintenance of Plant	8100	48,091				(48,091.29)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,183,535.03	-	223,394.78	45,438.00	(914,702.25)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
922,251
-
-
-
-
-
922,251.08
7,548.83
406,542
414,090.83

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SUCCESS LEADERSHIP ACADEMY (FORMERLY LIFE SKILLS)
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bx
 Page 135

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	-	-	-	-	-
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	-	-	-	-	-
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		-	-	-	-	-

Data Not Available at Time of Publication

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	-
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	-
Change in Net Assets	-
Net Assets - July 1, 2012	-
Net Assets - June 30, 2013	-

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SUNED HIGH SCHOOL
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2by
 Page 136

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	381,306.16	-	-	-	(381,306.16)
Pupil Personnel Services	6100	42,341.90	-	-	-	(42,341.90)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	1,229.42	-	-	-	(1,229.42)
Instructional Related Technology	6500	30,000.00	-	-	-	(30,000.00)
Board	7100	105,386.84	-	-	-	(105,386.84)
General Administration	7200	271,481.94	-	-	-	(271,481.94)
School Administration	7300	196,845.39	-	-	-	(196,845.39)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	97,713.90	-	-	-	(97,713.90)
Operation of Plant	7900	383,461.23	-	-	-	(383,461.23)
Maintenance of Plant	8100	29,811.69	-	-	-	(29,811.69)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		19,881.08				(19,881.08)
Total Component Unit Activities		1,559,459.55	-	-	-	(1,559,459.55)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
2,024,368.67
-
1,044.65
-
-
-
2,025,413.32
465,953.77
(131,520.54)
334,433.23

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SUNSHINE ELEMENTARY
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2bz
 Page 137

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	-	-	-	-	-
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	-	-	-	-	-
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		-	-	-	-	-

Data Not Available at Time of Publication

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	-
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	-
Change in Net Assets	-
Net Assets - July 1, 2012	-
Net Assets - June 30, 2013	-

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 WEST BROWARD ACADEMY AT EXCELSIOR
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2ca
 Page 138

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	147,781.03			1,248.00	(146,533.03)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	263.81	-	-	-	(263.81)
Board	7100	44,683.25	-	-	-	(44,683.25)
General Administration	7200	-	-	-	-	-
School Administration	7300	70,599.43			22,627.00	(47,972.43)
Facilities Acquisition and Construction	7400	33,979.96				(33,979.96)
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	1,029.60	-	-	-	(1,029.60)
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	11,921.78	-	-	-	(11,921.78)
Maintenance of Plant	8100	1,714.23	-	-	-	(1,714.23)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		311,973.09	-	-	23,875.00	(288,098.09)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2012

Net Assets - June 30, 2013

-
-
-
-
301,411.92
-
-
-
-
-
301,411.92
13,313.83
(4,786.12)
8,527.71

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

The notes to the financial statements are an integral part of this statement.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BROWARD EDUCATION FOUNDATION
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2cb
 Page 139

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	-	-	-	-	-
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	-	-	-	-	-
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		-	-	-	-	-

Data Not Available at Time of Publication

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	-
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	-
Change in Net Assets	-
Net Assets - July 1, 2012	-
Net Assets - June 30, 2013	-

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONCLUDED)
 NONMAJOR COMPONENT UNITS
 TOTAL NONMAJOR COMPONENT UNITS
 For the Fiscal Year Ended June 30, 2013

Exhibit J-2cc
 Page 140

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Component Units Activities
Component Unit Activities:						
Instruction	5000	74,988,543.25	4,148,000.64	4,444,489.50	309,152.60	(66,086,900.51)
Pupil Personnel Services	6100	1,854,213.88	-	249,808.00	-	(1,604,405.88)
Instructional Media Services	6200	251,811.75	-	14,386.91	-	(237,424.84)
Instruction and Curriculum Development Services	6300	890,157.66	43,437.41	-	-	(846,720.25)
Instructional Staff Training Services	6400	146,997.09	-	16,713.05	-	(130,284.04)
Instructional Related Technology	6500	286,058.85	-	229,431.02	-	(56,627.83)
Board	7100	2,125,809.25	-	77,574.00	1,125.00	(2,047,110.25)
General Administration	7200	2,444,912.65	-	1,146,402.00	-	(1,298,510.65)
School Administration	7300	23,917,458.81	12,560.00	623,583.00	46,502.00	(23,234,813.81)
Facilities Acquisition and Construction	7400	5,976,287.36	-	128,125.00	1,755,208.05	(4,092,954.31)
Fiscal Services	7500	7,068,092.28	-	53,090.00	-	(7,015,002.28)
Food Services	7600	6,813,487.73	2,423,707.45	3,725,993.66	-	(663,786.62)
Central Services	7700	2,685,294.36	229,118.50	59,713.00	-	(2,396,462.86)
Pupil Transportation Services	7800	3,268,516.89	11,450.72	259,081.00	-	(2,997,985.17)
Operation of Plant	7900	30,311,394.34	474,384.58	1,851,275.00	2,451,328.00	(25,534,406.76)
Maintenance of Plant	8100	3,849,425.02	3,895.72	64,691.00	-	(3,780,838.30)
Administrative Technology	8200	78,235.27	-	-	-	(78,235.27)
Community Services	9100	3,770,411.65	2,367,845.70	-	-	(1,402,565.95)
Interest on Long-term Debt	9200	4,963,982.97	-	24,668.00	638,885.00	(4,300,429.97)
Unallocated Depreciation/Amortization Expense*		372,558.57				(372,558.57)
Total Component Unit Activities		176,063,649.63	9,714,400.72	12,969,024.14	5,202,200.65	(148,178,024.12)

General Revenues:	
Taxes:	
Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	144,909,632.77
Investment Earnings	2,643,600.45
Miscellaneous	5,921,459.62
Special Items	29,648.00
Extraordinary Items	11,244.00
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	153,515,584.84
Change in Net Assets	5,337,560.72
Net Assets - July 1, 2012	23,702,396.05
Net Assets - June 30, 2013	29,039,956.77

