

Superintendent's Annual Financial Report

(Unaudited)

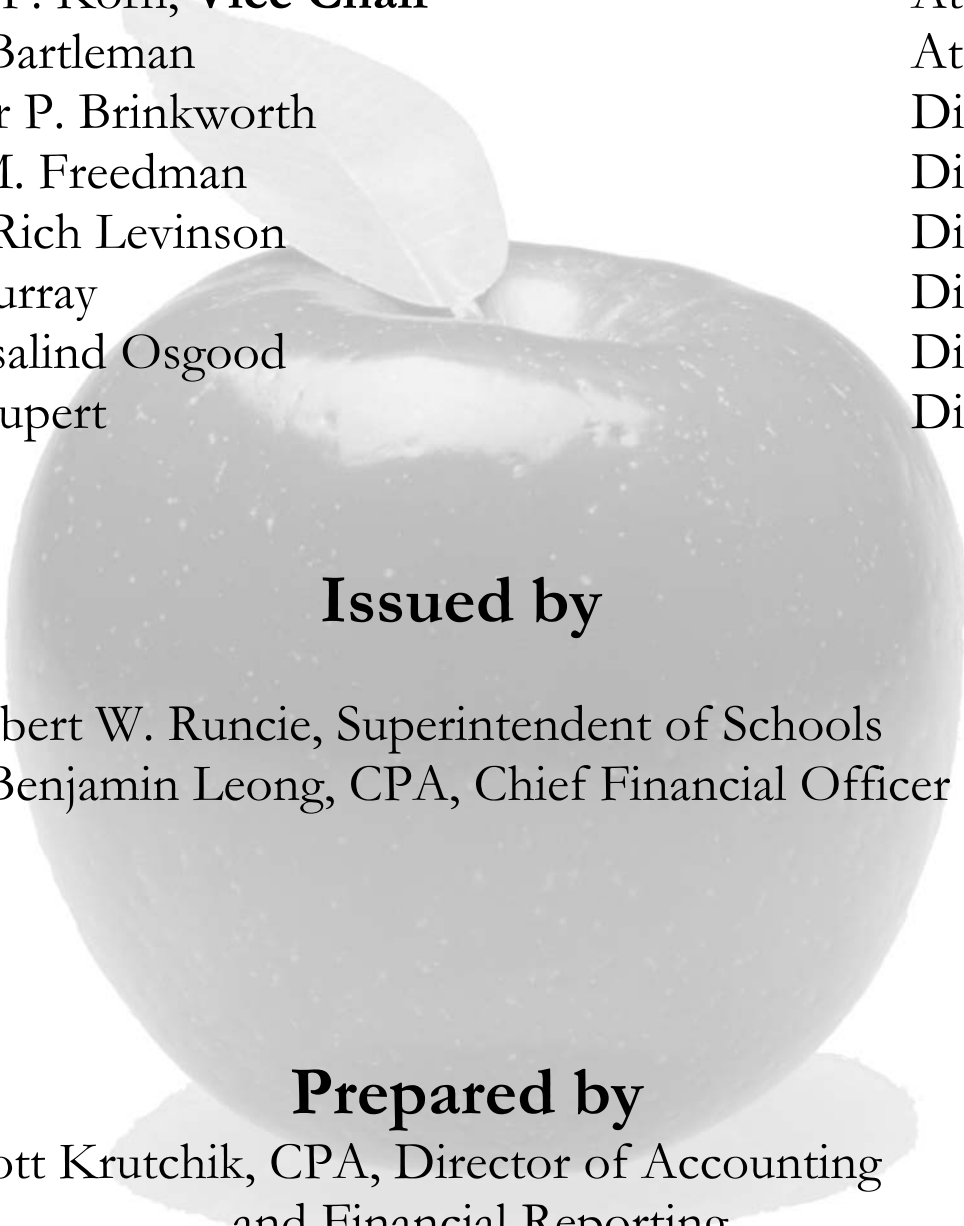
For the Fiscal Year Ended June 30, 2014



Robert W. Runcie
Superintendent of Schools

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

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Prepared by

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and Financial Reporting

**Superintendent's
Annual Financial Report**
Fiscal Year Ended
June 30, 2014



The School Board of Broward County, Florida

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

September 9, 2014

**FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
DISTRICT SCHOOL BOARD OF BROWARD COUNTY
For the Fiscal Year Ended June 30, 2014**

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2014, 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 9, 2014.


District Superintendent's Signature

9/9/14
Date

**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, 2014**

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2014, 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 9, 2014.


 District Superintendent's Signature

9/9/14
 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, 2014. 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 \$42.8 million, or 3.2%, from \$1.33 billion to \$1.29 billion when compared to the prior year. The decrease in total net position reflects primarily decreases in current and other assets of \$22.8 million, and a decrease in capital assets of \$70.1 million, offset by a decrease in liabilities of \$49.2 million.
- **Total revenues** increased by \$125.6 million, or 5.4%, from \$2.33 billion to \$2.46 billion when compared to the prior year. The increase was principally the result of an increase in ad valorem taxes of \$43.5 million (including General and Capital Funds) due to an increase in the total assessed property values, and an increase in other general revenues of \$71.6 million due to an increase in Florida Education Finance Program (FEFP).
- The District had \$2.50 billion in **expenses** related to programs, an increase of \$127.1 million, or 5.4%, from the prior year due to salary increases and an increase in the Florida Retirement System contribution rate.
- The District's **debt** (Bonds Payable, Certificates of Participation and Capital Leases) decreased by \$64.7 million, or 3.5%, to \$1.76 billion from \$1.83 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 \$61.9 million, or 74.7%, to \$144.8 million from \$82.9 million in the prior year (see Exhibit C-3, page 6). The increase is primarily due to the transfer of the self-insurance funds into the General Fund from the Internal Service Funds. In accordance with Section 1003.03, Florida Statutes, public schools are required to meet class size. The District's schools are calculated on a class by class basis, however, Charter schools are calculated by the average at the school level.

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 2014?" 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 position 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 plus deferred outflows of resources and liabilities plus deferred inflows of resources, 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 eight 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, 2014**

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 Position 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.

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 \$1.29 billion at June 30, 2014, representing a \$42.8 million, or 3.2%, decrease from June 30, 2013. By far, the largest portion of the District's net position (97.5%) reflects its net investment in capital assets (i.e., land, buildings, furniture and equipment). 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 \$178.5 million in restricted net position, \$125.7 million are restricted for capital projects. The District will use these resources to complete construction in progress and perform property maintenance. Unrestricted net position were a deficit of \$146.5 million at June 30, 2014. The deficit in the Statement of Net Position should not be viewed as an indication of financial

Table 1

Summary Statement of Net Position (in thousands)			
	As of June 30,		Increase (Decrease)
	2014	2013 *	
Current and other assets	\$ 742,029	\$ 764,812	\$ (22,783)
Capital assets	2,993,427	3,063,573	(70,146)
Total assets	<u>3,735,456</u>	<u>3,828,385</u>	<u>(92,929)</u>
Deferred Outflows of Resources	42,242	41,293	949
Current and other liabilities	450,470	427,377	23,093
Long-term liabilities	2,036,302	2,108,621	(72,319)
Total liabilities	<u>2,486,772</u>	<u>2,535,998</u>	<u>(49,226)</u>
Net position:			
Net Investment in Capital Assets	1,258,930	1,294,326	(35,396)
Restricted	178,481	187,820	(9,339)
Unrestricted	(146,485)	(148,466)	1,981
Total net position	<u>\$ 1,290,926</u>	<u>\$ 1,333,680</u>	<u>\$ (42,754)</u>

* Restated to reflect change in accounting principle due to GASB 65 implementation.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2014**

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,			
	2014	2013 *	Increase (Decrease)
Revenues:			
Program revenues:			
Charges for services	\$ 47,036	46,897	\$ 139
Operating grants and contributions	84,318	79,369	4,949
Capital grants and contributions	27,020	21,687	5,333
Total program revenues	158,374	147,953	10,421
General revenues:			
Ad valorem taxes	1,018,330	974,827	43,503
Other general revenues (including FEFP)	1,281,835	1,210,193	71,642
Total general revenues	2,300,165	2,185,020	115,145
Total revenues	2,458,539	2,332,973	125,566
Functions/Program Expenses:			
Instructional services	1,525,253	1,436,331	88,922
Instructional support services	223,583	211,569	12,014
Operation and maintenance of plant	229,293	231,624	(2,331)
School administration	131,103	126,801	4,302
Food services	99,503	96,243	3,260
Facilities acquisition and construction	43,995	32,894	11,101
General administration	75,590	73,474	2,116
Pupil transportation services	85,855	88,793	(2,938)
Interest expense	87,118	76,437	10,681
Total expenses	2,501,293	2,374,166	127,127
Change in net position	\$ (42,754)	\$ (41,193)	\$ (1,561)
Ending net position	\$ 1,290,926	\$ 1,333,680	\$ (42,754)

As shown in Table 2, governmental activities decreased the District's net position by \$42.8 million from the prior year. Key highlights are as follows:

- Total program revenues increased \$10.4 million primarily due to increase in Food Service revenue and an increase in Charter School Capital Outlay revenue.
- Ad valorem taxes (property taxes) increased by \$43.5 million (including General and Capital Funds) due to an increase in the total assessed property values.
- Other general revenues increased \$71.6 million primarily as a result an increase in FEFP and other miscellaneous general revenues.
- Total expenses increased \$127.1 million, or 5.4% due to the salary increases and an increase in the Florida Retirement System contribution rate.

* Restated to reflect change in accounting principle due to GASB 65 implementation.

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, 2014, the District's governmental funds reported a combined fund balance of \$415.4 million, an increase of \$14.6 million, or 3.6% from the prior year. The increase is primarily due to an increase of \$61.9 million in the General Fund balance, an increase of \$12.0 million in the Capital Improvement Section 1011.71 (Local Millage) Fund balance, an increase of \$7.5 million in the Food Service Fund balance, and an increase of \$1.4 million in the Capital Outlay and Debt Service Fund balance. The District's governmental fund balance increase was offset by a decrease of \$6.6 million in the COP Series Debt Service Fund balance, a decrease of \$4.6 million in the Public Education Capital Outlay Fund balance, a decrease of \$54.9 million in the

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2014**

Other Capital Improvement Fund balance, and a decrease of \$2.1 million in the ARRA Economic Stimulus Capital Project Fund balance.

General Fund. The fund balance for the General Fund increased \$61.9 million from the prior year. The increase is primarily due to the transfer of the self-insurance funds into the General Fund from the Internal Service Funds.

Major Capital Projects Funds. The fund balance of the Major Capital Projects funds decreased by \$44.9 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 \$6.6 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	\$ 815,402	\$ 815,402	\$ 814,054	\$ (1,348)
Other	45,922	75,703	75,703	-
Total local sources	<u>861,324</u>	<u>891,105</u>	<u>889,757</u>	<u>(1,348)</u>
State sources:				
Florida Education Finance Program	635,944	626,171	626,111	(60)
Other	395,926	387,675	386,665	(1,010)
Total state sources	<u>1,031,870</u>	<u>1,013,846</u>	<u>1,012,776</u>	<u>(1,070)</u>
Federal sources				
	11,970	12,060	13,472	1,412
Total revenues	<u>1,905,164</u>	<u>1,917,011</u>	<u>1,916,005</u>	<u>(1,006)</u>
Other financing sources	134,104	134,339	127,022	(7,317)
Total amounts available for appropriations	<u>2,039,268</u>	<u>2,051,350</u>	<u>2,043,027</u>	<u>(8,323)</u>
Expenditures:				
Instructional services	1,295,266	1,308,983	1,308,983	-
Instructional support services	158,096	169,373	169,373	-
Pupil transportation services	86,373	82,130	82,130	-
Operation and maintenance of plant	224,966	226,988	226,988	-
School administration	125,970	127,456	127,456	-
General administration	71,467	71,677	71,677	-
Interest	132	144	144	-
Total expenditures	<u>1,962,270</u>	<u>1,986,751</u>	<u>1,986,751</u>	<u>-</u>
Other financing uses	7,746	8,163	8,163	-
Total charges against appropriations	<u>1,970,016</u>	<u>1,994,914</u>	<u>1,994,914</u>	<u>-</u>
Net change in fund balances	<u>\$ 69,252</u>	<u>\$ 56,436</u>	<u>\$ 48,113</u>	<u>\$ (8,323)</u>
Appropriated beginning fund balances:	<u>\$ -</u>	<u>\$ (56,436)</u>		
Adjustments to conform with GAAP:				
Elimination of encumbrances			13,789	
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses (GAAP Basis)			61,902	
Fund balances, beginning of year			<u>82,878</u>	
Fund balances, end of year			<u>\$ 144,780</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 increased primarily due to health insurance savings offset by a decrease in FEFP for McKay scholarships.

During the year, final appropriations increased \$24.9 million from original appropriations primarily due to the increase in salaries and related benefits given in FY 2014 and additional compensation for high school teachers in accordance with the settlement agreement between the School Board and the Broward Teachers Union.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2014**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. As shown in Table 4, at June 30, 2014, the District had \$3.0 billion invested in a broad range of capital assets. This amount represents a net decrease (including additions, deletions and depreciation) of \$70.1 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)
	2014	2013	
Land	\$ 236,046	\$ 236,207	\$ (161)
Land improvements	456,348	448,038	8,310
Construction in progress	25,874	63,854	(37,980)
Broadcast license intangible	3,600	3,600	-
Buildings and fixed equipment	3,600,031	3,548,612	51,419
Furniture, fixtures and equipment	402,442	418,348	(15,906)
Assets under capital leases	48,295	30,925	17,370
Audio visual	695	852	(157)
Computer software	55,596	55,257	339
Motor vehicles	93,065	96,019	(2,954)
Less: accumulated depreciation	(1,928,565)	(1,838,139)	(90,426)
Total capital assets, net	<u>\$ 2,993,427</u>	<u>\$ 3,063,573</u>	<u>\$ (70,146)</u>

For the 2015 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 \$1.76 billion in debt outstanding compared to \$1.83 billion last year, a decrease of \$64.7 million, or 3.5%, from the prior year. The decrease was a result of net reductions of \$70.8 million in COPs and \$7.9 million in Capital Outlay Bond Issues (COBI). This was offset by net issuance of \$14.0 in capital leases. 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)
	2014	2013	
Capital outlay bond issues	\$ 33,185	\$ 41,120	\$ (7,935)
Certificates of participation	1,700,010	1,770,838	(70,828)
Capital leases	29,513	15,463	14,050
Total	<u>\$ 1,762,708</u>	<u>\$ 1,827,421</u>	<u>\$ (64,713)</u>

As of June 30, 2014, the District's COPs were rated A1 stable by Moody's Investors Service, A stable by Standard and Poor's Corporation and A plus stable 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, 2014**

**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, 600 Southeast Third Avenue, Fort Lauderdale, FL 33301.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF NET POSITION
June 30, 2014