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2013

Exhibit K-1
DOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	0.00
Reserve Officers Training Corps (ROTC)	3191	2,092,222.41
Miscellaneous Federal Direct	3199	20,493.00
Total Federal Direct	3100	2,112,715.41
<i>Federal Through State and Local:</i>		
Medicaid	3202	13,242,434.17
National Forest Funds	3255	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	13,242,434.17
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	553,397,077.00
Workforce Development	3315	70,837,058.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentive	3317	733,551.00
Adults with Disabilities	3318	921,413.00
CO&DS Withheld for Administrative Expenditure	3323	169,337.40
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	0.00
Class Size Reduction Operating Funds	3355	296,387,523.00
School Recognition Funds	3361	15,055,108.00
Excellent Teaching Program	3363	0.00
Voluntary Prekindergarten Program	3371	738,214.78
Preschool Projects	3372	0.00
Reading Programs	3373	0.00
Full-Service Schools	3378	0.00
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	0.00
Racing Commission Funds	3341	446,500.00
State Forest Funds	3342	0.00
State License Tax	3343	289,669.40
Other Miscellaneous State Revenues	3399	158,613.00
Total State	3300	939,134,064.58
<i>Local:</i>		
District School Taxes	3411	781,871,130.34
Tax Redemptions	3421	0.00
Payment in Lieu of Taxes	3422	0.00
Excess Fees	3423	0.00
Tuition	3424	0.00
Rent	3425	1,823,351.81
Interest on Investments	3431	1,647,346.68
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investment:	3433	(1,019,836.51)
Gifts, Grants, and Bequests	3440	256,415.34
Adult General Education Course Fees	3461	1,153,965.00
Postsecondary Vocational Course Fees	3462	5,968,854.83
Continuing Workforce Education Course Fees	3463	0.00
Capital Improvement Fees	3464	339,644.06
Postsecondary Lab Fees	3465	0.00
Lifelong Learning Fees	3466	458,676.00
General Education Development (GED) Testing Fees	3467	0.00
Financial Aid Fees	3468	0.00
Other Student Fees	3469	1,827,533.52
Preschool Program Fees	3471	1,222,883.12
Prekindergarten Early Intervention Fees	3472	0.00
School-Age Child Care Fees	3473	11,874,566.42
Other Schools, Courses, and Classes Fees	3479	1,176,502.81
<i>Miscellaneous Local:</i>		
Bus Fees	3491	569,843.00
Transportation Services Rendered for School Activities	3492	720,721.00
Sale of Junk	3493	125,343.65
Receipt of Federal Indirect Cost Rate	3494	5,089,393.45
Other Miscellaneous Local Sources	3495	13,268,130.27
Impact Fees	3496	0.00
Refunds of Prior Year's Expenditures	3497	127,889.69
Collections for Lost, Damaged, and Sold Textbooks	3498	226,573.96
Receipt of Food Service Indirect Costs	3499	1,663,798.35
Total Local	3400	830,392,726.79
Total Revenues	3000	1,784,881,940.95

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2013

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	713,443,997.29	198,166,809.77	227,633,971.44	160,178.28	31,457,388.73	4,484,450.02	395,411.49	1,175,742,207.02
Student Personnel Services	6100	69,597,127.10	20,529,759.57	1,737,650.68		2,731,093.89	11,557.88	24,183.17	94,631,372.29
Instructional Media Services	6200	13,536,382.65	4,081,561.79	189,500.40	46.08	368,290.67	1,873,371.23	187,490.25	20,236,643.07
Instruction and Curriculum Development Services	6300	11,811,594.38	3,394,899.87	1,230,836.48	204.99	135,313.58	14,730.91	176,025.09	16,763,605.30
Instructional Staff Training Services	6400	2,248,276.66	272,315.51	577,802.29		244,791.95	31,417.18	417,613.33	3,792,216.92
Instructional-Related Technology	6500	14,815,488.25	4,556,161.07	12,330.22		26,003.92	289,410.76	2,585.00	19,701,979.22
Board	7100	1,966,129.76	523,649.81	843,536.60		15,217.88	649.96	100,863.61	3,450,047.62
General Administration	7200	4,093,752.58	888,276.65	1,074,188.84	74.18	39,124.56	5,281.00	35,594.01	6,136,291.82
School Administration	7300	94,755,981.36	25,934,842.28	380,562.67	516.29	228,487.82	44,510.83	50,552.58	121,395,453.83
Facilities Acquisition and Construction	7410	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Fiscal Services	7500	5,843,510.82	1,749,593.54	112,591.87		54,977.45	20,142.40	53,629.66	7,834,445.74
Food Services	7600	0.00	0.00						0.00
Central Services	7700	16,318,634.18	4,484,088.15	28,133,181.83	77.92	194,729.41	35,513.65	107,849.97	49,274,075.11
Student Transportation Services	7800	48,004,522.69	18,538,976.21	2,201,155.65	11,242,780.80	3,454,195.78	59,476.33	7,080.03	83,508,187.49
Operation of Plant	7900	58,004,775.03	21,313,112.34	34,146,730.15	46,821,487.86	4,026,184.73	338,455.24	19,989.66	164,670,735.01
Maintenance of Plant	8100	6,030,736.17	1,588,803.75	36,994,614.59	780,837.53	13,776,320.77	75,225.32	1,674.83	59,248,212.96
Administrative Technology Services	8200	1,888,296.07	472,409.05	318,076.25	30.77	51,606.58	70,260.39		2,800,679.11
Community Services	9100	9,083,736.73	1,194,859.68	1,361,046.92	69.15	1,954,229.22	362,946.08	753,654.10	14,710,541.88
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						6,518,313.52		6,518,313.52
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720							131,646.47	131,646.47
Total Expenditures		1,071,442,941.72	307,690,119.04	336,947,776.88	59,006,303.85	58,757,956.94	14,235,712.70	2,465,843.25	1,850,546,654.38
Excess (Deficiency) of Revenues Over Expenditures									(65,664,713.43)

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2013

Exhibit K-1
DOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	51,169.21
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	75,961,117.00
From Special Revenue Funds	3640	578,117.60
From Permanent Funds	3660	
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	
Total Transfers In	3600	76,539,234.60
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	(5,074,111.66)
To Capital Projects Funds	930	(75,000.00)
To Special Revenue Funds	940	(42,520.00)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(5,191,631.66)
Total Other Financing Sources (Uses)		71,398,772.15
Net Change In Fund Balance		5,734,058.72
Fund Balance, July 1, 2012	2800	77,145,620.86
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	9,775,267.99
Restricted Fund Balance	2720	2,787,385.31
Committed Fund Balance	2730	1,020,034.00
Assigned Fund Balance	2740	10,116,737.79
Unassigned Fund Balance	2750	59,180,254.49
Total Fund Balance, June 30, 2013	2700	82,879,679.58

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

Exhibit K-2
DOE Page 4

For the Fiscal Year Ended June 30, 2013

Fund 410

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	54,497,010.35
School Breakfast Reimbursement	3262	14,683,919.28
Afterschool Snack Reimbursement	3263	1,130,204.77
Child Care Food Program	3264	367,981.90
USDA Donated Commodities	3265	5,864,485.77
Cash in Lieu of Donated Foods	3266	29,271.35
Summer Food Service Program	3267	943,932.21
Fresh Fruit and Vegetable Program	3268	514,007.31
Other Food Services	3269	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	406,333.79
Total Federal Through State and Local	3200	78,437,146.73
<i>State:</i>		
School Breakfast Supplement	3337	586,084.00
School Lunch Supplement	3338	752,026.00
Other Miscellaneous State Revenues	3399	39,694.00
Total State	3300	1,377,804.00
<i>Local:</i>		
Interest on Investments	3431	267,813.50
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(117,936.59)
Gifts, Grants, and Bequests	3440	0.00
Student Lunches	3451	11,946,829.65
Student Breakfasts	3452	771,216.65
Adult Breakfasts/Lunches	3453	1,212,431.15
Student and Adult a la Carte Fees	3454	6,662,638.50
Student Snacks	3455	109,228.20
Other Food Sales	3456	70,372.44
Other Miscellaneous Local Sources	3495	427,864.40
Refunds of Prior Year's Expenditures	3497	226.20
Total Local	3400	21,350,684.10
Total Revenues	3000	101,165,634.83