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	56,700,179.67		56,700,179.67	0.00	0.00	32,412,583.22
Investments	1160	398,659,555.52		398,659,555.52	0.00	0.00	2,756,903.16
Taxes Receivable, Net	1120			0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	2,085,146.92		2,085,146.92	0.00	0.00	1,910,974.17
Interest Receivable on Investments	1170	1,008,156.76		1,008,156.76	0.00	0.00	41,293.00
Due from Reinsurer	1180			0.00	0.00	0.00	0.00
Deposits Receivable	1210	1,897,691.43		1,897,691.43	0.00	0.00	825,172.95
Due From Other Agencies	1220	48,062,645.04		48,062,645.04	0.00	0.00	5,443,819.09
Internal Balances		381,171.71		381,171.71	0.00	0.00	2,585,004.69
Inventory	1150	10,524,178.00		10,524,178.00	0.00	0.00	1,131,354.00
Prepaid Items	1230	12,335,638.14		12,335,638.14	0.00	0.00	8,539,566.53
Total Current Assets		531,654,363.19	0.00	531,654,363.19	0.00	0.00	55,646,670.81
Noncurrent Assets							
Cash with Fiscal/Service Agents	1114	206,502,515.60		206,502,515.60	0.00	0.00	101,866.00
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
Prepaid Insurance Costs	1430	3,872,315.68		3,872,315.68	0.00	0.00	0.00
Investments	1460			0.00	0.00	0.00	0.00
Total Noncurrent Assets		210,374,831.28	0.00	210,374,831.28	0.00	0.00	101,866.00
Capital Assets							
Land	1310	236,046,822.35		236,046,822.35	0.00	0.00	43,540.00
Land Improvements - Nondepreciable	1315	130,107,569.28		130,107,569.28	0.00	0.00	0.00
Construction in Progress	1360	25,873,379.52		25,873,379.52	0.00	0.00	55,561.64
Intangible Assets- BECON		3,600,000.00		3,600,000.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	326,239,155.26		326,239,155.26	0.00	0.00	7,328,968.38
Less Accumulated Depreciation	1329	(113,617,754.90)		(113,617,754.90)	0.00	0.00	(3,411,759.35)
Buildings and Fixed Equipment	1330	3,600,031,908.84		3,600,031,908.84	0.00	0.00	8,527,253.66
Less Accumulated Depreciation	1339	(1,304,520,450.23)		(1,304,520,450.23)	0.00	0.00	(3,111,710.71)
Furniture, Fixtures and Equipment	1340	402,441,698.17		402,441,698.17	0.00	0.00	23,442,797.24
Less Accumulated Depreciation	1349	(368,616,861.08)		(368,616,861.08)	0.00	0.00	(14,351,354.00)
Motor Vehicles	1350	93,066,114.80		93,066,114.80	0.00	0.00	196,622.00
Less Accumulated Depreciation	1359	(83,135,632.85)		(83,135,632.85)	0.00	0.00	(92,484.68)
Property Under Capital Lease	1370	48,293,960.01		48,293,960.01	0.00	0.00	45,710,025.83
Less Accumulated Depreciation	1379	(22,377,473.42)		(22,377,473.42)	0.00	0.00	(2,789,225.60)
Audiovisual Materials	1381	694,811.81		694,811.81	0.00	0.00	2,793,649.56
Less Accumulated Depreciation	1388	(482,144.23)		(482,144.23)	0.00	0.00	(1,246,599.01)
Computer Software	1382	55,596,518.34		55,596,518.34	0.00	0.00	4,070,041.98
Less Accumulated Amortization	1389	(35,814,941.96)		(35,814,941.96)	0.00	0.00	(2,793,510.28)
Other Capital Assets, Net of Depreciation		2,597,798,908.56	0.00	2,597,798,908.56	0.00	0.00	64,272,715.02
Total Capital Assets		2,993,426,679.71	0.00	2,993,426,679.71	0.00	0.00	64,371,816.66
Total Assets		3,735,455,874.18	0.00	3,735,455,874.18	0.00	0.00	120,120,353.47
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	41,790,123.39		41,790,123.39	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	452,071.00		452,071.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		42,242,194.39	0.00	42,242,194.39	0.00	0.00	0.00
LIABILITIES							
Current Liabilities							
Accrued Salaries and Benefits	2110	81,446,813.28		81,446,813.28	0.00	0.00	8,040,121.46
Payroll Deductions and Withholdings	2170	14,832,706.11		14,832,706.11	0.00	0.00	959,911.08
Accounts Payable	2120	49,511,466.04		49,511,466.04	0.00	0.00	6,346,738.83
Cash Overdraft	2125			0.00	0.00	0.00	0.00
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	8,268,447.90		8,268,447.90	0.00	0.00	0.00
Matured Bonds Payable	2180	71,620,760.50		71,620,760.50	0.00	0.00	0.00
Matured Interest Payable	2190	38,453,126.62		38,453,126.62	0.00	0.00	0.00
Sales Tax Payable	2260	39,621.43		39,621.43	0.00	0.00	0.00
Due to Fiscal Agent	2240			0.00	0.00	0.00	520,537.45
Accrued Interest Payable	2210	2,020,781.75		2,020,781.75	0.00	0.00	0.00
Deposits Payable	2220	211,525.79		211,525.79	0.00	0.00	13,925.00
Due to Other Agencies	2230	8,995,490.43		8,995,490.43	0.00	0.00	1,877,115.27
Current Notes Payable	2250			0.00	0.00	0.00	0.00
Advanced Revenues	2410			0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	51,088,000.00		51,088,000.00	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
Liability for Compensated Absences	2330	10,070,888.57		10,070,888.57	0.00	0.00	0.00
Unearned revenue	2410	964,105.04		964,105.04	0.00	0.00	0.00
Sick Leave Bank	2330	941,625.18		941,625.18	0.00	0.00	0.00
Total Current Liabilities		338,465,358.64	0.00	338,465,358.64	0.00	0.00	17,758,349.09
Long-Term Liabilities							
Portion Due Within One Year:							
Notes Payable	2310	0.00		0.00	0.00	0.00	2,047,129.35
Obligations Under Capital Leases	2315	7,221,000.00		7,221,000.00	0.00	0.00	701,999.00
Bonds Payable	2320	6,445,000.00		6,445,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	10,780,374.82		10,780,374.82	0.00	0.00	133,253.75
Lease-Purchase Agreements Payable	2340	74,053,000.00		74,053,000.00	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
Unearned revenue- Short Term	2410	8,038,230.90		8,038,230.90	0.00	0.00	40,851.98
Other Liabilities	2380	5,467,106.84		5,467,106.84	0.00	0.00	0.00
Derivative Instrument	2390			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		112,004,712.56	0.00	112,004,712.56	0.00	0.00	2,923,234.08
Portion Due After One Year:							
Notes Payable	2310			0.00	0.00	0.00	4,145,542.40
Obligations Under Capital Leases	2315	22,291,795.24		22,291,795.24	0.00	0.00	0.00
Bonds Payable	2320	26,740,000.00		26,740,000.00	0.00	0.00	49,619,946.00
Liability for Compensated Absences	2330	140,074,734.99		140,074,734.99	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	1,625,956,938.00		1,625,956,938.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	37,289,000.00		37,289,000.00	0.00	0.00	150,761.00
Other Post-Employment Benefits Liability	2360	64,421,119.00		64,421,119.00	0.00	0.00	0.00
Unearned Revenue-Long Term	2410	61,336,745.76		61,336,745.76	0.00	0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	14,778.40
Other Long-Term Liabilities	2380	16,401,320.51		16,401,320.51	0.00	0.00	0.00
Derivative Instrument- Interest Rate Swap Liability	2390	41,790,123.39		41,790,123.39	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		2,036,301,776.89	0.00	2,036,301,776.89	0.00	0.00	53,931,027.80
Total Long-Term Liabilities		2,148,306,489.45	0.00	2,148,306,489.45	0.00	0.00	56,854,261.88
Total Liabilities		2,486,771,848.09	0.00	2,486,771,848.09	0.00	0.00	74,612,610.97
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620			0.00	0.00	0.00	0.00
Deferred Revenue	2630			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	1,258,929,594.99		1,258,929,594.99	0.00	0.00	7,294,126.40
Restricted For:							
Categorical Carryover Programs	2780	1,292,193.42		1,292,193.42	0.00	0.00	3,729,808.65
Food Service	2780	40,988,610.17		40,988,610.17	0.00	0.00	0.00
Debt Service	2780	10,526,747.33		10,526,747.33	0.00	0.00	0.00
Capital Projects	2780	125,673,867.14		125,673,867.14	0.00	0.00	613,815.00
Other Purposes	2780			0.00	0.00	0.00	5,513,038.83
Unrestricted	2790	(146,484,792.57)		(146,484,792.57)	0.00	0.00	28,356,953.62
Total Net Position		1,290,926,220.48	0.00	1,290,926,220.48	0.00	0.00	45,507,742.50

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, 2014

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	Primary Government			Component Units
						Governmental Activities	Business-Type Activities	Total	
<i>Governmental Activities:</i>									
Instruction	5000	1,493,995,099.30				(1,493,995,099.30)		(1,493,995,099.30)	
Student Personnel Services	6100	116,052,356.72				(116,052,356.72)		(116,052,356.72)	
Instructional Media Services	6200	22,105,135.77				(22,105,135.77)		(22,105,135.77)	
Instruction and Curriculum Development Services	6300	44,449,370.07				(44,449,370.07)		(44,449,370.07)	
Instructional Staff Training Services	6400	18,851,568.59				(18,851,568.59)		(18,851,568.59)	
Instructional-Related Technology	6500	22,124,581.23				(22,124,581.23)		(22,124,581.23)	
Board	7100	3,932,188.77	26,321,885.62			22,389,696.85		22,389,696.85	
General Administration	7200	6,652,157.08				(6,652,157.08)		(6,652,157.08)	
School Administration	7300	131,103,019.22				(131,103,019.22)		(131,103,019.22)	
Facilities Acquisition and Construction	7400	43,995,200.92			17,278,360.81	(26,716,840.11)		(26,716,840.11)	
Fiscal Services	7500	8,653,769.92				(8,653,769.92)		(8,653,769.92)	
Food Services	7600	99,502,669.32	19,576,248.20	84,317,620.64		4,391,199.52		4,391,199.52	
Central Services	7700	53,581,299.02				(53,581,299.02)		(53,581,299.02)	
Student Transportation Services	7800	85,855,312.27	1,138,210.95			(84,717,101.32)		(84,717,101.32)	
Operation of Plant	7900	164,785,941.12				(164,785,941.12)		(164,785,941.12)	
Maintenance of Plant	8100	64,506,694.09				(64,506,694.09)		(64,506,694.09)	
Administrative Technology Services	8200	2,770,917.58				(2,770,917.58)		(2,770,917.58)	
Community Services	9100	31,257,742.84				(31,257,742.84)		(31,257,742.84)	
Interest on Long-Term Debt	9200	87,117,929.36			9,741,427.23	(77,376,502.13)		(77,376,502.13)	
Unallocated Depreciation/Amortization Expense*						0.00		0.00	
Total Governmental Activities		2,501,292,953.19	47,036,344.77	84,317,620.64	27,019,788.04	(2,342,919,199.74)		(2,342,919,199.74)	
<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		2,501,292,953.19	47,036,344.77	84,317,620.64	27,019,788.04	(2,342,919,199.74)	0.00	(2,342,919,199.74)	
<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		230,637,181.83	10,179,122.93	19,399,006.50	10,928,975.35				(190,130,077.05)
Total Component Units		230,637,181.83	10,179,122.93	19,399,006.50	10,928,975.35				(190,130,077.05)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	814,053,923.78		814,053,923.78	0.00
Property Taxes, Levied for Debt Service	21,905.92		21,905.92	0.00
Property Taxes, Levied for Capital Projects	204,254,067.58		204,254,067.58	0.00
Local Sales Taxes			0.00	0.00
Grants and Contributions Not Restricted to Specific Programs	1,208,235,416.45		1,208,235,416.45	190,497,030.36
Investment Earnings	1,966,880.20		1,966,880.20	331,661.58
Miscellaneous	71,633,078.11		71,633,078.11	6,945,479.58
Special Items			0.00	281,437.31
Extraordinary Items			0.00	0.00
Transfers			0.00	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,300,165,272.04	0.00	2,300,165,272.04	198,055,608.83
Change in Net Position	(42,753,927.70)	0.00	(42,753,927.70)	7,925,531.78
Net Position, July 1, 2013	1,344,104,000.00		1,344,104,000.00	37,582,210.72
Adjustment to beginning net assets**	(10,423,851.82)		(10,423,851.82)	45,507,742.50
Net Position, July 1, 2013, restated	1,333,680,148.18		1,333,680,148.18	
Net Position, June 30, 2014	1,290,926,220.48	0.00	1,290,926,220.48	45,507,742.50

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

**Change in accounting principle due to GASB 65 implementation effective July 1, 2013.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2014