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)**
For the Fiscal Year Ended June 30, 2013

Exhibit K-2
DOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	23,787,845.24
Employee Benefits	200	13,135,437.16
Purchased Services	300	4,909,210.28
Energy Services	400	2,027,272.54
Materials and Supplies	500	45,988,928.94
Capital Outlay	600	316,745.63
Other	700	1,726,256.52
Other Capital Outlay (Function 9300)	600	1,166,884.29
Total Expenditures		93,058,580.60
Excess (Deficiency) of Revenues Over Expenditures		8,107,054.23
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
<i>Transfers In:</i>		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		8,107,054.23
Fund Balance, July 1, 2012	2800	27,762,302.56
Adjustments to Fund Balance	2891	0.00
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,220,847.41
Restricted Fund Balance	2720	33,648,509.38
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balance, June 30, 2013	2700	35,869,356.79

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

Exhibit K-3
DOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	
<i>Federal Direct:</i>		
Workforce Investment Act	3170	0.00
Community Action Programs	3180	0.00
Reserve Officers Training Corps (ROTC)	3191	0.00
Miscellaneous Federal Direct	3199	25,682,526.50
Total Federal Direct	3100	25,682,526.50
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	2,813,483.97
Medicaid	3202	0.00
Workforce Investment Act	3220	347,591.57
Teacher and Principal Training and Recruiting, Title II, Part A	3225	10,563,499.27
Math and Science Partnerships, Title II Part B	3226	83,814.55
Drug-Free Schools	3227	55,479,524.50
Individuals with Disabilities Education Act (IDEA)	3230	66,860,504.48
Elementary and Secondary Education Act, Title I	3240	4,057,327.41
Adult General Education	3251	0.00
Vocational Rehabilitation	3253	88,404.87
Federal Through Local	3280	3,145,470.58
Emergency Immigrant Education Program	3293	3,624,173.62
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	147,063,794.82
<i>State:</i>		
Other Miscellaneous State Revenues	3399	1,377,930.12
Total State	3300	1,377,930.12
<i>Local:</i>		
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
Adult General Education Course Fees	3461	0.00
Sale of Junk	3493	0.00
Other Miscellaneous Local Sources	3495	1,991,478.79
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	1,991,478.79
Total Revenues	3000	176,115,730.23

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2013

Exhibit K-3
 DOE Page 7
Fund 420

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	68,657,791.05	24,331,964.53	20,300,623.72	0.00	3,315,612.39	1,587,615.96	194,671.07	118,388,278.72
Student Personnel Services	6100	3,471,916.10	1,038,336.52	1,432,613.54	0.00	640,240.91	7,755.97	15,583.00	6,606,446.04
Instructional Media Services	6200	11,496.39	2,356.47	0.00	0.00	0.00	5,664.10	0.00	19,516.96
Instruction and Curriculum Development Services	6300	15,880,027.44	4,554,724.98	1,458,463.02	0.00	359,648.36	25,835.33	23,462.11	22,302,161.24
Instructional Staff Training Services	6400	5,883,172.72	579,785.66	1,893,050.07	0.00	1,949,450.30	25,778.03	355,743.64	10,686,980.42
Instructional-Related Technology	6500	28,601.97	10,045.50	0.00	0.00	0.00	0.00	0.00	38,647.47
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	60,291.86	13,999.09	0.00	0.00	0.00	0.00	4,937,274.53	5,011,565.48
School Administration	7300	142,134.38	47,922.30	0.00	0.00	0.00	0.00	0.00	190,056.68
Facilities Acquisition and Construction	7410	0.00	0.00	38,008.84	0.00	723.60	47,021.47	0.00	85,753.91
Fiscal Services	7500	135,553.97	35,988.29	0.00	0.00	0.00	0.00	0.00	171,542.26
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	795,869.21	379,738.08	358,292.48	0.00	7,611.96	0.00	0.00	1,541,511.73
Operation of Plant	7900	67,121.03	33,035.78	0.00	0.00	0.00	0.00	0.00	100,156.81
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	281,095.38	77,327.50	928,696.40	0.00	43,485.62	8,641.59	5,117,457.00	6,456,703.49
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						212,580.88		212,580.88
Other Capital Outlay	9300						4,343,828.14		4,343,828.14
Total Expenditures		95,415,071.50	31,105,224.70	26,409,748.07	0.00	6,316,773.14	6,264,721.47	10,644,191.35	176,155,730.23
Excess (Deficiency) of Revenues over Expenditures									(40,000.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720		0.00						
Sales of Capital Assets	3730		0.00						
Loss Recoveries	3740		0.00						
<i>Transfers In:</i>									
From General Fund	3610		40,000.00						
From Debt Service Funds	3620		0.00						
From Capital Projects Funds	3630		0.00						
Interfund	3650		0.00						
From Permanent Funds	3660		0.00						
From Internal Service Funds	3670		0.00						
From Enterprise Funds	3690		0.00						
Total Transfers In	3600		40,000.00						
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910		0.00						
To Debt Service Funds	920		0.00						
To Capital Projects Funds	930		0.00						
Interfund	950		0.00						
To Permanent Funds	960		0.00						
To Internal Service Funds	970		0.00						
To Enterprise Funds	990		0.00						
Total Transfers Out	9700		0.00						
Total Other Financing Sources (Uses)			40,000.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2012	2800		0.00						
Adjustments to Fund Balance	2891		0.00						
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710		0.00						
Restricted Fund Balance	2720		0.00						
Committed Fund Balance	2730		0.00						
Assigned Fund Balance	2740		0.00						
Unassigned Fund Balance	2750		0.00						
Total Fund Balance, June 30, 2013	2700		0.00						

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 FEDERAL ECONOMIC STIMULUS PROGRAMS**