	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	34,035,544.93	0.00	31,956.41	29,427.26	9,951,577.26	5,258,055.78	653,572.30	6,731,151.27	56,691,285.21
Investments	1160	238,822,349.27	0.00	224,233.92	206,487.21	69,828,908.15	36,895,085.50	4,586,030.80	48,034,049.38	398,597,144.23
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	2,024,030.04	0.00	0.00	0.00	0.00	14,736.81	0.00	46,380.07	2,085,146.92
Interest Receivable on Investments	1170	624,792.61	0.00	0.00	0.00	150,251.08	105,238.99	19,226.91	108,452.25	1,007,961.84
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	1,150,000.00	0.00	0.00	0.00	0.00	747,691.43	0.00	0.00	1,897,691.43
<i>Due From Other Funds:</i>										
Budgetary Funds	1141	12,658,539.35	0.00	0.00	0.00	4,000,000.00	0.00	0.00	0.00	16,658,539.35
Internal Funds	1142	381,171.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	381,171.71
Due From Other Agencies	1220	21,355,921.71	608,234.18	0.00	0.00	4,556,914.27	2,425,915.87	0.00	19,115,659.01	48,062,645.04
Inventory	1150	8,127,889.88	0.00	0.00	0.00	0.00	0.00	0.00	2,374,650.51	10,502,540.39
Prepaid Items	1230	12,335,638.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,335,638.14
<i>Restricted Assets</i>										
Cash with Fiscal/Service Agents	1114	0.00	0.00	102,012,453.88	8,570,737.70	0.00	80,334,392.98	15,584,931.04	0.00	206,502,515.60
Total Assets		331,515,877.64	608,234.18	102,268,644.21	8,806,652.17	88,487,650.76	125,781,117.36	20,843,761.05	76,410,342.49	754,722,279.86
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		331,515,877.64	608,234.18	102,268,644.21	8,806,652.17	88,487,650.76	125,781,117.36	20,843,761.05	76,410,342.49	754,722,279.86
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES										
LIABILITIES										
Accrued Salaries and Benefits	2110	81,446,813.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,446,813.28
Payroll Deductions and Withholdings	2170	14,832,706.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,832,706.11
Accounts Payable	2120	34,977,916.53	97,997.63	14,694.70	0.00	416,166.17	6,883,822.71	303,871.99	6,800,998.11	49,495,467.64
Cash Overdraft	2125	0.00	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	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	1,228,319.78	4,081,044.37	2,550,593.87	408,489.88	8,268,447.90
Sales Tax Payable	2260	39,621.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,621.43
Matured Bonds Payable	2180	0.00	0.00	67,080,760.50	4,540,000.00	0.00	0.00	0.00	0.00	71,620,760.50
Matured Interest Payable	2190	0.00	0.00	34,422,388.92	4,030,737.70	0.00	0.00	0.00	0.00	38,453,126.62
Due to Fiscal Agent	2240	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	1,979,076.90	1,407.37	0.00	0.00	0.00	0.00	1,980,484.27
Deposits Payable	2220	209,025.79	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	211,525.79
Due to Other Agencies	2230	8,995,490.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,995,490.43
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Self Insurance	2271	36,286,333.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,286,333.33
Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	9,947,307.17	0.00	0.00	0.00	0.00	0.00	0.00	123,581.40	10,070,888.57
<i>Due to Other Funds:</i>										
Budgetary Funds	2161	0.00	510,236.55	4,000,000.00	0.00	0.00	0.00	0.00	12,148,302.80	16,658,539.35
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Advanced Revenues:</i>										
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	964,105.04	964,105.04
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		186,735,213.87	608,234.18	107,496,921.02	8,572,145.07	1,644,485.95	10,964,867.08	2,854,465.86	20,447,977.23	339,324,310.26
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
Deferred Revenue	2630	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	8,127,889.88	0.00	0.00	0.00	0.00	0.00	0.00	2,374,650.51	10,502,540.39
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	8,127,889.88	0.00	0.00	0.00	0.00	0.00	0.00	2,374,650.51	10,502,540.39
<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	1,292,193.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,292,193.42
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	86,843,164.81	0.00	0.00	0.00	86,843,164.81
Debt Service	2725	0.00	0.00	0.00	234,507.10	0.00	0.00	0.00	1,122,705.76	1,357,212.86
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	114,816,250.28	17,989,295.19	8,567,365.29	141,372,910.76
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,988,610.17	40,988,610.17
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	1,292,193.42	0.00	0.00	234,507.10	86,843,164.81	114,816,250.28	17,989,295.19	50,678,681.22	271,854,092.02
<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	691,344.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	691,344.00
Committed for	2739	54,327,295.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,327,295.00
Total Committed Fund Balance	2730	55,018,639.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,018,639.00
<i>Assigned to:</i>										
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,909,033.53	2,909,033.53
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	2749	13,578,685.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,578,685.90
Assigned for	2749	16,597,903.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,597,903.88
Total Assigned Fund Balance	2740	30,176,589.78	0.00	0.00	0.00	0.00	0.00	0.00	2,909,033.53	33,085,623.31
Total Unassigned Fund Balance	2750	50,165,351.69	0.00	(5,228,276.81)	0.00	0.00	0.00	0.00	0.00	44,937,074.88
Total Fund Balances	2700	144,780,663.77	0.00	(5,228,276.81)	234,507.10	86,843,164.81	114,816,250.28	17,989,295.19	55,962,365.26	415,397,969.60
Total Liabilities, Deferred Inflows of Resources and Fund Balances		331,515,877.64	608,234.18	102,268,644.21	8,806,652.17	88,487,650.76	125,781,117.36	20,843,761.05	76,410,342.49	754,722,279.86

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

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
For the Fiscal Year Ended June 30, 2014
(in thousands)**

Total Fund Balances - Governmental Funds \$ 415,398

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	\$ 236,046	
Land improvements- undepreciable	130,108	
Land improvements, net of \$113,618 accumulated depreciation	212,621	
Broadcast license intangible	3,600	
Buildings and fixed equipment, net of \$1,304,520 accumulated depreciation	2,295,511	
Furniture, fixtures and equipment, net of \$368,142 accumulated depreciation	33,825	
Assets under capital lease, net of \$22,377 accumulated depreciation	25,916	
Audio/visual, net of \$482 accumulated depreciation	213	
Computer software, net of \$35,815 accumulated depreciation	19,782	
Motor vehicles, net of \$83,136 accumulated depreciation	9,930	
Construction in progress	<u>25,873</u>	
		2,993,426

Deferred Outflow of Resources used in governmental activities are not financial resources and therefore are not reported in the funds. 452

Internal service funds are used by the District to charge the costs of services, such as 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 Position. 78

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 Position.

Balances at June 30, 2014 are:		
Accrued interest on long-term debt	(40)	
Certificates of participation	(1,700,010)	
Debt premiums and discounts, and deferred charges on refunding, net	(69,375)	
Prepaid issuance costs	3,872	
Bonds payable	(33,185)	
Capital leases payable	(29,513)	
Compensated absences	(151,797)	
Other postemployment benefits (OPEB)	(64,421)	
Long Term Claims	(52,091)	
Other liabilities	<u>(21,868)</u>	
Total long-term liabilities		<u>(2,118,427)</u>

Total net position of governmental activities \$ 1,290,926

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2014

	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	2,160,652.65	0.00	0.00	0.00	0.00	0.00	0.00	27,720,642.31	29,881,294.96
Federal Through State and Local	3200	11,311,183.05	5,586,381.27	0.00	0.00	0.00	0.00	0.00	228,824,245.09	245,721,809.41
State Sources	3300	1,012,776,251.67	0.00	0.00	0.00	0.00	16,180,802.39	0.00	15,012,666.70	1,043,969,720.76
<i>Local Sources:</i>										
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	814,053,923.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	814,053,923.78
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	21,905.92	21,905.92
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	204,254,067.58	0.00	0.00	0.00	204,254,067.58
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	19,576,248.20	19,576,248.20
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	6,325,507.20	0.00	0.00	6,325,507.20
Other Local Revenue		75,701,792.31	0.00	294,067.66	(368.04)	5,780,598.29	2,661,579.82	32,880.08	5,473,263.12	89,943,813.24
Total Local Sources	3400	889,755,716.09	0.00	294,067.66	(368.04)	210,034,665.87	8,987,087.02	32,880.08	25,071,417.24	1,134,175,465.92
Total Revenues		1,916,003,803.46	5,586,381.27	294,067.66	(368.04)	210,034,665.87	25,167,889.41	32,880.08	296,628,971.34	2,453,748,291.05
EXPENDITURES										
<i>Current:</i>										
Instruction	5000	1,281,309,885.65	486,360.14	0.00	0.00	0.00	0.00	0.00	123,582,638.04	1,405,378,883.83
Student Personnel Services	6100	104,085,795.54	0.00	0.00	0.00	0.00	0.00	0.00	6,646,896.07	110,732,691.61
Instructional Media Services	6200	21,333,266.11	0.00	0.00	0.00	0.00	0.00	0.00	500.00	21,333,766.11
Instruction and Curriculum Development Services	6300	17,822,885.59	1,047,813.89	0.00	0.00	0.00	0.00	0.00	21,049,725.71	39,920,425.19
Instructional Staff Training Services	6400	4,224,427.05	1,792,624.43	0.00	0.00	0.00	0.00	0.00	11,399,067.11	17,416,118.59
Instructional-Related Technology	6500	20,448,388.97	0.00	0.00	0.00	0.00	0.00	0.00	73,335.88	20,521,724.85
Board	7100	3,798,457.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,798,457.56
General Administration	7200	6,272,989.32	167,724.36	0.00	0.00	0.00	0.00	0.00	4,979,558.21	11,420,271.89
School Administration	7300	127,180,071.32	496.50	0.00	0.00	0.00	0.00	0.00	223,993.85	127,404,561.67
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	10,405,503.15	32,941,873.33	600,185.04	27,012.26	43,974,573.78
Fiscal Services	7500	8,126,037.90	0.00	0.00	0.00	0.00	0.00	0.00	58,688.49	8,184,726.39
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,969,281.27	94,969,281.27
Central Services	7700	50,324,628.88	2,087,668.95	0.00	0.00	0.00	0.00	0.00	66,506.98	52,478,804.81
Student Transportation Services	7800	81,646,387.61	0.00	0.00	0.00	0.00	0.00	0.00	1,498,365.48	83,144,753.09
Operation of Plant	7900	163,385,989.07	0.00	0.00	0.00	0.00	0.00	0.00	569,657.89	163,955,646.96
Maintenance of Plant	8100	57,921,511.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,921,511.35
Administrative Technology Services	8200	2,663,566.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,663,566.88
Community Services	9100	15,944,989.56	0.00	0.00	0.00	0.00	0.00	0.00	6,961,179.50	22,906,169.06
<i>Debt Service: (Function 9200)</i>										
Retirement of Principal	710	0.00	0.00	72,853,266.76	4,540,000.00	0.00	0.00	0.00	7,935,000.00	85,328,266.76
Interest	720	143,870.84	0.00	84,443,582.72	8,061,475.40	0.00	0.00	0.00	2,000,203.75	94,649,132.71
Dues and Fees	730	0.00	0.00	1,334,801.08	0.00	0.00	4,250.00	17,794.30	103,196.22	1,460,041.60
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	585,838.31	36,059,009.02	1,461,965.52	630,054.27	38,736,867.12
Other Capital Outlay	9300	6,329,095.79	3,693.00	0.00	0.00	0.00	0.00	0.00	4,302,117.87	10,634,906.66
Total Expenditures		1,972,962,244.99	5,586,381.27	158,631,506.56	12,601,475.40	10,991,341.46	69,005,132.35	2,079,944.86	287,076,978.85	2,518,935,149.74
Excess (Deficiency) of Revenues Over (Under) Expenditures		(56,958,441.53)	0.00	(158,337,582.90)	(12,601,843.44)	199,043,324.41	(43,837,242.94)	(2,047,064.78)	9,551,992.49	(65,186,858.69)
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	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
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	20,299,564.00	0.00	0.00	20,299,564.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	147,163.25	332,774.23	0.00	0.00	479,937.48
Loss Recoveries	3740	0.00	0.00	0.00	0.00	50,000.00	59,280.00	0.00	0.00	109,280.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	114,140,000.00	0.00	0.00	0.00	0.00	0.00	114,140,000.00
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	(113,825,000.00)	0.00	0.00	0.00	0.00	0.00	(113,825,000.00)
Transfers In	3600	127,022,258.58	0.00	151,400,825.00	12,601,475.40	0.00	2,763,038.86	0.00	40,000.00	293,827,597.84
Transfers Out	9700	(8,162,832.86)	0.00	0.00	0.00	(187,216,248.46)	(34,520,968.70)	(11,775.13)	(5,336,967.61)	(235,248,792.76)
Total Other Financing Sources (Uses)		118,859,425.72	0.00	151,715,825.00	12,601,475.40	(187,019,085.21)	(11,066,311.61)	(11,775.13)	(5,296,967.61)	79,782,586.56
SPECIAL ITEMS										
EXTRAORDINARY ITEMS										
Net Change in Fund Balances		61,900,984.19	0.00	(6,621,757.90)	(368.04)	12,024,239.20	(54,903,554.55)	(2,058,839.91)	4,255,024.88	14,595,727.87
Fund Balance, July 1, 2013	2800	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
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, June 30, 2014	2700	144,780,663.77	0.00	(5,228,276.81)	234,507.10	86,843,164.81	114,816,250.28	17,989,295.19	55,962,365.26	415,397,969.60

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
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, 2014
(in thousands)**

Net Change in Fund Balances - Governmental Funds \$ 14,596

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

Governmental funds report capitalizable and non-capitalizable 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 capitalized capital outlays (\$57,670) less than depreciation (\$127,305) and deleted assets (\$510) in the current period. (70,145)

The issuance of long-term debt provides a source of current financial resources to governmental funds. However, issuing debt increases long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of debt premiums, discounts, deferral amounts on refunding, and debt issuance costs when debt is first issued, but these amounts are deferred and amortized in the Statement of Activities.
Debt proceeds, net (21,424)

The repayment of long-term debt principal amount is reported as an expenditure in the governmental funds but reduces the liability in the Statement of Net Position.
Principal payments 85,328

Internal service funds are used by the District to charge the costs of services, such as printing services, to individual funds. The net income (loss) of internal service funds is reported within the governmental activities. (4,762)

In the Statement of Activities, certain operating expenses - 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.
Net change in post-employment benefits obligation (10,213)
Net change in compensated absences 5,000
Net change in other liabilities 532
Net change in long-term claims (50,891)

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 15

Debt issuance costs are expensed as paid in the governmental funds but must be capitalized and amortized in the government-wide presentation. 9,210

Change in Net Position of Governmental Activities \$ (42,754)

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 June 30, 2014

	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	8,894.46
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,411.29
Accounts Receivable, Net	1130	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	194.92
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
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
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
Inventory	1150	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
Total Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,138.28
<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
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
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	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
Total Noncurrent Assets		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
Land Improvements - Nondepreciable	1315	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
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
Accumulated Depreciation	1329	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
Accumulated Depreciation	1339	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
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	475,602.95
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(474,947.54)
Accumulated Depreciation	1359	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
Accumulated Depreciation	1379	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
Accumulated Amortization	1389	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	655.41
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	655.41
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,793.69
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
Net Carrying Amount of Debt Refunding	1920	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
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
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	0.00	0.00	0.00	0.00	0.00	0.00	15,998.40
Cash Overdraft	2125	0.00	0.00	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	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
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 Budgetary Funds	2161	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
Advanced Revenues	2410	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
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
Total Current Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,998.40
<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
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
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
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
Other Long-Term Liabilities	2380	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
<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
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
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
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
Other Long-Term Liabilities	2380	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
Total Long-Term Liabilities		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	15,998.40
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
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2630	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
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	655.41
Restricted for	2780	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	77,139.88
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,795.29

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

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, 2014

	Account Number	Business-Type Activities - Enterprise Funds								Totals	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		
OPERATING REVENUES											
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,302,579.15
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	951,971.16
Premium Revenue	3484	0.00	0.00	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	0.00	53,890,975.10
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	111,145,525.41
OPERATING EXPENSES											
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,209,413.77
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,367,609.93
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,018,082.72
Energy Services	400	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	158,833.17
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	495,270.02
Other	700	0.00	0.00	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	0.00	78,541.74
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,327,751.35
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,817,774.06
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	146.37
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,670.30
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
Loss Recoveries	3740	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
Interest	720	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
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
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,816.67
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,895,590.73
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	0.00	0.00	0.00	0.00	0.00	0.00	(58,578,805.08)
SPECIAL ITEMS											
		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
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,683,214.35)
Net Position, July 1, 2013	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,761,009.64
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
Net Position, June 30, 2014	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,795.29

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2014

	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	131,758,606.11
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	(96,257,355.18)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(54,577,023.70)
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	(19,075,772.77)
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	(58,578,805.08)
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	(58,578,805.08)
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	146.37
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,262,126.25
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	66,262,272.62
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	(11,392,305.23)
Cash and cash equivalents - July 1, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,401,199.69
Cash and cash equivalents - June 30, 2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,894.46
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	53,817,774.06
<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	78,541.74
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	150,534.72
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,748.86
(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	1,000,000.00
(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	7,150,000.00
(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	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,257,797.12
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	(4,219,169.27)
Increase (decrease) in cash overdraft	0.00	0.00	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	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	0.00
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	(7,150,000.00)
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	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	0.00	(82,216,000.00)
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(72,893,546.83)
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	(19,075,772.77)
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, 2014

	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	5,629,508.78
Investments	1160	0.00	0.00	0.00	8,918,630.47
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				0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	14,548,139.25
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	267,936.78
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	381,171.71
Internal Accounts Payable	2290	0.00	0.00	0.00	13,899,030.76
Total Liabilities		0.00	0.00	0.00	14,548,139.25
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, 2014

	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 Income:</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 Income		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Income		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, 2013	2885	0.00	0.00	0.00
Net Position, June 30, 2014	2785	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 NET POSITION
MAJOR AND NONMAJOR COMPONENT UNITS
June 30, 2014

	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	32,412,583.22	32,412,583.22
Investments	1160	0.00	0.00	2,756,903.16	2,756,903.16
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	1,910,974.17	1,910,974.17
Interest Receivable on Investments	1170	0.00	0.00	41,293.00	41,293.00
Due from Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	825,172.95	825,172.95
Due from Other Agencies	1220	0.00	0.00	5,443,819.09	5,443,819.09
Internal Balances		0.00	0.00	2,585,004.69	2,585,004.69
Inventory	1150	0.00	0.00	1,131,354.00	1,131,354.00
Prepaid Items	1230	0.00	0.00	8,539,566.53	8,539,566.53
Total Current Assets		0.00	0.00	55,646,670.81	55,646,670.81
<i>Noncurrent Assets:</i>					
Cash with Fiscal/Service Agents	1114	0.00	0.00	101,866.00	101,866.00
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
Prepaid Insurance Costs	1430	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	101,866.00	101,866.00
<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	55,561.64	55,561.64
Improvements Other Than Buildings	1320	0.00	0.00	7,328,968.38	7,328,968.38
Less Accumulated Depreciation	1329	0.00	0.00	(3,411,759.35)	(3,411,759.35)
Buildings and Fixed Equipment	1330	0.00	0.00	8,527,253.66	8,527,253.66
Less Accumulated Depreciation	1339	0.00	0.00	(3,111,710.71)	(3,111,710.71)
Furniture, Fixtures and Equipment	1340	0.00	0.00	23,442,797.24	23,442,797.24
Less Accumulated Depreciation	1349	0.00	0.00	(14,351,354.00)	(14,351,354.00)
Motor Vehicles	1350	0.00	0.00	196,622.00	196,622.00
Less Accumulated Depreciation	1359	0.00	0.00	(92,484.68)	(92,484.68)
Property Under Capital Lease	1370	0.00	0.00	45,710,025.83	45,710,025.83
Less Accumulated Depreciation	1379	0.00	0.00	(2,789,225.60)	(2,789,225.60)
Audiovisual Materials	1381	0.00	0.00	2,793,649.56	2,793,649.56
Less Accumulated Depreciation	1388	0.00	0.00	(1,246,599.01)	(1,246,599.01)
Computer Software	1382	0.00	0.00	4,070,041.98	4,070,041.98
Less Accumulated Amortization	1389	0.00	0.00	(2,793,510.28)	(2,793,510.28)
Other Capital Assets, Net of Depreciation		0.00	0.00	64,272,715.02	64,272,715.02
Total Capital Assets		0.00	0.00	64,371,816.66	64,371,816.66
Total Assets		0.00	0.00	120,120,353.47	120,120,353.47
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	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	8,040,121.46	8,040,121.46
Payroll Deductions and Withholdings	2170	0.00	0.00	959,911.08	959,911.08
Accounts Payable	2120	0.00	0.00	6,346,738.83	6,346,738.83
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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	520,537.45	520,537.45
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	13,925.00	13,925.00
Due to Other Agencies	2230	0.00	0.00	1,877,115.27	1,877,115.27
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Advanced Revenues	2410	0.00	0.00	0.00	0.00
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	17,758,349.09	17,758,349.09
<i>Long-Term Liabilities</i>					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	0.00	0.00	2,047,129.35	2,047,129.35
Obligations Under Capital Leases	2315	0.00	0.00	701,999.00	701,999.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	133,253.75	133,253.75
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
Unearned revenue- Short Term	2410	0.00	0.00	40,851.98	40,851.98
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	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	2,923,234.08	2,923,234.08
<i>Portion Due After One Year:</i>					
Notes Payable	2310	0.00	0.00	4,145,542.40	4,145,542.40
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	49,619,946.00	49,619,946.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	150,761.00	150,761.00
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
Unearned revenue- Long Term	2410	0.00	0.00	14,778.40	14,778.40
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	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	53,931,027.80	53,931,027.80
Total Long-Term Liabilities		0.00	0.00	56,854,261.88	56,854,261.88
Total Liabilities		0.00	0.00	74,612,610.97	74,612,610.97
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00
Deferred Revenue	2630	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	7,294,126.40	7,294,126.40
<i>Restricted For:</i>					
Categorical Carryover Programs	2780	0.00	0.00	3,729,808.65	3,729,808.65
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	613,815.00	613,815.00
Other Purposes	2780	0.00	0.00	5,513,038.83	5,513,038.83
Unrestricted	2790	0.00	0.00	28,356,953.62	28,356,953.62
Total Net Position		0.00	0.00	45,507,742.50	45,507,742.50

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 ACTIVITIES
MAJOR AND NONMAJOR COMPONENT UNITS

Major Component Unit Name
For the Fiscal Year Ended June 30, 2014

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, 2013	0.00
Net Position, June 30, 2014	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.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS

Major Component Unit Name
For the Fiscal Year Ended June 30, 2014

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, 2013	0.00
Net Position, June 30, 2014	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.
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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, 2014

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	101,118,378.64	1,624,910.62	9,998,006.14	720,457.22	(88,775,004.66)
Student Personnel Services	6100	3,358,748.83	0.00	89,050.42	0.00	(3,269,698.41)
Instructional Media Services	6200	147,912.65	0.00	0.00	0.00	(147,912.65)
Instruction and Curriculum Development Services	6300	1,007,273.90	67,731.75	14,896.33	0.00	(924,645.82)
Instructional Staff Training Services	6400	256,036.75	0.00	28,083.43	0.00	(227,953.32)
Instructional-Related Technology	6500	205,562.05	0.00	0.00	0.00	(205,562.05)
Board	7100	2,738,987.34	0.00	0.00	0.00	(2,738,987.34)
General Administration	7200	1,597,429.47	0.00	0.00	0.00	(1,597,429.47)
School Administration	7300	29,674,339.34	0.00	0.00	13,069.11	(29,661,270.23)
Facilities Acquisition and Construction	7400	7,881,644.33	0.00	108,871.00	5,830,878.02	(1,941,895.31)
Fiscal Services	7500	11,450,606.51	0.00	0.00	0.00	(11,450,606.51)
Food Services	7600	9,182,634.89	3,571,578.74	5,128,895.58	0.00	(482,160.57)
Central Services	7700	2,927,570.61	185,651.17	158,034.84	0.00	(2,583,884.60)
Student Transportation Services	7800	4,372,526.64	25,330.53	370,480.50	0.00	(3,976,715.61)
Operation of Plant	7900	35,644,744.98	211,637.00	893,518.00	4,364,571.00	(30,175,018.98)
Maintenance of Plant	8100	5,117,800.33	130,965.00	94,247.00	0.00	(4,892,588.33)
Administrative Technology Services	8200	218,775.51	39,203.00	0.00	0.00	(179,572.51)
Community Services	9100	6,193,032.29	4,322,115.12	2,514,923.26	0.00	644,006.09
Interest on Long-Term Debt	9200	4,825,678.33	0.00	0.00	0.00	(4,825,678.33)
Unallocated Depreciation/Amortization Expense*		2,717,498.44				(2,717,498.44)
Total Component Unit Activities		230,637,181.83	10,179,122.93	19,399,006.50	10,928,975.35	(190,130,077.05)

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	190,497,030.36
Investment Earnings	331,661.58
Miscellaneous	6,945,479.58
Special Items	281,437.31
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	198,055,608.83
Change in Net Position	7,925,531.78
Net Position, July 1, 2013	37,582,210.72
Net Position, June 30, 2014	45,507,742.50

*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.
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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, 2014

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
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Instructional-Related Technology	6500	205,562.05	0.00	0.00	0.00	(205,562.05)
Board	7100	2,738,987.34	0.00	0.00	0.00	(2,738,987.34)
General Administration	7200	1,597,429.47	0.00	0.00	0.00	(1,597,429.47)
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The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014

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 ninety-one 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 twenty-one Charter schools, of which, ninety-five were operating sites in fiscal year 2014. All of the Charter schools are considered component units of the District or another legal entity. For financial

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014

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reporting purposes, eighty-two of the Charter schools are included in the basic financial statements of the District as discretely presented component units. The unaudited financial information for Eagles' Nest Elementary, Eagles' Nest Middle, Florida Virtual Academy, iGeneration Empowerment Academy, Kathleen C. Wright Leadership Academy, New Generation Preparatory High, Obama Academy for Boys, Red Shoe Charter School, and South Broward Montessori 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, the Foundation and the eighty-two Charter schools. For financial reporting purposes, the operations of Charter schools within multiple locations operating under a single contract with the District are presented on a consolidated basis. Therefore, the operations of the Somerset Academy and Somerset Neighborhood have been consolidated. 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.

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014

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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, 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 modified 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 (e.g., sales taxes) are recorded when the transaction occurs. Imposed non-exchange transactions (e.g., property taxes) are recorded when the use of the resource is required or first permitted by time requirement (e.g., property taxes, the period for which they are levied). Government-mandated and voluntary non-exchange transactions (e.g., 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, revenues are recognized when they become measurable and available. Measurable means the amount of the transaction can be determined. 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The District considers all revenues except grant revenues to be available if they are collected within 60 days of the end of the current fiscal period. Grant revenues are considered available if collected within six months of the end of the current fiscal period.

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 graphics and printing, maintenance services and facility construction management provided to other funds. Operating expenses for the internal service funds include 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. The American Recovery and Reinvestment Act (ARRA) funds did not meet the minimum criteria for major fund determination during fiscal year 2014. However, it will continue to be presented as a major fund because management believes it is particularly important for financial statement users for the purpose of consistency. 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:

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014**

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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) SPECIAL REVENUE FUND

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 printing and other services provided to other District funds. 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 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, 2014, 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.

Investments are stated at fair value. Funds are invested in various instruments allowed by the District's investment policy and 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, Land Improvements, Construction in Progress and Broadcast License Intangible 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.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014**

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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.

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 2014.

F. REVENUE

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. The revenues for FEFP and categorical programs are recognized in the period in which the funds are available for use.

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. UNEARNED/UNAVAILABLE REVENUE

Resources that do not meet revenue recognition requirements (not earned) are recorded as unearned revenue in the government-wide and the fund financial statements. In addition, amounts related to

government fund receivables that are not measurable and/or available are recorded as unavailable revenue in the government-wide and the governmental fund financial statements.

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. Prepaid insurance 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. Prepaid insurance 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, 2014.

The non-current portion (the amount estimated to be used in subsequent fiscal years) of \$151.8 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).

K. FUND BALANCE

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. GASB Statement No. 54 ("GASB 54"), "Fund Balance Reporting and Governmental Fund Type Definitions," 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 or enabling legislation.
- Committed fund balance includes resources constrained to a specific purpose by the District's highest level of decision-making authority, the School Board. This formal action is completed through a Board resolution. These items cannot be used for any other purpose unless the Board takes action to remove or change the constraint through the same formal action of a Board resolution.
- 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. Under the provisions of Section 1001.51, Florida Statutes, Duties and Responsibilities of District School Superintendent, the superintendent is delegated certain financial authority. The District's management can assign fund balance based on Board direction.
- Unassigned fund balance includes the remaining fund balance, or net resources, available for any purpose. A negative unassigned fund balance may be reported in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

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

In the statement of net position, assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources, equals net position 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 March 2012, the GASB issued Statement No. 65, "Items Previously Reported as Assets and Liabilities" ("GASB 65"). This statement provides additional guidance for the items listed in GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position". This statement addresses the calculation of a deferred outflow or inflow for the refunding of debt, requires that debt issuance costs be expensed in the period in which that debt was issued, and requires that revenue recorded in the governmental funds that is not available be classified as Unavailable Revenue (a deferred inflow). This statement is effective for periods beginning after December 15, 2012. As a result, the financial impact to the District was a net decrease of \$10.4 million to the net investment in capital assets.

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 required supplemental information (Exhibit E-1, page 21) reflects the final budget including all amendments approved for the fiscal year through September 16, 2014.
- (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

Board policy number 3110, a comprehensive investment policy pursuant to Section 218.415, Florida Statutes that establishes 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, 2014, the carrying amount of the District's bank deposit account was \$66.8 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 Bank of America and 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.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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For the Fiscal Year Ended June 30, 2014**

Cash and investments at June 30, 2014 are shown below (in thousands):

	Governmental Funds	Internal Service Funds	Total Government -Wide	Agency Fund
Federal Treasury Bonds & Notes	\$ 153,237	\$ 28	\$ 153,265	\$ 1,877
Government Sponsored Entity Securities	138,402	26	138,428	1,693
Municipal Bonds	3,066	1	3,067	34
Corporate Notes and Paper	56,514	12	56,526	634
Commercial Paper	15,010	3	15,013	169
Funds Held by Trustee:				
Money Market Funds	30,760	-	30,760	-
Commercial Paper	200,824	-	200,824	-
Government Sponsored Entity Securities-Discout Notes	1,460	-	1,460	-
Funds Held in Trust by State	845	-	845	-
Florida Education Investment Trust	4,973	1	4,974	56
Total Investments	<u>605,091</u>	<u>71</u>	<u>605,162</u>	<u>4,463</u>
Total Deposits	56,700	-	56,700	10,085
Total cash, cash equivalents and investments	<u>\$ 661,791</u>	<u>\$ 71</u>	<u>\$ 661,862</u>	<u>\$ 14,548</u>

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.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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As of June 30, 2014, 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:		
SBA: Debt Service Accounts	\$ 845	NA
Florida Education Investment Trust Fund	5,030	AAAm
Money Market	30,760	AAAm
Corporate Notes	39,552	A to AA
Commercial Paper	216,006	A-1
Discount Note	1,460	AAA
Government Sponsored Entity Securities	127,282	AA
Treasury Bonds and Notes	85,693	AA
Long term portfolio:		
Corporate Notes	17,608	AA
Government Sponsored Entity Securities	12,839	AA to AAA
Treasury Bonds and Notes	69,449	AA to AAA
Municipal Bonds	3,101	AA
Total Investments	<u>\$ 609,625</u>	

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, 2014 (dollars in thousands):

Investments	Fair Market Value	Maturity		Weighted Average Maturity
		Less than 1 Year	2 Years	
SBA: Debt Service Accounts	\$ 845	\$ 845	\$ -	1
Florida Education Investment Trust Fund	5,030	5,030	-	1
Money Market	30,760	30,760	-	1
Corporate Notes	39,552	39,552	-	238
Commercial Paper	216,006	216,006	-	80
Discount Note	1,460	1,460	-	143
Government Sponsored Entity Securities	127,282	127,282	-	117
Treasury Bonds and Notes	85,693	85,693	-	232
Total	<u>\$ 506,628</u>	<u>\$ 506,628</u>	<u>\$ -</u>	

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014**

The following table shows the District's long term portfolio effective duration at June 30, 2014:

Investments	Effective Duration in Years
Corporate Notes	1.098
Commercial Paper	0.219
Federal Agency Coupon Securities	0.459
Federal Agency Discounted Notes	0.390
Treasury Bonds and Notes	1.229
Municipal Bonds	1.798
Average effective duration	0.879

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.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
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**Exhibit D-1
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Interest Bearing Time Deposit or Savings Account:

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
NOTES TO THE FINANCIAL STATEMENTS
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The following table shows the composition of the District's investments at June 30, 2014 (dollars in thousands).