For the Fiscal Year Ended June 30, 2013

Exhibit K-4
 DOE Page 8

REVENUES	Account Number	State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
<i>Federal Direct:</i>							
Workforce Investment Act	3170	0.00	0.00	0.00			0.00
Community Action Programs	3180	0.00	0.00	0.00			0.00
Reserve Officers Training Corps (ROTC)	3191	0.00	0.00	0.00			0.00
Miscellaneous Federal Direct	3199	0.00	0.00	0.00			0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State:</i>							
Vocational Education Acts	3201	0.00	0.00	0.00			0.00
State Fiscal Stabilization Funds - K-12	3210	0.00					0.00
State Fiscal Stabilization Funds - Workforce	3211	0.00					0.00
State Fiscal Stabilization Funds - VPK Program	3212	0.00					0.00
Race to the Top	3214				0.00		0.00
Education Jobs Act	3215					0.00	0.00
Individuals with Disabilities Education Act (IDEA)	3230	0.00	0.00	0.00	0.00	0.00	0.00
Elementary and Secondary Education Act, Title I	3240	0.00	2,959,161.79	0.00	0.00	0.00	2,959,161.79
Adult General Education	3251	0.00	0.00	0.00	0.00	0.00	0.00
Other Food Services	3269	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	3,993,971.71	0.00	3,993,971.71
Total Federal Through State	3200	0.00	2,959,161.79	0.00	3,993,971.71	0.00	6,953,133.50
<i>State:</i>							
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	0.00
<i>Local:</i>							
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	2,959,161.79	0.00	3,993,971.71	0.00	6,953,133.50

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2013

Exhibit K-4
 DOE Page 9
 Fund 431

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		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									
Loans	3720	0.00							
Sales of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
Interfund	3650	0.00							
From Permanent Funds	3660	0.00							
From Internal Service Funds	3670	0.00							
From Enterprise Funds	3690	0.00							
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	0.00							
Interfund	950	0.00							
To Permanent Funds	960	0.00							
To Internal Service Funds	970	0.00							
To Enterprise Funds	990	0.00							
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2012	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730	0.00							
Assigned Fund Balance	2740	0.00							
Unassigned Fund Balance	2750	0.00							
Total Fund Balance, June 30, 2013	2700	0.00							

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2013

Exhibit K-4
 DOE Page 10
Fund 432

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	698,039.64	156,902.55	35,790.19	0.00	660,386.92	100,496.77	0.00	1,651,616.07
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	501,641.54	146,295.82	0.00	0.00	2,992.74	0.00	0.00	650,930.10
Instructional Staff Training Services	6400	502,073.76	665.48	1,135.73	0.00	44,340.20	568.00	790.00	549,573.17
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	7,447.29	7,447.29
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	14,895.02	0.00	0.00	0.00	0.00	14,895.02
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						84,700.14		84,700.14
Total Expenditures		1,701,754.94	303,863.85	51,820.94	0.00	707,719.86	185,764.91	8,237.29	2,959,161.79
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720	0.00							
Sales of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
Interfund	3650	0.00							
From Permanent Funds	3660	0.00							
From Internal Service Funds	3670	0.00							
From Enterprise Funds	3690	0.00							
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	0.00							
Interfund	950	0.00							
To Permanent Funds	960	0.00							
To Internal Service Funds	970	0.00							
To Enterprise Funds	990	0.00							
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2012	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730	0.00							
Assigned Fund Balance	2740	0.00							
Unassigned Fund Balance	2750	0.00							
Total Fund Balance, June 30, 2013	2700	0.00							

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
 For the Fiscal Year Ended June 30, 2013

Exhibit K-4
 DOE Page 11
 Fund 433

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		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									
Loans	3720	0.00							
Sales of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
Interfund	3650	0.00							
From Permanent Funds	3660	0.00							
From Internal Service Funds	3670	0.00							
From Enterprise Funds	3690	0.00							
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	0.00							
Interfund	950	0.00							
To Permanent Funds	960	0.00							
To Internal Service Funds	970	0.00							
To Enterprise Funds	990	0.00							
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2012	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730	0.00							
Assigned Fund Balance	2740	0.00							
Unassigned Fund Balance	2750	0.00							
Total Fund Balance, June 30, 2013	2700	0.00							

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)
 For the Fiscal Year Ended June 30, 2013

Exhibit K-4
 DOE Page 12
 Fund 434

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	0.00	0.00	0.00	68,822.80	4,556.81	0.00	73,379.61
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	223,654.26	57,998.31	125,273.70	0.00	482.00	4,423.74	0.00	411,832.01
Instructional Staff Training Services	6400	482,551.51	11,647.76	647,864.98	0.00	30,114.02	1,164.00	29,590.00	1,202,932.27
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	144,493.52	144,493.52
School Administration	7300	1,029,846.44	250,422.53	0.00	0.00	0.00	0.00	0.00	1,280,268.97
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	288,526.18	64,173.06	503,057.77	0.00	8,200.00	0.00	0.00	863,957.01
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						17,108.32		17,108.32
Total Expenditures		2,024,578.39	384,241.66	1,276,196.45	0.00	107,618.82	27,252.87	174,083.52	3,993,971.71
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720	0.00							
Sales of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
Interfund	3650	0.00							
From Permanent Funds	3660	0.00							
From Internal Service Funds	3670	0.00							
From Enterprise Funds	3690	0.00							
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	0.00							
Interfund	950	0.00							
To Permanent Funds	960	0.00							
To Internal Service Funds	970	0.00							
To Enterprise Funds	990	0.00							
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2012	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730	0.00							
Assigned Fund Balance	2740	0.00							
Unassigned Fund Balance	2750	0.00							
Total Fund Balance, June 30, 2013	2700	0.00							

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - EDUCATION JOBS ACT (Continued)
 For the Fiscal Year Ended June 30, 2013

Exhibit K-4
 DOE Page 13
 Fund 435

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		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									
Loans	3720	0.00							
Sales of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
Interfund	3650	0.00							
From Permanent Funds	3660	0.00							
From Internal Service Funds	3670	0.00							
From Enterprise Funds	3690	0.00							
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	0.00							
Interfund	950	0.00							
To Permanent Funds	960	0.00							
To Internal Service Funds	970	0.00							
To Enterprise Funds	990	0.00							
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)		0.00							
Net Change in Fund Balance		0.00							
Fund Balance, July 1, 2012	2800	0.00							
Adjustments to Fund Balance	2891	0.00							
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00							
Restricted Fund Balance	2720	0.00							
Committed Fund Balance	2730	0.00							
Assigned Fund Balance	2740	0.00							
Unassigned Fund Balance	2750	0.00							
Total Fund Balance, June 30, 2013	2700	0.00							

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
 For the Fiscal Year Ended June 30, 2013

Exhibit K-5
 DOE Page 14
 Fund 490

REVENUES		Account Number								
<i>Federal Through State and Local:</i>										
Federal Through Local	3280	0.00								
Total Federal Through State and Local	3200	0.00								
<i>Local:</i>										
Interest on Investments	3431	27,315.06								
Gain on Sale of Investments	3432	0.00								
Net Increase (Decrease) in Fair Value of Investments	3433	(12,308.09)								
Gifts, Grants, and Bequests	3440									
Other Miscellaneous Local Sources	3495	1,247,387.21								
Total Local	3400	1,262,394.18								
Total Revenues	3000	1,262,394.18								
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	90.40	480.00	0.00	0.00	570.40
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	14,964.50	0.00	0.00	0.00	0.00	0.00	14,964.50
Operation of Plant	7900	149.00	0.15	0.00	0.00	0.00	0.00	0.00	0.00	149.15
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	6,515.70	12.43	160,967.36	0.00	256,774.42	15,732.32	4,063.00	0.00	444,065.23
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction	7420						0.00			0.00
Other Capital Outlay	9300						39,124.57			39,124.57
Total Expenditures		6,664.70	12.58	175,931.86	0.00	256,864.82	55,336.89	4,063.00	0.00	498,873.85
Excess (Deficiency) of Revenues over Expenditures										763,520.33
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES										
Loss Recoveries	3740	0.00								
<i>Transfers In:</i>										
From General Fund	3610	2,520.00								
From Debt Service Funds	3620	0.00								
From Capital Projects Funds	3630	0.00								
Interfund	3650	0.00								
From Permanent Funds	3660	0.00								
From Internal Service Funds	3670	0.00								
From Enterprise Funds	3690	0.00								
Total Transfers In	3600	2,520.00								
<i>Transfers Out: (Function 9700)</i>										
To General Fund	910	(578,117.60)								
To Debt Service Funds	920	0.00								
To Capital Projects Funds	930	0.00								
Interfund	950	0.00								
To Permanent Funds	960	0.00								
To Internal Service Funds	970	0.00								
To Enterprise Funds	990	0.00								
Total Transfers Out	9700	(578,117.60)								
Total Other Financing Sources (Uses)		(575,597.60)								
Net Change in Fund Balance		187,922.73								
Fund Balance, July 1, 2012	2800	2,512,757.69								
Adjustments to Fund Balance	2891	0.00								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance	2710	0.00								
Restricted Fund Balance	2720	0.00								
Committed Fund Balance	2730	0.00								
Assigned Fund Balance	2740	2,700,680.42								
Unassigned Fund Balance	2750	0.00								
Total Fund Balance, June 30, 2013	2700	2,700,680.42								

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2013

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	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
REVENUES									
<i>Federal:</i>									
Miscellaneous Federal Dire	3199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>State:</i>									
CO & DS Withheld for SBE/COBI Bonds	3222	9,822,348.53	0.00	0.00	0.00	0.00	0.00	0.00	9,822,348.53
SBE/COBI Bond Interest	3226	42,914.45	0.00	0.00	0.00	0.00	0.00	0.00	42,914.45
Racing Commission Funds	3241	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous State Revenues	3299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total State Sources	3300	9,865,262.98	0.00	0.00	0.00	0.00	0.00	0.00	9,865,262.98
<i>Local:</i>									
District Debt Service Tax	3412	0.00	0.00	0.00	0.00	14,931.50	0.00	0.00	14,931.50
County Local Sales Tax	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School District Local Sales Tax	3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment in Lieu of Taxes	3422	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Fees	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Investments	3431	0.00	0.00	0.00	0.00	2,520.79	502,547.18	0.00	505,067.97
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	17,990.69	0.00	17,990.69
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	(1,139.82)	2,852.95	1,437.97	3,151.10
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	2,970.51	0.00	0.00	2,970.51
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	19,282.98	523,390.82	1,437.97	544,111.77
Total Revenues	3000	9,865,262.98	0.00	0.00	0.00	19,282.98	523,390.82	1,437.97	10,409,374.75
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Princip	710	7,665,000.00	0.00	0.00	0.00	0.00	70,141,652.96	0.00	77,806,652.96
Interest	720	2,337,781.95	0.00	0.00	0.00	79,601,843.74	8,061,475.40	90,001,101.09	
Dues and Fees	730	99,826.14	0.00	0.00	0.00	2,102,710.85	0.00	2,202,536.99	
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures		10,102,608.09	0.00	0.00	0.00	81,805,554.59	8,061,475.40	90,001,101.09	
Excess (Deficiency) of Revenues Over Expenditures		(237,345.11)	0.00	0.00	0.00	19,282.98	(151,322,816.73)	(8,060,037.43)	(159,600,916.29)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	44,535,000.00	0.00	44,535,000.00	
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Discount on Refunding Bonds (Function 9299)	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	0.00	0.00	0.00	0.00	(44,460,000.00)	0.00	(44,460,000.00)	
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agments (Function 9299)	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<i>Transfers In:</i>									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	5,074,111.66	0.00	5,074,111.66
From Capital Projects Funds	3630	0.00	0.00	0.00	0.00	143,900,268.25	8,093,434.64	151,993,702.89	
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Transfers In	3600	0.00	0.00	0.00	0.00	148,974,379.91	8,093,434.64	157,067,814.55	
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
To Capital Projects Funds	930	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Transfers Out	9700	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	149,049,379.91	8,093,434.64	157,142,814.55	
Net Change in Fund Balances		(237,345.11)	0.00	0.00	0.00	19,282.98	(2,273,436.82)	33,397.21	(2,458,101.74)
Fund Balances, July 1, 2012	2800	1,373,465.68	0.00	0.00	0.00	230,904.17	3,666,917.91	201,477.93	5,472,765.69
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	2720	1,136,120.57	0.00	0.00	0.00	250,187.15	1,393,481.09	234,875.14	3,014,663.95
Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances, June 30, 2013	2700	1,136,120.57	0.00	0.00	0.00	250,187.15	1,393,481.09	234,875.14	3,014,663.95