Investments	Fair Market Value	Percentage of Portfolio
Short term investments:		
State Board of Administration:		
Debt Service Accounts	\$ 845	.14%
Florida Education Investment Trust	5,030	.83%
Money Market:		
Bank of America	25,081	4.11%
Deutsche Bank	5,679	.93%
Corporate Notes:		
International Business Machine	5,010	.82%
General Electric	10,099	1.66%
JP Morgan Chase	10,177	1.67%
New York Life	4,078	.67%
Blackrock, Inc.	5,051	.83%
Shell International	5,137	.84%
Commercial Paper:		
BNP Paribas Finance, Inc.	4,843	.79%
HSBC Securities	2,797	.46%
Wells Fargo	2,797	.46%
Toyota Motor Credit Corp.	2,398	.39%
Bank of Tokyo Mitsubishi LTD	2,347	.39%
US Bank NA	200,288	32.85%
Fortis Funding Inc.	536	.09%
Discount Notes:		
Federal Home Discount Note	1,460	.24%
Government Sponsored Entity Securities:		
Federal Home Loan Bank	80,284	13.17%
Federal Home Loan Mortgage Corporation	40,572	6.66%
Federal Farm Credit Bank	6,426	1.05%
Treasury Bonds and Notes	85,693	14.06%
Long term investments:		
Corporate Notes:		
The Coca Cola Company	534	.09%
International Business Machine	2,944	.48%
Toyota Motor Credit Corp.	1,186	.20%
Exxon Mobile Corp	1,502	.25%
General Electric	3,676	.60%
Berkshire Hathaway Fin	1,352	.22%
Wal-Mart Stores Global Notes	1,242	.20%
Apple Incorporated	3,513	.58%
Chevron Corp Notes	81	.01%
Citigroup Global Market	1,578	.26%
Government Sponsored Entity Securities:		
Federal Home Loan Bank	6,053	.99%
Federal Home Loan Mortgage Corporation	1,164	.19%
Federal National Mortgage Association	5,622	.92%
Treasury Bonds and Notes	69,449	11.39%
Municipal Bonds	3,101	.51%
Total investments	\$ 609,625	100.00%

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014**

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, 2014, 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, 2014, the District's due to/from other governmental agencies balances are as follows (in thousands):

	General Fund	ARRA Economic Stimulus Funds	Local Millage Capital Improvement Funds	Other Capital Improvement Funds	Other Governmental Funds	Total
Due from other governments:						
Federal Government:						
Miscellaneous Federal	\$ 3,208	\$ 608	\$ -	\$ -	\$ 17,454	\$ 21,270
State Government:						
Food Reimbursement	-	-	-	-	1,660	1,660
Local Government:						
Taxes Receivable	18,130	-	4,557	-	-	22,687
Miscellaneous Local	18	-	-	2,426	1	2,445
Total due from other governmental agencies	<u>\$ 21,356</u>	<u>\$ 608</u>	<u>\$ 4,557</u>	<u>\$ 2,426</u>	<u>\$ 19,115</u>	<u>\$ 48,062</u>
Due to other governments:						
Florida Retirement System						
Contribution	\$ 8,935	\$ -	\$ -	\$ -	\$ -	\$ 8,935
Miscellaneous	60	-	-	-	-	60
Total due to other governmental agencies	<u>\$ 8,995</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,995</u>

Unearned Revenue:

Governmental funds report unearned 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, 2014, the various components of unearned revenue reported in the government-wide statements and the governmental funds were as follows (in thousands):

	Unearned Revenue Government- Wide	Unearned Revenue Governmental Funds
Grant draw downs prior to meeting all eligibility requirements	\$ 964	\$ 964
	<u>\$ 964</u>	<u>\$ 964</u>

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014**

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 2013 tax levy on September 17, 2013.

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, 2013 have been recognized during the fiscal year ended June 30, 2014.

The following is a summary of millages and taxes levied on the final 2013 tax rolls for the fiscal year 2014 (dollars in thousands):

	Taxes			
	Millages	Levied	Collected	Uncollected
<u>General Funds</u>				
Non-voted School Tax:				
Required Local Effort	5.232	\$ 743,154	\$ 712,216	\$ 30,938
Discretionary Local Effort	0.748	106,262	101,837	4,425
	5.980	\$ 849,416	\$ 814,053	\$ 35,363
<u>Capital Project Funds</u>				
Non-voted School Tax:				
Capital Improvements	1.500	\$ 213,064	\$ 204,254	\$ 8,810
<u>Debt Service Funds</u>				
Voted Tax:				
Debt Service	0.000	\$ -	\$ 22	\$ -

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 2014, limit being 7.48 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 2014, no taxes for debt service were levied.

The total assessed value for calendar year 2013, on which the fiscal 2014 levy was based, was approximately \$142.0 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 2014 were 95.8% of the taxes levied.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014**

6. CAPITAL ASSETS

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

	Balance 06/30/2013	Additions	Deletions	Transfers	Balance 06/30/2014
Primary Government:					
Capital assets not being depreciated:					
Land	\$ 236,207	\$ -	\$ (161)	\$ -	\$ 236,046
Land improvements	129,545	2	-	561	130,108
Construction in progress	63,854	18,283	(348)	(55,915)	25,874
Broadcast license intangible	3,600	-	-	-	3,600
Total capital assets not being depreciated	<u>433,206</u>	<u>18,285</u>	<u>(509)</u>	<u>(55,354)</u>	<u>395,628</u>
Other capital assets:					
Land improvements	318,493	307	(378)	7,818	326,240
Buildings and fixed equipment	3,548,612	3,883	-	47,536	3,600,031
Furniture, fixtures and equipment	417,950	11,242	(32,051)	4,826	401,967
Assets under capital leases	30,925	22,196	-	(4,826)	48,295
Audio visual	852	19	(176)	-	695
Computer software	55,257	1,198	(859)	-	55,596
Motor vehicles:					
Buses	69,239	48	(3,352)	-	65,935
Other	26,780	492	(142)	-	27,130
Total other capital assets at historical cost	<u>4,468,108</u>	<u>39,385</u>	<u>(36,958)</u>	<u>55,354</u>	<u>4,525,889</u>
Less accumulated depreciation for:					
Land improvements	(101,305)	(12,690)	378	-	(113,617)
Buildings and fixed equipment	(1,223,692)	(80,829)	-	-	(1,304,521)
Furniture, fixtures and equipment	(376,979)	(18,485)	32,050	(4,728)	(368,142)
Assets under capital leases	(20,763)	(6,343)	-	4,728	(22,378)
Audio visual	(519)	(139)	176	-	(482)
Computer software	(31,169)	(5,506)	859	-	(35,816)
Motor vehicles:					
Buses	(60,671)	(2,082)	3,352	-	(59,401)
Other	(22,645)	(1,231)	142	-	(23,734)
Total accumulated depreciation*	<u>(1,837,743)</u>	<u>(127,305)</u>	<u>36,957</u>	<u>-</u>	<u>(1,928,091)</u>
Total other capital assets, net	<u>2,630,365</u>	<u>(87,920)</u>	<u>(1)</u>	<u>55,354</u>	<u>2,597,798</u>
Total primary government, net	<u>3,063,571</u>	<u>(69,635)</u>	<u>(510)</u>	<u>-</u>	<u>2,993,426</u>
Internal service fund:					
Machinery and equipment	398	77	-	-	475
Accumulated depreciation*	(396)	(78)	-	-	(474)
Total Internal service fund, net	<u>2</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>1</u>
Total capital assets, net	<u>\$ 3,063,573</u>	<u>\$ (69,636)</u>	<u>\$ (510)</u>	<u>\$ -</u>	<u>\$ 2,993,427</u>

*Depreciation expense was recorded in the following governmental functions:

Instruction	\$ 85,313
Pupil personnel services	4,996
Instructional media services	714
Instruction & curriculum development	4,420
Instructional staff training services	1,403
Technology-Instructional	1,540
Board	125
General administration	238
School administration	3,306
Fiscal services	438
Food services	5,936
Central services	1,031
Pupil transportation services	2,508
Operation of Plant	576
Maintenance of Plant	6,424
Technology-Administrative	100
Community services	8,315
Total depreciation expense	<u>\$ 127,383</u>

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014**

7. INTERFUND TRANSACTIONS

Interfund Transfers. A summary of interfund transfers for the fiscal year ended June 30, 2014 is as follows (in thousands):

	Transfers In				Total
	General Fund	Major Debt Service Funds	Major Capital Funds	Other Governmental Funds	
Transfers Out:					
General Fund	\$ -	\$ 5,360	\$ 2,763	\$ 40	\$ 8,163
Local Millage Capital Improvement Funds	47,424	139,792	-	-	187,216
ARRA Economic Stimulus Capital Project Funds	-	12	-	-	12
Other Capital Improvement Funds	15,682	18,839	-	-	34,521
Other Governmental Funds	5,337	-	-	-	5,337
Internal Service Funds	58,579	-	-	-	58,579
Total Primary Government	\$ 127,022	\$ 164,003	\$ 2,763	\$ 40	\$ 293,828

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. Additionally, transfers in also include a transfer from the Internal Service Funds due to a change in the method of estimating and funding of long-term self insurance liabilities. 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, 2014 are as follows (in thousands):

	Payable Fund			Total
	ARRA Economic Stimulus	Major Debt Service Funds	Other Governmental Funds	
Receivable Fund:				
General Fund	\$ 510	\$ -	\$ 12,149	\$ 12,659
Other Capital Improvement Funds	-	-	-	-
Local Millage Capital Improvement Funds	-	4,000	-	4,000
Total	\$ 510	\$ 4,000	\$ 12,149	\$ 16,659

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

8. TAX ANTICIPATION NOTES

On October 24, 2013, the District issued Tax Anticipation Notes ("TANS"), Series 2013. The \$125.0 million note proceeds were used to pay fiscal year 2014 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, 2014 were \$1.7 million, with the effective yield of 0.10%. There was no arbitrage rebate due on the TANS, Series 2013. The notes came due January 30, 2014.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014**

Short-term debt activity for the year ended June 30, 2014 was as follows (in thousands):

	Beginning Balance July 1, 2013	Issued	Redeemed	Ending Balance June 30, 2014
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, 2014, the various components of property acquired under capital leases reported in the government-wide statements were as follows (in thousands):

	Amount
Furniture, fixtures and equipment	\$ 17,644
Buses	30,651
Subtotal	48,295
Less: Accumulated Depreciation	(22,378)
Total Net Book Value	\$ 25,917

The following is a summary of changes in capital leases for the fiscal year ended June 30, 2014 (in thousands):

	Interest Rate	Final Maturity Date	June 30, 2013	Increases	Decreases	June 30, 2014
Computer equipment	3.27%	06/30/2014	\$ 333	-	\$ (333)	-
Computer equipment	3.27%	06/30/2014	695	-	(695)	-
Buses/Equipment	4.13%	11/01/2014	5,352	-	(3,532)	1,820
Buses	4.06%	12/18/2016	4,051	-	(1,100)	2,951
School Buses	1.81%	05/10/2021	5,032	-	(590)	4,442
Technology equipment	1.27%	02/27/2018		10,000	-	10,000
Buses/Hard Drive	1.95%	02/27/2022		10,300	-	10,300
Total capital leases			\$ 15,463	\$ 20,300	\$ (6,250)	\$ 29,513
Less: portion due within one year						(7,221)
Total capital leases due in more than one year						\$ 22,292

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, 2014 (in thousands):

Fiscal Year	Amount
2015	\$ 7,758
2016	5,900
2017	5,273
2018	4,647
2019	2,075
2020-2021	5,546
Total minimum lease payments	31,199
Less:	
Amount representing interest	(1,686)
Present value of minimum lease payments	\$ 29,513

The amount representing interest was calculated using annual rates ranging from 1.27% to 4.13%.

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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, 2014 (in thousands):

	Interest Rate	Final Maturity Date	June 30, 2013	Increases	Decreases	June 30, 2014	Amounts Due Within One Year
Bonds payable:							
Capital outlay bond issues:							
Series 2005A	3.00-5.00%	01/01/2017	15,415	-	(3,455)	11,960	3,865
Series 2005B	3.50-5.00%	01/01/2020	2,375	-	(325)	2,050	465
Series 2006A	3.50-5.00%	01/01/2026	175	-	(5)	170	10
Series 2008A	3.25-5.00%	01/01/2028	4,405	-	(80)	4,325	160
Series 2009A- New Money	2.00-5.00%	01/01/2029	1,045	-	(40)	1,005	40
Series 2009A- Refunding	2.00-5.00%	01/01/2019	1,735	-	(260)	1,475	265
Series 2010A- Refunding	4.00-5.00%	01/01/2022	6,420	-	(505)	5,915	550
Series 2011A- Refunding	3.00-5.00%	01/01/2023	9,550	-	(3,265)	6,285	1,090
Total capital outlay bond issues			<u>41,120</u>	<u>-</u>	<u>(7,935)</u>	<u>33,185</u>	<u>6,445</u>
Certificates of participation:							
Series 2004A	2.00-5.25%	07/01/2017	30,815	-	(7,170)	23,645	7,480
Series 2004B	5.00-5.25%	07/01/2017	53,615	-	(12,415)	41,200	13,035
Series 2004C	2.50-5.25%	07/01/2016	22,795	-	(7,275)	15,520	7,510
Series 2004D	Variable	07/01/2029	113,825	-	(113,825)	-	-
Series 2004 QZAB	(i)	12/22/2020	425	-	(53)	372	53
Series 2005A	3.00-5.00%	07/01/2030	147,050	-	(7,785)	139,265	8,065
Series 2006A	4.00-5.25%	07/01/2028	185,185	-	(8,990)	176,195	9,420
Series 2006B	Variable	07/01/2031	65,000	-	-	65,000	-
Series 2007A	3.50-5.00%	07/01/2032	224,345	-	(9,195)	215,150	9,645
Series 2008A	3.15-5.25%	07/01/2033	255,565	-	(7,970)	247,595	8,305
Series 2009A T-E	5.00-5.25%	07/01/2027	20,140	-	-	20,142	-
Series 2009A BAB	7.40%	07/01/2034	63,910	-	-	63,910	-
Series 2009A QSCB	(ii)	07/01/2024	49,913	-	(4,540)	45,373	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	-	-	171,423	-
Series 2012A	4.00-5.00%	07/01/2028	270,650	-	(5,750)	264,900	6,000
Series 2012B	2.258%	07/01/2021	44,535	-	-	44,535	-
Series 2014A	Variable	07/01/2029	-	114,140	-	114,140	-
Total certificates of participation			<u>1,770,838</u>	<u>114,140</u>	<u>(184,968)</u>	<u>1,700,010</u>	<u>74,053</u>
Total bonds and certificates of participation payable			<u>\$ 1,811,958</u>	<u>\$ 114,140</u>	<u>\$ (192,903)</u>	<u>1,733,195</u>	
Add: net premium/discount/deferral amount on refunding						69,375	
Less: amounts due within one year						(80,498)	
Add: interest rate swap – fair value (GASB 53)						41,790	
Total debt, net of premiums and discounts						<u>\$ 1,763,862</u>	<u>\$ 80,498</u>

- (i) 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.
- (ii) 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, 2014 was \$0.8 million.