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2013

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REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15, F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	194,066.30	0.00	194,066.30
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>State:</i>												
CO&DS Distributed	3321	0.00	0.00	0.00	0.00	0.00	1,297,474.07	0.00	0.00	0.00	0.00	1,297,474.07
Interest on Undistributed CO&DS	3325	0.00	0.00	0.00	0.00	0.00	106,484.55	0.00	0.00	0.00	0.00	106,484.55
Racing Commission Funds	3341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Education Capital Outlay (PECO)	3391	0.00	0.00	0.00	6,688,428.00	0.00	0.00	0.00	0.00	0.00	0.00	6,688,428.00
Classrooms First Program	3392	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Infrastructure Thrift Program Act	3393	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Effort Index Grants	3394	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Smart Schools Small County Assistance Program	3395	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Class Size Reduction Capital Outlay	3396	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Funding	3397	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,742,117.00	0.00	9,742,117.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	506,528.85	0.00	506,528.85
Total State Sources	3300	0.00	0.00	0.00	6,688,428.00	0.00	1,403,958.62	0.00	0.00	10,248,645.85	0.00	18,341,032.47
<i>Local:</i>												
District Local Capital Improvement Tax	3413	0.00	0.00	0.00	0.00	0.00	0.00	196,925,607.53	0.00	0.00	0.00	196,925,607.53
County Local Sales Tax	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School District Local Sales Tax	3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment in Lieu of Taxes	3422	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Fees	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Investments	3431	23,452.03	0.00	130.90	1,739.42	1,553.51	38,173.94	1,358,092.30	0.00	805,323.70	68,159.89	2,296,625.69
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(10,753.92)	0.00	(79.73)	(1,379.28)	(946.35)	(16,478.21)	(724,842.45)	0.00	(244,403.24)	(2,997.40)	(1,001,880.58)
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	86,232.39	0.00	0.00	4,328,248.83	0.00	3,715,738.76	4,941.56	8,135,161.54
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,849,710.48	0.00	14,849,710.48
Total Local Sources	3400	12,698.11	0.00	51.17	86,592.53	607.16	21,695.73	201,887,106.21	0.00	19,126,369.70	70,104.05	221,205,224.66
Total Revenues	3000	12,698.11	0.00	51.17	6,775,020.53	607.16	1,425,654.35	201,887,106.21	0.00	29,569,081.85	70,104.05	239,740,323.43
EXPENDITURES												
<i>Capital Outlay (Function 7400)</i>												
Library Books	610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Audiovisual Materials	620	0.00	0.00	0.00	0.00	0.00	2,140.00	5,774.01	0.00	5,408.88	87,793.38	101,116.27
Buildings and Fixed Equipment	630	0.00	0.00	0.00	0.00	0.00	0.00	110,615.12	0.00	1,340,270.05	26,948,437.26	28,399,322.43
Furniture, Fixtures, and Equipment	640	0.00	0.00	0.00	265.63	149,096.52	288,224.02	727,263.97	0.00	1,984,257.74	4,991,418.39	8,140,526.27
Motor Vehicles (Including Buses)	650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,014,679.00	0.00	2,014,679.00
Land	660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	670	0.00	0.00	0.00	0.00	21,144.12	11,337.57	966,984.25	0.00	1,235,026.53	6,564,961.86	8,799,454.33
Remodeling and Renovations	680	0.00	0.00	16,618.16	680,297.44	26,978.84	850.00	12,261,167.36	0.00	14,701,349.62	7,157,063.79	34,844,325.21
Computer Software	690	0.00	0.00	0.00	0.00	0.00	0.00	33.04	0.00	31,211.53	12,849.30	44,093.87
<i>Debt Service (Function 9200)</i>												
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	6,044.68	0.00	0.00	0.00	0.00	6,044.68
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	16,618.16	680,563.07	197,219.48	308,596.27	14,071,837.75	0.00	21,312,203.35	45,762,523.98	82,349,562.06
Excess (Deficiency) of Revenues Over Expenditures		12,698.11	0.00	(16,566.99)	6,094,457.46	(196,612.32)	1,117,058.08	187,815,268.46	0.00	8,256,878.50	(45,692,419.93)	157,390,761.37

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2013

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OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14 & 1011.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Cap. Improvement Section 1011.71(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,031,765.00	0.00	5,031,765.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	194,607.00	0.00	219,133.56	0.00	413,740.56
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,790,814.00	0.00	2,790,814.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers In:</i>												
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	0.00	75,000.00
From Debt Service Funds	3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	4,714,257.55	0.00	0.00	0.00	4,714,257.55
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	4,714,257.55	0.00	75,000.00	0.00	4,789,257.55
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	0.00	0.00	0.00	(1,621,978.38)	0.00	0.00	(64,597,021.62)	0.00	(9,742,117.00)	0.00	(75,961,117.00)
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	(140,109,959.57)	0.00	(11,828,525.74)	(55,217.58)	(151,993,702.89)
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,714,257.55)	0.00	(4,714,257.55)
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	(1,621,978.38)	0.00	0.00	(204,706,981.19)	0.00	(26,284,900.29)	(55,217.58)	(232,669,077.44)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(1,621,978.38)	0.00	0.00	(199,798,116.64)	0.00	(18,168,187.73)	(55,217.58)	(219,643,500.33)
Net Change in Fund Balances		12,698.11	0.00	(16,566.99)	4,472,479.08	(196,612.32)	1,117,058.08	(11,982,848.18)	0.00	(9,911,309.23)	(45,747,637.51)	(62,252,738.96)
Fund Balances, July 1, 2012	2800	2,081,306.58	0.00	16,566.99	320,540.91	196,612.32	3,746,912.69	86,801,773.79	0.00	179,631,114.06	65,795,772.61	338,590,599.95
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	2720	2,094,004.69	0.00	0.00	4,793,019.99	0.00	4,863,970.77	74,818,925.61	0.00	169,719,804.83	20,048,135.10	276,337,860.99
Committed Fund Balance	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances, June 30, 2013	2700	2,094,004.69	0.00	0.00	4,793,019.99	0.00	4,863,970.77	74,818,925.61	0.00	169,719,804.83	20,048,135.10	276,337,860.99

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND
 For the Fiscal Year Ended June 30, 2013

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Fund 000

REVENUES		Account Number								
Federal Direct	3100	0.00								
Federal Through State and Local	3200	0.00								
State Sources	3300	0.00								
Local Sources	3400	0.00								
Total Revenues	3000	0.00								
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction	7420							0.00		0.00
Other Capital Outlay	9300							0.00		0.00
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal	710								0.00	0.00
Interest	720								0.00	0.00
Total Expenditures		0.00	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										
Sale of Capital Assets	3730	0.00								
Loss Recoveries	3740	0.00								
<i>Transfers In:</i>										
From General Fund	3610	0.00								
From Debt Service Funds	3620	0.00								
From Capital Projects Funds	3630	0.00								
From Special Revenue Funds	3640	0.00								
From Internal Service Funds	3670	0.00								
From Enterprise Funds	3690	0.00								
Total Transfers In	3600	0.00								
<i>Transfers Out: (Function 9700)</i>										
To General Fund	910	0.00								
To Debt Service Funds	920	0.00								
To Capital Projects Funds	930	0.00								
To Special Revenue Funds	940	0.00								
To Internal Service Funds	970	0.00								
To Enterprise Funds	990	0.00								
Total Transfers Out	9700	0.00								
Total Other Financing Sources (Uses)		0.00								
Net Change in Fund Balance		0.00								
Fund Balance, July 1, 2012	2800	0.00								
Adjustments to Fund Balance	2891	0.00								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance	2710	0.00								
Restricted Fund Balance	2720	0.00								
Committed Fund Balance	2730	0.00								
Assigned Fund Balance	2740	0.00								
Unassigned Fund Balance	2750	0.00								
Total Fund Balance, June 30, 2013	2700	0.00								

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2013

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OPERATING REVENUES	Account Number	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Totals
		911	912	913	914	915	921	922	
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest (Function 9900)	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous (Function 9900)	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Debt Service Funds	3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Capital Projects Funds	930	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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, 2012	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2013