On February 27, 2014, the District issued the Certificate of Participation, Series 2014A for \$114.1 million to currently refund the Certificates of Participation, Series 2004D, through a competitive sale process. In the current financial market, the most cost effective variable rate mode is to place the Series 2014A 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 costs.

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, 2014, the District has no accrued liability for rebatable arbitrage.

Annual requirements to amortize all bond issues outstanding as of June 30, 2014 are as follows (in thousands):

Year Ending June 30,	Capital Outlay Bond Issue			Certificates of Participation		
	Principal	Interest	Total	Principal	Interest	Total
2015	\$ 6,445	\$ 1,605	\$ 8,050	\$ 74,053	\$ 81,411	\$ 155,464
2016	6,155	1,283	7,438	79,153	78,761	157,914
2017	6,225	975	7,200	82,798	75,023	157,821
2018	2,405	664	3,069	89,478	71,265	160,743
2019	2,050	544	2,594	93,138	67,706	160,844
2020-2024	7,645	1,362	9,007	518,322	277,512	795,834
2025-2029	2,260	279	2,539	524,469	145,426	669,895
2030-2034	-	-	-	238,599	29,736	268,335
Total	\$ 33,185	\$ 6,712	\$ 39,897	\$ 1,700,010	\$ 826,840	\$ 2,526,850

11. DEFEASED DEBT

On February 25, 2014 the District issued Certificate of Participation, Series 2014A in the amount of \$114.1 million. The proceeds were used to refund the remainder of Certificates of Participation, Series 2004D. The net proceeds of \$113.8 million (par amount less \$315 thousand in cost of issuance) were deposited into an irrevocable escrow and used to redeem the refunded certificates. As a result, the \$113.8 million of the refunded certificates are considered to be in-substance defeased and the liability for these certificates has been removed from the Statement of Net Assets.

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, May 18, 2005, June 6, 2006, March 30, 2007, June 19, 2008, June 17, 2009, July 23, 2010, May 20, 2011, April 5, 2012, and February 27, 2014 the Corporation issued refunding and new money Certificates, Series 2004A (refunding), Series 2004B (refunding), Series 2004C, 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), Series 2012B (refunding), and Series 2014A (refunding) in the amounts of \$69.9 million, \$71.9 million, \$110.5 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, \$44.5 million, and \$114.1 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 February 27, 2014, the District issued the Certificate of Participation, Series 2014A for \$114.1 million to currently refund the Certificates of Participation, Series 2004D, through a competitive sale process. In the current financial market, the most cost effective variable rate mode is to place the Series 2014A 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 costs.

On September 27, 2012, the District issued the Certificates of Participation, Series 2012B for \$44.5 million to refund the Certificates of Participation, Series 2005, through a negotiated private sale. This 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 school 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, 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%.

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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, 2005A, 2006A, 2006B, 2007A, 2008A, 2009A-Tax Exempt, 2009A BAB, 2009A QSCB, 2010A QSCB, 2011A, 2012A, 2012B, and 2014A. 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 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
Series 2014A-Refunding	July 01, 2029 as to the Facilities

The Series 2004A, 2004B, 2004C, 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, 2012B, and 2014A issues.

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, 2014, through maturity to the holders of the Certificates, is as follows (in thousands):

Year Ending June 30,	Series 2004A	Series 2004B	Series 2004C	Series 2004 QZAB	Series 2005A	Series 2006A
2015	\$ 8,721	\$ 15,198	\$ 8,325	\$ 53	\$ 14,933	\$ 18,120
2016	8,724	15,204	8,430	53	14,932	18,120
2017	8,725	15,198	-	53	9,729	18,120
2018	-	-	-	53	5,897	18,120
2019	-	-	-	53	5,897	18,116
2020-2024	-	-	-	107	61,924	90,598
2025-2029	-	-	-	-	83,543	65,265
2030-2034	-	-	-	-	16,705	-
Subtotal	26,170	45,600	16,755	372	213,560	246,459
Less: Interest	(2,525)	(4,400)	(1,235)	-	(74,295)	(70,264)
Total Principal	\$ 23,645	\$ 41,200	\$ 15,520	\$ 372	\$ 139,265	\$ 176,195

Year Ending June 30,	Series 2006B	Series 2007A	Series 2008A	Series 2009A T-E	Series 2009A BAB	Series 2009A QSCB
2015	\$ 3,250	\$ 20,110	\$ 20,403	\$ 1,034	\$ 4,729	\$ 4,540
2016	3,250	20,117	20,404	1,034	4,729	4,540
2017	3,250	20,113	20,405	1,034	4,729	4,540
2018	3,250	17,659	20,401	1,034	4,729	4,540
2019	3,250	17,660	20,401	1,034	4,729	4,540
2020-2024	16,250	88,297	102,021	5,168	23,647	22,673
2025-2029	41,539	88,286	102,014	22,284	38,232	-
2030-2034	42,322	52,973	81,619	-	60,131	-
Subtotal	116,361	325,215	387,668	32,622	145,655	45,373
Less: Interest	(51,361)	(110,065)	(140,073)	(12,480)	(81,745)	-
Total Principal	\$ 65,000	\$ 215,150	\$ 247,595	\$ 20,142	\$ 63,910	\$ 45,373

Year Ending June30,	Series 2010A QSCB	Series 2011A	Series 2012A	Series 2012B	Series 2014A	Total
2015	\$ 3,332	\$ 8,511	\$ 18,947	\$ 1,006	\$ 4,253	\$ 155,465
2016	3,332	8,511	20,492	1,006	5,036	157,915
2017	3,332	8,511	28,782	6,076	5,223	157,820
2018	8,497	32,546	28,804	10,051	5,161	160,742
2019	8,497	32,538	28,799	10,304	5,026	160,844
2020-2024	42,483	139,679	122,900	21,390	58,697	795,834
2025-2029	25,490	-	129,552	-	73,690	669,895
2030-2034	-	-	-	-	14,586	268,335
Subtotal	94,963	230,296	378,276	49,833	171,672	2,526,850
Less: Interest	(43,318)	(58,873)	(113,376)	(5,298)	(57,532)	(826,840)
Total Principal	\$ 51,645	\$ 171,423	\$ 264,900	\$ 44,535	\$ 114,140	\$ 1,700,010

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. 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, 2014 was reported as a derivative swap liability of \$41.8 million, offset by a corresponding deferred outflow account in the Statement of Net Position in accordance with GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and 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 \$18.3 million as of June 30, 2014, as compared to a negative fair value of \$18.0 million in the prior year.

Swap Payments and Associated Debt – Using rates as of June 30, 2014, 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
2015	\$ -	\$ 559	\$ 2,613	\$ 3,172
2016	-	559	2,613	3,172
2017	-	559	2,613	3,172
2018	-	559	2,613	3,172
2019	-	559	2,613	3,172
2020-2024	-	2,795	13,065	15,860
2025-2029	25,650	2,733	12,775	41,158
2030-2031	39,350	511	2,390	42,251
Total	\$ 65,000	\$ 8,834	\$ 41,295	\$ 115,129

(1) Assumes variable interest rate of 0.86% (actual rate on 6/30/14).

(2) Assumes fixed swap rate (payment) of 4.13% and variable swap rate (receipt) of 0.11%.

Credit Risk – As of June 30, 2014, 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

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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, 2014
(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+	\$ (18,344)

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 2014A

Objective of the Interest Rate Swap – The District entered into a variable to fixed rate swap agreement for its Certificates of Participation, Series 2014A (refunded the 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 2014A variable rate certificates. The swap agreement terminates on July 1, 2029.

Fair Value – The swap had a negative fair value of \$23.4 million as of June 30, 2014, as compared to a negative fair value of \$23.5 million in the prior year.

Swap Payments and Associated Debt – Using rates as of June 30, 2014, 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.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014**

(dollars in thousands)

Year Ending June 30,	Series 2014A Principal	Interest Rate		Total
		Interest (1)	Swaps, Net (2)	
2015	\$ -	\$ 728	\$ 4,268	\$ 4,996
2016	-	728	4,268	4,996
2017	-	728	4,268	4,996
2018	-	728	4,268	4,996
2019	-	728	4,268	4,996
2020-2024	47,925	3,134	18,361	69,420
2025-2029	65,900	1,300	7,614	74,814
Total	\$ 113,825	\$ 8,074	\$ 47,315	\$ 169,214

- (1) Assumes variable interest rate of 0.64% (actual rate on 6/30/2014).
(2) Assumes fixed swap rate (payment) of 3.85% and variable swap rate (receipt) of 0.10%.

Credit Risk – As of June 30, 2014, 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, 2014
(dollars in thousands)**

Counterparty	Swap Notional Amount	Credit Rating		Swap Fair Value
		Moody's	S&P	
Citibank, N.A., New York	\$ 113,825	A2	A	\$ (23,445)

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 2014A 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, 2014**

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, 2014, the estimated current liability for accumulated sick leave including retirement and social security contributions was \$9.0 million and \$0.1 million in the General Fund and Special Revenue Funds, respectively. The balance of compensated absences payable from future resources was \$26.6 million for accumulated vacation leave and \$125.2 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, 2014 (in thousands):

Balance - June 30, 2013		\$ 165,324
Additions		76,608
Reductions		(81,007)
Balance - June 30, 2014		160,925
Less:		
Amount due within one year		
Current portion (modified accrual basis)	\$ 9,128	
Non-current portion		151,797
Other amount due within one year	11,722	
Total due in more than one year		\$ 140,075
Total amount due within one year (full accrual basis)	\$ 20,850	

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 2014, 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, 2014**

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 \$17,389,945.

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, 2014 (in thousands):

		<u>FY 2014</u>
Annual Required Contribution (ARC)		
Normal Cost	\$ 9,705	
Amortization of Unfunded Actuarial Accrued Liability (UAAL)	<u>7,956</u>	
ARC		\$ 17,661
Interest on net OPEB Obligation		1,897
Adjustment to ARC		<u>(2,168)</u>
Annual OPEB cost (expense)		17,390
Less: Contributions made		<u>(7,176)</u>
Net OPEB Obligation Increase		10,214
Net OPEB Obligation, Beginning of Year		<u>54,208</u>
Net OPEB Obligation, End of Year		<u>\$ 64,422</u>

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014**

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, 2014, 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
06/30/2012	\$ 16,568	\$ 8,183	49.39%	\$ 45,393
06/30/2013	\$ 16,637	\$ 7,822	47.02%	\$ 54,208
06/30/2014	\$ 17,390	\$ 7,176	41.27%	\$ 64,422

Funded Status and Funding Progress. The funded status of the plan as of June 30, 2014, 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	25 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, 2014**

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, 2014, contribution rates were as follows:

Class or Plan	Contribution Rates	
	Employee	Employer ^(A)
Florida Retirement System, Regular	3.00%	6.95%
Florida Retirement System, County Elected Officers	3.00%	33.03%
Florida Retirement System, Senior Management Service	3.00%	18.31%
Florida Retirement System, Special Risk	3.00%	19.06%
Teachers' Retirement System, Plan E	6.25%	11.44%
State & County Officers and Employees' Retirement System, Plan A	6.00%	11.19%
State & County Officers and Employees' Retirement System, Plan B	4.00%	9.19%
Deferred Retirement Option Program	-	12.84%

Note: (A) Rates include the post-employment health insurance supplement of 1.20% 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, 2014, June 30, 2013 and June 30, 2012 totaled \$123.5 million, \$93.1 million and \$87.9 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, 2014**

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, 2014 is as follows (dollars in thousands):

	Number of Participants	Health Insurance*	Life Insurance	Total
RAP	32	\$ 296	\$ 4	\$ 300
Total	32	\$ 296	\$ 4	\$ 300

*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, 2014, 32 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, 2014, there were 1,506 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 6,285 temporary employees are currently participating in the FICA Plan.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014**

For the period ended June 30, 2014, \$2.6 million was contributed by participating employees based on gross wages of \$34.5 million. A third party administrator administers the FICA Plan with administrative fees being paid for by the District.

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 is self-insured for portions of its health insurance, general and automobile liability insurance, and workers' compensation. Claim activity (expenditures for general and automobile liability and workers' compensation) is recorded in the general fund as payments become due each period. 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. For the governmental funds, in the fund financial statements, the liability for self-insured risks is considered long-term and therefore, is not a fund liability (except for any amounts due and payable at year end) and represents a reconciling item between the fund level and government-wide presentations. 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, 2014 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 \$88.4 million at June 30, 2014 includes estimated losses for all reported claims and for claims incurred but not reported. On January 1, 2013, the District became self-insured for health insurance.

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

	2014	2013
Balance, beginning of year	\$ 82,216	\$ 57,688
Additions:		
Estimated future claims	202,696	136,686
Reductions:		
Claims payments	(196,535)	(112,158)
	88,377	\$ 82,216
less: portion due within one year	(51,088)	
Total due in more than one year	\$ 37,289	

20. FUND BALANCE REPORTING

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

Nonspendable:

The District has \$10.5 million in inventory classified as nonspendable.

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 \$271.9 million represents \$1.3 million in State categorical programs, \$1.4 million in debt service, \$228.2 million in capital projects, and \$41.0 million in food service.

Committed for Student Enrichment Programs:

The School Board had classified \$0.7 million as the committed fund balance for the student enrichment programs and \$54.3 million for self-insurance funds..

Assigned for School Operations:

The District's management has assigned spendable fund balances for school operations of \$33.1 million.