Exhibit K-10
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OPERATING REVENUES	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
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	57,846,091.28	57,846,091.28
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	1,003,323.93	1,003,323.93
Premium Revenue	3484	14,002,815.75	18,975,473.69	0.00	127,193,569.01	0.00	0.00	0.00	160,171,858.45
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		14,002,815.75	18,975,473.69	0.00	127,193,569.01	0.00	0.00	58,849,415.21	219,021,273.66
OPERATING EXPENSES (Function 9900)									
Salaries	100	770,364.92	0.00	0.00	0.00	0.00	0.00	44,327,784.90	45,098,149.82
Employee Benefits	200	371,081.25	0.00	0.00	0.00	0.00	0.00	12,307,040.86	12,678,122.11
Purchased Services	300	4,998,106.74	15,975,424.93	0.00	5,592,225.08	0.00	0.00	1,965,770.93	28,531,527.68
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	80.17	0.00	0.00	0.00	0.00	0.00	132,693.99	132,774.16
Capital Outlay	600	0.00	28,106.01	0.00	0.00	0.00	0.00	79,417.38	107,523.39
Other	700	13,303,597.96	2,936,332.72	0.00	95,917,869.21	0.00	0.00	0.00	112,157,799.89
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	6,804.85	6,804.85
Total Operating Expenses		19,443,231.04	18,939,863.66	0.00	101,510,094.29	0.00	0.00	58,819,512.91	198,712,701.90
Operating Income (Loss)		(5,440,415.29)	35,610.03	0.00	25,683,474.72	0.00	0.00	29,902.30	20,308,571.76
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	269,966.27	0.00	44,405.92	0.00	0.00	0.00	0.00	314,372.19
Gain on Sale of Investments	3432	0.00	18,234.30	0.00	0.00	0.00	0.00	0.00	18,234.30
Net Increase (Decrease) in Fair Value of Investments	3433	(133,191.85)	(53,844.33)	(20,348.68)	0.00	0.00	0.00	552.26	(206,832.60)
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	6,554.86	6,554.86
Other Miscellaneous Local Sources	3495	1,125,640.77	0.00	0.00	0.00	0.00	0.00	0.00	1,125,640.77
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest (Function 9900)	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous (Function 9900)	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets (Function 9900)	810	0.00	0.00	0.00	0.00	0.00	0.00	(837.67)	(837.67)
Total Nonoperating Revenues (Expenses)		1,262,415.19	(35,610.03)	24,057.24	0.00	0.00	0.00	6,269.45	1,257,131.85
Income (Loss) Before Operating Transfers		(4,178,000.10)	0.00	24,057.24	25,683,474.72	0.00	0.00	36,171.75	21,565,703.61
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Debt Service Funds	3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Capital Projects Funds	930	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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		(4,178,000.10)	0.00	24,057.24	25,683,474.72	0.00	0.00	36,171.75	21,565,703.61
Net Position, July 1, 2012	2880	(15,251,154.81)	(5,818,000.00)	4,227,452.93	0.00	0.00	0.00	37,007.91	(16,804,693.97)
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2013	2780	(19,429,154.91)	(5,818,000.00)	4,251,510.17	25,683,474.72	0.00	0.00	73,179.66	4,761,009.64

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHOOL INTERNAL FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 June 30, 2013

Exhibit K-11
 DOE Page 21
Fund 891

ASSETS	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Cash	1110	5,283,776.71	70,272,777.72	69,279,382.10	6,277,172.33
Investments	1160	8,204,092.45	4,282,349.52	5,006,960.58	7,479,481.39
Accounts Receivable, Net	1130	0.00	40,546.15	0.00	40,546.15
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		13,487,869.16	74,595,673.39	74,286,342.68	13,797,199.87
LIABILITIES					
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	216,025.53	158,542.04	216,025.53	158,542.04
Due to Budgetary Funds	2161	351,410.04	391,986.59	351,410.04	391,986.59
Internal Accounts Payable	2290	12,920,433.59	74,045,144.04	73,718,906.39	13,246,671.24
Total Liabilities		13,487,869.16	74,595,672.67	74,286,341.96	13,797,199.87

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE OF LONG-TERM LIABILITIES**

June 30, 2013

Exhibit K-12

DOE Page 22

Fund 601

	Account Number	Governmental Activities Total Balance June 30, 2013 [1]	Business-Type Activities Total Balance June 30, 2013 [1]	Total	Governmental Activities - Debt Principal Payments 2012-13	Governmental Activities - Amounts Due Within One Year 2013-14	Business-Type Activities - Debt Principal Payments 2012-13	Business-Type Activities - Amounts Due Within One Year 2013-14
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	15,463,007.31		15,463,007.31	5,929,757.69	6,250,000.00		
Bonds Payable								
SBE/COBI Bonds Payable	2321	41,120,000.00		41,120,000.00	7,665,000.00	7,935,000.00		
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	41,120,000.00	0.00	41,120,000.00	7,665,000.00	7,935,000.00	0.00	0.00
Liability for Compensated Absences	2330	165,324,647.15		165,324,647.15				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	1,605,370,000.00		1,605,370,000.00	64,211,895.27	71,143,000.00		
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	101,558,000.00		101,558,000.00				
Build America Bonds (BAB) Payable	2344	63,910,000.00		63,910,000.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	1,770,838,000.00	0.00	1,770,838,000.00	64,211,895.27	71,143,000.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	82,216,000.00		82,216,000.00				
Other Post-Employment Benefits Liability	2360	54,207,635.00		54,207,635.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	120,087,669.63		120,087,669.63				
Total Long-Term Liabilities		2,249,256,959.09	0.00	2,249,256,959.09	77,806,652.96	85,328,000.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2013, including discounts and premiums.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2013

Exhibit K-13
DOE Page 23

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2012	Returned To DOE	Revenues [3] 2012-13	Expenditures 2012-13	Flexibility [4] 2012-13	Unexpended June 30, 2013
Class Size Reduction Operating Funds (3355)	94740	0.00	0.00	296,387,523.00	296,387,523.00		0.00
Class Size Reduction Capital Outlay (3396)	91050	0.00	0.00	0.00	0.00		0.00
Comprehensive K-12 Reading Plan (FEFP Earmark) [5]	90800	0.00	0.00	12,065,584.00	11,443,258.90	0.00	622,325.10
Excellent Teaching (3363)	90570	181,253.13	0.00	0.00	0.00		181,253.13
Florida Teachers Lead Program (FEFP Earmark)	97580	0.00	0.00	3,125,460.00	3,125,460.00		0.00
Instructional Materials (FEFP Earmark) [1]	90880	4,563,309.42	0.00	18,611,411.00	23,174,720.42	0.00	0.00
Library Media (FEFP Earmark) [1]	90881	855,596.15	0.00	1,126,069.00	1,070,425.97	0.00	911,239.18
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00		0.00
Public School Technology	90320	0.00	0.00		0.00		0.00
Safe Schools (FEFP Earmark) [2]	90803	0.00	0.00	5,992,068.00	5,992,068.00	0.00	0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030	0.00	0.00		0.00		0.00
School Recognition Funds (3361)	92040	513,967.96	0.00	15,055,108.00	14,973,344.44		595,731.52
Supplemental Academic Instruction (FEFP Earmark) [5]	91280	0.00	0.00	53,022,979.00	53,022,979.00	0.00	0.00
Teacher Recruitment and Retention	93460	0.00	0.00		0.00		0.00
Teacher Training	91290	0.00	0.00		0.00		0.00
Student Transportation (FEFP Earmark)	90830	0.00	0.00	29,110,930.00	29,110,930.00	0.00	0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	105,167.48	0.00	602,875.83	536,530.16		171,513.15
Voluntary Prekindergarten - Summer Program (3371)	96441	301,672.74	0.00	135,338.95	131,688.46		305,323.23

- [1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."
- [2] Combine all programs funded from the Safe Schools allocation under one line, "Safe Schools."
- [3] Include both state and local revenue sources. Revenue should agree to the FEFP Fourth Calculation allocation.
- [4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
- [5] Expenditures for 100 lowest performing elementary schools should be included in expenditures.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2013

Exhibit K-14
 DOE Page 24

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	155,830.33	6,563.82	0.00	0.00	162,394.15
Bottled Gas	421	384,975.53	14,942.63	0.00	0.00	399,918.16
Electricity	430	46,136,207.88	2,005,690.87	0.00	0.00	48,141,898.75
Heating Oil	440	0.00	0.00	0.00	0.00	0.00
Total		46,677,013.74	2,027,197.32	0.00	0.00	48,704,211.06
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
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	233,867.70		0.00	0.00	233,867.70
Diesel Fuel	460	11,008,913.10		0.00	0.00	11,008,913.10
Oil and Grease	540	0.00		0.00	0.00	0.00
Total		11,242,780.80		0.00	0.00	11,242,780.80

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651	0.00	104,139.00	0.00	2,014,679.00	2,118,818.00
EXPENDITURES FOR AUDIOVISUAL MATERIALS:						
Audiovisual Materials	621	12,901.80	16,954.50	0.00		29,856.30

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311	0.00	0.00	0.00	0.00	0.00
Subrecipient awards greater than \$25,000	312	0.00	0.00	0.00	0.00	0.00
Subrecipient awards up to \$25,000	391	0.00	0.00	0.00	0.00	0.00
Subrecipient awards greater than \$25,000	392	0.00	0.00	0.00	0.00	0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	4,203,176.64
Food	570	35,892,708.66
Commodities	580	5,891,846.64

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2013

Exhibit K-14
 DOE Page 25

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	377,632,890.00	23,489,896.00	447,866.00	401,570,652.00
Basic Programs 101, 102, and 103 (Function 5100)	140	5,035,014.31	673,079.01	0.00	5,708,093.32
Basic Programs 101, 102, and 103 (Function 5100)	750				0.00
Total Basic Program Salaries		382,667,904.31	24,162,975.01	447,866.00	407,278,745.32
Other Programs 130 (ESOL) (Function 5100)	120	53,746,007.00	4,711,277.00	32,391.00	58,489,675.00
Other Programs 130 (ESOL) (Function 5100)	140	716,600.49	134,996.84	0.00	851,597.33
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		54,462,607.49	4,846,273.84	32,391.00	59,341,272.33
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	163,752,298.00	8,220,618.00	69,486.00	172,042,402.00
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	2,183,324.56	235,553.42	0.00	2,418,877.99
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750				0.00
Total ESE Program Salaries		165,935,622.56	8,456,171.42	69,486.00	174,461,279.98
Career Program 300 (Function 5300)	120	7,943,191.00	244,549.00	1,666.00	8,189,406.00
Career Program 300 (Function 5300)	140	105,907.30	7,007.30	0.00	112,914.60
Career Program 300 (Function 5300)	750	0.00	0.00	0.00	0.00
Total Career Program Salaries		8,049,098.30	251,556.30	1,666.00	8,302,320.60
TOTAL		611,115,232.66	37,716,976.57	551,409.00	649,383,618.23

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	21,226,937.66	581,204.32	39,739.80	21,847,881.78

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION

For the Fiscal Year Ended June 30, 2013

Exhibit K-14
 DOE Page 26

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
<i>Instruction:</i>								
Basic Instruction	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Exceptional Instruction	5200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Career Education Instruction	5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adult General Instruction	5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prekindergarten	5500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Instruction	5900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Charter School Distributions - Object 390 (Distributions to charter schools are used in federal reporting)	Object Number	Amount
<i>Expenditures:</i>		
General Fund	390	208,978,000.77
Food Service Special Revenue Fund	390	0.00
Other Federal Programs Special Revenue Fund	390	5,433,733.54
Federal Economic Stimulus Special Revenue Funds	390	624,056.64
Total Charter School Distributions		215,035,790.95

LIFELONG LEARNING: (Lifelong Learning Expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	498,164.64
Other Federal Programs Special Revenue Fund	5900	0.00
Federal Economic Stimulus Special Revenue Funds	5900	0.00
Total:	5900	498,164.64

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)	Unexpended July 1, 2012	Earnings 2012-2013	Expenditures 2012-2013	Unexpended June 30, 2013
Earnings, Expenditures, and Carryforward Amounts:	0.00	13,242,434.17	13,242,434.17	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education				
School Nurses and Health Care Services			2,302,098.66	
Occupational Therapy, Physical Therapy, and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services			4,238,556.41	
Student Services				
Consultants				
Other			6,701,779.10	
Total Expenditures			13,242,434.17	

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2013

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 Instruction	5500	477,393.78	23,818.38	1,000.00	0.00	18,118.74	4,800.00	45,194.52	570,325.42
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	65,458.68	22,025.60	2,894.10	0.00	5,010.69	2,447.98	415.00	98,252.05
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710							0.00	0.00
Interest	720							0.00	0.00
Total Expenditures		542,852.46	45,843.98	3,894.10	0.00	23,129.43	7,247.98	45,609.52	668,577.47

[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 FEDERAL FINANCIAL
ASSISTANCE PROGRAM EXPENDITURES
For the Fiscal Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass- Through Grantor Number	Amount of Expenditures	Amount Provided to Subrecipients
United States Department of Agriculture	10.			
Total United States Department of Agriculture				
United States Department of Defense	12.			
Total United States Department of Defense				
United States Department of Justice	16.			
Total United States Department of Justice				
United States Department of Labor	17.			
Total United States Department of Labor				
United States Department of Transportation	20.			
Total United States Department of Transportation				
United States Department of Treasury	21.			
Total United States Department of Treasury				
Environmental Protection Agency	60.			
Total Environmental Protection Agency				
United States Department of Education	84.			
Total United States Department of Education				
United States Department of Health and Human Services	93.			
Total United States Department of Health and Human Services				
Corporation for National and Community Services	94.			
Total Corporation for National and Community Services				
United States Department of Homeland Security	97.			
Total United States Department of Homeland Security				
Total Expenditures of Federal Awards				

Broward County



Public Schools

The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, national origin, marital status, race, religion, sex or sexual orientation. Individuals who wish to file a discrimination and/or harassment complaint may call the Executive Director, Benefits & EEO Compliance at 754-321-2150 or Teletype Machine (TTY) 754-321-2158. Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008, (ADAAA) may call Equal Educational Opportunities (EEO) at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.