Unassigned:

The District's General Fund unassigned fund balance is \$50.2 million.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014**

The following table shows the District's fund balance classification at June 30, 2014 (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	\$ 8,128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,128
Special Revenue – Food Service	-	-	-	-	-	-	2,375	2,375
Restricted:								
State Required								
Carryover Programs	1,292	-	-	-	-	-	-	1,292
Debt Service	-	-	235	-	-	-	1,123	1,358
Capital Projects	-	-	-	86,843	17,989	114,816	8,567	228,215
Special Revenue – Food Service	-	-	-	-	-	-	40,989	40,989
Committed:								
Student Enrichment Programs								
	691	-	-	-	-	-	-	691
Self-Insurance	54,327	-	-	-	-	-	-	54,327
Assigned:								
School Operations:								
Encumbrances	13,579	-	-	-	-	-	-	13,579
Prepaid and OPEB	16,598	-	-	-	-	-	-	16,598
Special Revenue – Miscellaneous	-	-	-	-	-	-	2,909	2,909
Unassigned:	50,165	(5,228)	-	-	-	-	-	44,937
Total Fund Balance:	\$ 144,780	\$ (5,228)	\$ 235	\$ 86,843	\$ 17,989	\$ 114,816	\$ 55,963	\$ 415,398

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 \$80.4 million or 4.2 percent of the General Fund's total revenues, and 4.8 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 is 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.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2014**

The composition of net investment in capital assets as of June 30, 2014 is shown in the table below (in thousands):

Total capital assets, net of accumulated depreciation		\$	2,993,427
less:			
Total debt outstanding, net of unspent proceeds	\$		(1,726,229)
Retainage payable			(8,268)
Total related debt			(1,734,497)
Total net investment in capital assets		\$	1,258,930

22. COMMITMENTS AND CONTINGENCIES

At June 30, 2014, the District had purchase orders outstanding for goods and/or services related to future expenditures for the 2013-14 school year totaling \$13.8 million in the General Fund (\$13.6 million was within assigned fund balance and \$0.2 million was restricted for State Categorical Programs), \$4.1 million in the Special Revenue Funds and \$40.6 million in the Capital Projects Funds, of which \$32.6 million was for various construction contracts. 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 FEFP 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.

The District is a defendant in numerous lawsuits as of June 30, 2014. 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, 2014**

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
For the Fiscal Year Ended June 30, 2014**

- 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, 2014

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	2,070,000.00	2,160,653.00	2,160,652.65	(0.35)
Federal Through State and Local	3200	9,900,000.00	9,900,000.00	11,311,183.05	1,411,183.05
State Sources	3300	1,031,869,991.00	1,013,845,855.00	1,012,776,251.67	(1,069,603.33)
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	815,402,089.00	815,402,089.00	814,053,923.78	(1,348,165.22)
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	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		45,921,223.00	75,701,792.00	75,701,792.31	0.31
Total Local Sources	3400	861,323,312.00	891,103,881.00	889,755,716.09	(1,348,164.91)
Total Revenues		1,905,163,303.00	1,917,010,389.00	1,916,003,803.46	(1,006,585.54)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	1,280,573,162.00	1,292,144,663.00	1,281,309,885.65	10,834,777.35
Student Personnel Services	6100	95,319,601.00	104,422,856.00	104,085,795.54	337,060.46
Instructional Media Services	6200	21,638,126.00	22,126,965.00	21,333,266.11	793,698.89
Instruction and Curriculum Development Services	6300	17,136,576.00	18,084,981.00	17,822,885.59	262,095.41
Instructional Staff Training Services	6400	3,596,610.00	4,268,059.00	4,224,427.05	43,631.95
Instructional-Related Technology	6500	20,403,844.00	20,470,081.00	20,448,388.97	21,692.03
Board	7100	3,727,679.00	3,822,679.00	3,798,457.56	24,221.44
General Administration	7200	6,309,581.00	6,310,703.00	6,272,989.32	37,713.68
School Administration	7300	125,970,248.00	127,456,404.00	127,180,071.32	276,332.68
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	8,044,317.00	8,158,468.00	8,126,037.90	32,430.10
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	50,240,213.00	50,709,999.00	50,324,628.88	385,370.12
Student Transportation Services	7800	86,373,048.00	82,130,017.00	81,646,387.61	483,629.39
Operation of Plant	7900	164,056,907.00	165,382,268.00	163,385,989.07	1,996,278.93
Maintenance of Plant	8100	60,909,243.00	61,605,995.00	57,921,511.35	3,684,483.65
Administrative Technology Services	8200	3,144,579.00	2,675,600.00	2,663,566.88	12,033.12
Community Services	9100	14,692,510.00	16,838,940.00	15,944,989.56	893,950.44
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	0.00	0.00	0.00	0.00
Interest	720	131,915.00	143,871.00	143,870.84	0.16
Due 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	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	6,329,095.79	(6,329,095.79)
Total Expenditures		1,962,268,159.00	1,986,752,549.00	1,972,962,244.99	13,790,304.01
Excess (Deficiency) of Revenues Over (Under) Expenditures		(57,104,856.00)	(69,742,160.00)	(56,958,441.53)	12,783,718.47
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	134,103,805.00	134,339,835.00	127,022,258.58	(7,317,576.42)
Transfers Out	9700	(7,746,433.00)	(8,162,833.00)	(8,162,832.86)	0.14
Total Other Financing Sources (Uses)		126,357,372.00	126,177,002.00	118,859,425.72	(7,317,576.28)
SPECIAL ITEMS					
				0.00	0.00
EXTRAORDINARY ITEMS					
				0.00	0.00
Net Change in Fund Balances		69,252,516.00	56,434,842.00	61,900,984.19	5,466,142.19
Fund Balance, July 1, 2013	2800	82,879,680.00	82,879,680.00	82,879,679.58	(0.42)
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balance, June 30, 2014	2700	152,132,196.00	139,314,522.00	144,780,663.77	5,466,141.77

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, 2014

	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 and Local	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 Balance, July 1, 2013	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balance, June 30, 2014	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, 2014

	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 and Local	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 Balance, July 1, 2013	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balance, June 30, 2014	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, 2014

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	18,736,100.00	20,325,548.00	5,586,381.27	(14,739,166.73)
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	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	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		18,736,100.00	20,325,548.00	5,586,381.27	(14,739,166.73)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	11,127,258.00	11,172,386.00	486,360.14	10,686,025.86
Student Personnel Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	963,032.00	1,292,475.00	1,047,813.89	244,661.11
Instructional Staff Training Services	6400	3,124,059.00	3,450,116.00	1,792,624.43	1,657,491.57
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	860,538.00	1,048,745.00	167,724.36	881,020.64
School Administration	7300	1,192,881.00	1,274,066.00	496.50	1,273,569.50
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	1,468,332.00	2,087,760.00	2,087,668.95	91.05
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
<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	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	3,693.00	(3,693.00)
Total Expenditures		18,736,100.00	20,325,548.00	5,586,381.27	14,739,166.73
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	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	0.00	0.00	0.00
Transfers Out	9700	0.00	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 Balance, July 1, 2013	2800	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balance, June 30, 2014	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, 2014

	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 and Local	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 Balance, July 1, 2013	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balance, June 30, 2014	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2014

	Account Number	Special Revenue Funds			
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and Cash Equivalents	1110	5,155,966.89	57,348.63	365,463.14	5,578,778.66
Investments	1160	36,170,167.30	367,961.96	2,564,406.79	39,102,536.05
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	41,352.83	0.00	5,027.24	46,380.07
Interest Receivable on Investments	1170	86,217.90	0.00	6,357.10	92,575.00
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	1,660,554.07	17,454,447.04	0.00	19,115,001.11
Inventory	1150	2,374,650.51	0.00	0.00	2,374,650.51
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		45,488,909.50	17,879,757.63	2,941,254.27	66,309,921.40
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
Total Assets and Deferred Outflows of Resources		45,488,909.50	17,879,757.63	2,941,254.27	66,309,921.40
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 Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	1,999,567.42	4,767,349.79	32,220.74	6,799,137.95
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	2,500.00	0.00	0.00	2,500.00
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
Liability for Self Insurance	2271	0.00	0.00	0.00	0.00
Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	123,581.40	0.00	0.00	123,581.40
<i>Due to Other Funds:</i>					
Budgetary Funds	2161	0.00	12,148,302.80	0.00	12,148,302.80
Internal Funds	2162	0.00	0.00	0.00	0.00
<i>Advanced Revenues:</i>					
Unearned Revenue	2410	0.00	964,105.04	0.00	964,105.04
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
Total Liabilities		2,125,648.82	17,879,757.63	32,220.74	20,037,627.19
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deferred Revenue	2630	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	2,374,650.51	0.00	0.00	2,374,650.51
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	2,374,650.51	0.00	0.00	2,374,650.51
<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	40,988,610.17	0.00	0.00	40,988,610.17
Restricted for _____	2729	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	40,988,610.17	0.00	0.00	40,988,610.17
<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	2,909,033.53	2,909,033.53
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	2,909,033.53	2,909,033.53
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00
Total Fund Balances	2700	43,363,260.68	0.00	2,909,033.53	46,272,294.21
Total Liabilities, Deferred Inflows of Resources and Fund Balances		45,488,909.50	17,879,757.63	2,941,254.27	66,309,921.40

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, 2014

	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	34,424.95	0.00	34,424.95
Investments	1160	845,466.39	0.00	0.00	0.00	241,555.36	0.00	1,087,021.75
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 Investments	1170	0.00	0.00	0.00	0.00	602.14	0.00	602.14
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	656.92	0.00	656.92
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		845,466.39	0.00	0.00	0.00	277,239.37	0.00	1,122,705.76
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
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		845,466.39	0.00	0.00	0.00	277,239.37	0.00	1,122,705.76
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 Withholdings	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
Cash Overdraft	2125	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 Percentage	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
Liability for Self Insurance	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Arbitrage Rebate	2280	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
<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>Advanced 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 Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2630	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 Principal	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
Total Nonspendable Fund Balance	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	845,466.39	0.00	0.00	0.00	277,239.37	0.00	1,122,705.76
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
Total Restricted Fund Balance	2720	845,466.39	0.00	0.00	0.00	277,239.37	0.00	1,122,705.76
<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
Total Committed Fund Balance	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 Fund	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
Total Assigned Fund Balance	2740	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
Total Fund Balances	2700	845,466.39	0.00	0.00	0.00	277,239.37	0.00	1,122,705.76
Total Liabilities, Deferred Inflows of Resources and Fund Balances		845,466.39	0.00	0.00	0.00	277,239.37	0.00	1,122,705.76

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2014

	Account Number	Capital Projects Funds									Total Nonmajor Capital Projects Funds
		Capital Outlay Bond Issues (COB) 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 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES											
ASSETS											
Cash and Cash Equivalents	1110	283,293.36	0.00	0.00	50,151.05	0.00	784,503.25	0.00	0.00	0.00	1,117,947.66
Investments	1160	1,987,832.21	0.00	0.00	351,903.29	0.00	5,504,756.08	0.00	0.00	0.00	7,844,491.58
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	1130	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	4,548.50	0.00	0.00	0.00	0.00	10,726.61	0.00	0.00	0.00	15,275.11
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>											
<i>Budgetary Funds</i>	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Internal Funds</i>	1142	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Due from Other Agencies</i>	1220	0.00	0.00	0.00	0.98	0.00	0.00	0.00	0.00	0.00	0.98
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>											
<i>Cash with Fiscal/Service Agents</i>	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		2,275,674.07	0.00	0.00	402,055.32	0.00	6,299,985.94	0.00	0.00	0.00	8,977,715.33
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		2,275,674.07	0.00	0.00	402,055.32	0.00	6,299,985.94	0.00	0.00	0.00	8,977,715.33
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	1,860.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,860.16
Cash Overdraft	2125	0.00	0.00	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	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	2220	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
Liability for Self Insurance	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Arbitrage Rebate	2280	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
<i>Due to Other Funds:</i>											
<i>Budgetary Funds</i>	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Internal Funds</i>	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Advanced Revenues:</i>											
<i>Unearned Revenue</i>	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Unavailable Revenue</i>	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		189,244.92	0.00	0.00	211,355.12	0.00	9,750.00	0.00	0.00	0.00	410,350.04
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
Deferred Revenue	2630	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
Slate 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	2,086,429.15	0.00	0.00	190,700.20	0.00	6,290,235.94	0.00	0.00	0.00	8,567,365.29
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	2,086,429.15	0.00	0.00	190,700.20	0.00	6,290,235.94	0.00	0.00	0.00	8,567,365.29
<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 Fund	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											
Total Fund Balances	2700	2,086,429.15	0.00	0.00	190,700.20	0.00	6,290,235.94	0.00	0.00	0.00	8,567,365.29
Total Liabilities, Deferred Inflows of Resources and Fund Balances		2,275,674.07	0.00	0.00	402,055.32	0.00	6,299,985.94	0.00	0.00	0.00	8,977,715.33

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, 2014

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	0.00	6,731,151.27
Investments	1160	0.00	48,034,049.38
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	0.00	46,380.07
Interest Receivable on Investments	1170	0.00	108,452.25
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	19,115,659.01
Inventory	1150	0.00	2,374,650.51
Prepaid Items	1230	0.00	0.00
<i>Restricted Assets:</i>			
Cash with Fiscal/Service Agents	1114	0.00	0.00
Total Assets		0.00	76,410,342.49
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	76,410,342.49
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00
Accounts Payable	2120	0.00	6,800,998.11
Cash Overdraft	2125	0.00	0.00
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	2,500.00
Due to Other Agencies	2230	0.00	0.00
Current Notes Payable	2250	0.00	0.00
Liability for Self Insurance	2271	0.00	0.00
Liability for Arbitrage Rebate	2280	0.00	0.00
Liability for Compensated Absences	2330	0.00	123,581.40
<i>Due to Other Funds:</i>			
Budgetary Funds	2161	0.00	12,148,302.80
Internal Funds	2162	0.00	0.00
<i>Advanced Revenues:</i>			
Unearned Revenue	2410	0.00	964,105.04
Unavailable Revenue	2410	0.00	0.00
Total Liabilities		0.00	20,447,977.23
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenue	2630	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
FUND BALANCES			
<i>Nonspendable:</i>			
Inventory	2711	0.00	2,374,650.51
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	2,374,650.51
<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	1,122,705.76
Capital Projects	2726	0.00	8,567,365.29
Restricted for _____	2729	0.00	40,988,610.17
Restricted for _____	2729	0.00	0.00
Total Restricted Fund Balance	2720	0.00	50,678,681.22
<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	2,909,033.53
Debt Service	2742	0.00	0.00
Capital Projects	2743	0.00	0.00
Permanent Fund	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	2,909,033.53
Total Unassigned Fund Balance	2750	0.00	0.00
Total Fund Balances	2700	0.00	55,962,365.26
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	76,410,342.49

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, 2014

	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	27,720,642.31	0.00	27,720,642.31
Federal Through State and Local	3200	82,961,178.64	145,863,066.45	0.00	228,824,245.09
State Sources	3300	1,356,442.00	2,488,198.06	0.00	3,844,640.06
<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	19,576,248.20	0.00	0.00	19,576,248.20
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		521,331.72	3,538,010.00	1,380,373.88	5,439,715.60
Total Local Sources	3400	20,097,579.92	3,538,010.00	1,380,373.88	25,015,963.80
Total Revenues		104,415,200.56	179,609,916.82	1,380,373.88	285,405,491.26
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	0.00	123,582,638.04	0.00	123,582,638.04
Student Personnel Services	6100	0.00	6,646,896.07	0.00	6,646,896.07
Instructional Media Services	6200	0.00	500.00	0.00	500.00
Instruction and Curriculum Development Services	6300	0.00	21,049,725.71	0.00	21,049,725.71
Instructional Staff Training Services	6400	0.00	11,399,067.11	0.00	11,399,067.11
Instructional-Related Technology	6500	0.00	73,335.88	0.00	73,335.88
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	4,979,558.21	0.00	4,979,558.21
School Administration	7300	0.00	223,993.85	0.00	223,993.85
Facilities Acquisition and Construction	7410	0.00	1,909.94	0.00	1,909.94
Fiscal Services	7500	0.00	58,688.49	0.00	58,688.49
Food Services	7600	94,969,281.27	0.00	0.00	94,969,281.27
Central Services	7700	0.00	66,506.98	0.00	66,506.98
Student Transportation Services	7800	0.00	1,491,407.80	6,957.68	1,498,365.48
Operation of Plant	7900	0.00	569,657.89	0.00	569,657.89
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	6,540,359.41	420,820.09	6,961,179.50
<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	623,782.47	0.00	623,782.47
Other Capital Outlay	9300	1,952,015.40	2,341,888.97	8,213.50	4,302,117.87
Total Expenditures		96,921,296.67	179,649,916.82	435,991.27	277,007,204.76
Excess (Deficiency) of Revenues Over (Under) Expenditures		7,493,903.89	(40,000.00)	944,382.61	8,398,286.50
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	0.00	40,000.00
Transfers Out	9700	0.00	0.00	(736,029.50)	(736,029.50)
Total Other Financing Sources (Uses)		0.00	40,000.00	(736,029.50)	(696,029.50)
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		7,493,903.89	0.00	208,353.11	7,702,257.00
Fund Balance, July 1, 2013	2800	35,869,356.79	0.00	2,700,680.42	38,570,037.21
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balance, June 30, 2014	2700	43,363,260.68	0.00	2,909,033.53	46,272,294.21

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, 2014

	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	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3300	9,741,427.23	0.00	0.00	0.00	0.00	0.00	0.00	9,741,427.23
<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
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	21,905.92	0.00	0.00	21,905.92
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
Local Sales Taxes	3418, 3419	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
Impact Fees	3496	0.00	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	5,146.30	0.00	0.00	5,146.30
Total Local Sources	3400	0.00	0.00	0.00	0.00	27,052.22	0.00	0.00	27,052.22
Total Revenues		9,741,427.23	0.00	0.00	0.00	27,052.22	0.00	0.00	9,768,479.45
EXPENDITURES									
<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>Debt Service: (Function 9200)</i>									
Retirement of Principal	710	7,935,000.00	0.00	0.00	0.00	0.00	0.00	0.00	7,935,000.00
Interest	720	2,000,203.75	0.00	0.00	0.00	0.00	0.00	0.00	2,000,203.75
Dues and Fees	730	96,877.66	0.00	0.00	0.00	0.00	0.00	0.00	96,877.66
Miscellaneous	790	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	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	0.00
Total Expenditures		10,032,081.41	0.00	0.00	0.00	0.00	0.00	0.00	10,032,081.41
Excess (Deficiency) of Revenues Over (Under) Expenditures		(290,654.18)	0.00	0.00	0.00	27,052.22	0.00	0.00	(263,601.96)
OTHER FINANCING SOURCES (USES)									
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	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	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
Discount on Lease-Purchase Agreements	893	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
Sale of Capital Assets	3730	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
Proceeds of Forward Supply Contract	3760	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
Face Value of Refunding Bonds	3715	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
Discount on Refunding Bonds	892	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
Premium on Refunding Lease-Purchase Agreements	3794	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
Payments to Refunding Escrow Agent (Function 9299)	760	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
Total Other Financing Sources (Uses)		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
Net Change in Fund Balances		(290,654.18)	0.00	0.00	0.00	27,052.22	0.00	0.00	(263,601.96)
Fund Balance, July 1, 2013	2800	1,136,120.57	0.00	0.00	0.00	250,187.15	0.00	0.00	1,386,307.72
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, June 30, 2014	2700	845,466.39	0.00	0.00	0.00	277,239.37	0.00	0.00	1,122,705.76

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, 2014

	Account Number	Capital Projects Funds							Nonvoted Capital Improvement (Section 1011.71(2), F.S.) 370	Voted Capital Improvement 380	Other Capital Projects 390	Total Nonmajor 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					
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	0.00	0.00	1,426,599.41	0.00	0.00	0.00	1,426,599.41	
<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		5,556.51	0.00	0.00	(680.43)	0.00	23,525.14	0.00	0.00	0.00	28,401.22	
Total Local Sources	3400	5,556.51	0.00	0.00	(680.43)	0.00	23,525.14	0.00	0.00	0.00	28,401.22	
Total Revenues		5,556.51	0.00	0.00	(680.43)	0.00	1,450,124.55	0.00	0.00	0.00	1,455,000.63	
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	9,304.55	0.00	0.00	701.25	0.00	15,096.52	0.00	0.00	0.00	25,102.32	
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	6,318.56	0.00	0.00	0.00	6,318.56	
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	3,827.50	0.00	0.00	0.00	0.00	2,444.30	0.00	0.00	0.00	6,271.80	
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		13,132.05	0.00	0.00	701.25	0.00	23,859.38	0.00	0.00	0.00	37,692.68	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(7,575.54)	0.00	0.00	(1,381.68)	0.00	1,426,265.17	0.00	0.00	0.00	1,417,307.95	
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	(4,600,938.11)	0.00	0.00	0.00	0.00	0.00	(4,600,938.11)	
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(4,600,938.11)	0.00	0.00	0.00	0.00	0.00	(4,600,938.11)	
SPECIAL ITEMS												
		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	
Net Change in Fund Balances		(7,575.54)	0.00	0.00	(4,602,319.79)	0.00	1,426,265.17	0.00	0.00	0.00	(3,183,630.16)	
Fund Balance, July 1, 2013	2800	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	
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 Balance, June 30, 2014	2700	2,086,429.15	0.00	0.00	190,700.20	0.00	6,290,235.94	0.00	0.00	0.00	8,567,365.29	

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, 2014

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct	3100	0.00	27,720,642.31
Federal Through State and Local	3200	0.00	228,824,245.09
State Sources	3300	0.00	15,012,666.70
<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	21,905.92
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	19,576,248.20
Impact Fees	3496	0.00	0.00
Other Local Revenue		0.00	5,473,263.12
Total Local Sources	3400	0.00	25,071,417.24
Total Revenues		0.00	296,628,971.34
EXPENDITURES			
<i>Current:</i>			
Instruction	5000	0.00	123,582,638.04
Student Personnel Services	6100	0.00	6,646,896.07
Instructional Media Services	6200	0.00	500.00
Instruction and Curriculum Development Services	6300	0.00	21,049,725.71
Instructional Staff Training Services	6400	0.00	11,399,067.11
Instructional-Related Technology	6500	0.00	73,335.88
Board	7100	0.00	0.00
General Administration	7200	0.00	4,979,558.21
School Administration	7300	0.00	223,993.85
Facilities Acquisition and Construction	7410	0.00	27,012.26
Fiscal Services	7500	0.00	58,688.49
Food Services	7600	0.00	94,969,281.27
Central Services	7700	0.00	66,506.98
Student Transportation Services	7800	0.00	1,498,365.48
Operation of Plant	7900	0.00	569,657.89
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	6,961,179.50
<i>Debt Service: (Function 9200)</i>			
Retirement of Principal	710	0.00	7,935,000.00
Interest	720	0.00	2,000,203.75
Dues and Fees	730	0.00	103,196.22
Miscellaneous	790	0.00	0.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	0.00	630,054.27
Other Capital Outlay	9300	0.00	4,302,117.87
Total Expenditures		0.00	287,076,978.85
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	9,551,992.49
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	40,000.00
Transfers Out	9700	0.00	(5,336,967.61)
Total Other Financing Sources (Uses)		0.00	(5,296,967.61)
SPECIAL ITEMS			
EXTRAORDINARY ITEMS			
		0.00	0.00
Net Change in Fund Balances		0.00	4,255,024.88
Fund Balance, July 1, 2013	2800	0.00	51,707,340.38
Adjustment to Fund Balances	2891	0.00	0.00
Fund Balance, June 30, 2014	2700	0.00	55,962,365.26

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, 2014

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	24,496,216.00	34,849,497.00	27,720,642.31	(7,128,854.69)
Federal Through State and Local	3200	236,099,452.00	245,438,679.00	228,824,245.09	(16,614,433.91)
State Sources	3300	2,753,098.00	4,469,512.00	3,844,640.06	(624,871.94)
<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	21,192,837.00	19,576,248.00	19,576,248.20	0.20
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		4,551,792.00	5,720,664.00	5,439,715.60	(280,948.40)
Total Local Sources	3400	25,744,629.00	25,296,912.00	25,015,963.80	(280,948.20)
Total Revenues		289,093,395.00	310,054,600.00	285,405,491.26	(24,649,108.74)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	126,303,214.00	139,759,390.00	123,582,638.04	16,176,751.96
Student Personnel Services	6100	7,396,842.00	7,714,988.00	6,646,896.07	1,068,091.93
Instructional Media Services	6200	3,000.00	3,000.00	500.00	2,500.00
Instruction and Curriculum Development Services	6300	21,075,132.00	23,883,177.00	21,049,725.71	2,833,451.29
Instructional Staff Training Services	6400	13,210,160.00	14,961,185.00	11,399,067.11	3,562,117.89
Instructional-Related Technology	6500	0.00	73,509.00	73,335.88	173.12
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	6,016,624.00	6,351,037.00	4,979,558.21	1,371,478.79
School Administration	7300	212,994.00	312,434.00	223,993.85	88,440.15
Facilities Acquisition and Construction	7410	0.00	758,757.00	1,909.94	756,847.06
Fiscal Services	7500	53,431.00	58,731.00	58,688.49	42.51
Food Services	7600	110,835,055.00	99,881,569.00	94,969,281.27	4,912,287.73
Central Services	7700	0.00	140,300.00	66,506.98	73,793.02
Student Transportation Services	7800	1,230,485.00	1,498,366.00	1,498,365.48	0.52
Operation of Plant	7900	57,941.00	928,065.00	569,657.89	358,407.11
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	2,038,819.00	8,312,580.00	6,961,179.50	1,351,400.50
<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	623,782.47	(623,782.47)
Other Capital Outlay	9300	0.00	0.00	4,302,117.87	(4,302,117.87)
Total Expenditures		288,433,697.00	304,637,088.00	277,007,204.76	27,629,883.24
Excess (Deficiency) of Revenues Over (Under) Expenditures		659,698.00	5,417,512.00	8,398,286.50	2,980,774.50
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	40,000.00	0.00
Transfers Out	9700	(500,000.00)	(736,030.00)	(736,029.50)	0.50
Total Other Financing Sources (Uses)		(500,000.00)	(696,030.00)	(696,029.50)	0.50
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		159,698.00	4,721,482.00	7,702,257.00	2,980,775.00
Fund Balance, July 1, 2013	2800	38,570,036.79	38,570,037.00	38,570,037.21	0.21
Adjustment to Fund Balances	2891				0.00
Fund Balance, June 30, 2014	2700	38,729,734.79	43,291,519.00	46,272,294.21	2,980,775.21

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, 2014

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00
State Sources	3300	10,243,608.00	9,741,428.00	9,741,427.23	(0.77)
<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	21,906.00	21,905.92	(0.08)
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	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	298,845.00	298,845.92	0.92
Total Local Sources	3400	0.00	320,751.00	320,751.84	0.84
Total Revenues		10,243,608.00	10,062,179.00	10,062,179.07	0.07
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	0.00
Student Personnel Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710	83,793,526.00	85,328,267.00	85,328,266.76	0.24
Interest	720	88,719,049.00	88,719,049.00	94,505,261.87	(5,786,212.87)
Dues and Fees	730	2,000,000.00	1,431,680.00	1,431,678.74	1.26
Miscellaneous	790	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
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
Total Expenditures		174,512,575.00	175,478,996.00	181,265,207.37	(5,786,211.37)
Excess (Deficiency) of Revenues Over (Under) Expenditures		(164,268,967.00)	(165,416,817.00)	(171,203,028.30)	(5,786,211.30)
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	114,140,000.00	114,140,000.00	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	(113,825,000.00)	(113,825,000.00)	0.00
Transfers In	3600	164,268,967.00	164,002,301.00	164,002,300.40	(0.60)
Transfers Out	9700	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		164,268,967.00	164,317,301.00	164,317,300.40	(0.60)
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	(1,099,516.00)	(6,885,727.90)	(5,786,211.90)
Fund Balance, July 1, 2013	2800	3,014,664.00	3,014,664.00	3,014,663.95	(0.05)
Adjustment to Fund Balances	2891				0.00
Fund Balance, June 30, 2014	2700	3,014,664.00	1,915,148.00	(3,871,063.95)	(5,786,211.95)

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, 2014

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	4,366,632.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00
State Sources	3300	17,166,000.00	17,607,401.80	17,607,401.80	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	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	204,541,801.00	204,254,067.58	204,254,067.58	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	7,000,000.00	6,325,507.20	6,325,507.20	0.00
Other Local Revenue		405,000.00	8,503,459.41	8,503,459.41	0.00
Total Local Sources	3400	211,946,801.00	219,083,034.19	219,083,034.19	0.00
Total Revenues		233,479,433.00	236,690,435.99	236,690,435.99	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	160,033,392.00	162,569,778.00	43,972,663.84	118,597,114.16
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	28,362.86	28,362.86	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	138,536,369.00	140,732,047.07	38,113,084.65	102,618,962.42
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		298,569,761.00	303,330,187.93	82,114,111.35	221,216,076.58
Excess (Deficiency) of Revenues Over (Under) Expenditures		(65,090,328.00)	(66,639,751.94)	154,576,324.64	221,216,076.58
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	20,300,000.00	20,299,564.00	20,299,564.00	0.00
Sale of Capital Assets	3730		479,937.48	479,937.48	0.00
Loss Recoveries	3740		109,280.00	109,280.00	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	2,386,639.00	2,763,038.86	2,763,038.86	0.00
Transfers Out	9700	(233,934,173.00)	(233,349,930.40)	(226,349,930.40)	7,000,000.00
Total Other Financing Sources (Uses)		(211,247,534.00)	(209,698,110.06)	(202,698,110.06)	7,000,000.00
SPECIAL ITEMS					
					0.00
EXTRAORDINARY ITEMS					
					0.00
Net Change in Fund Balances		(276,337,862.00)	(276,337,862.00)	(48,121,785.42)	228,216,076.58
Fund Balance, July 1, 2013	2800	276,337,862.00	276,337,862.00	276,337,860.99	(1.01)
Adjustment to Fund Balances	2891				0.00
Fund Balance, June 30, 2014	2700	0.00	0.00	228,216,075.57	228,216,075.57

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, 2014

	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					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balance, July 1, 2013	2800				0.00
Adjustment to Fund Balances	2891				0.00
Fund Balance, June 30, 2014	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, 2014

	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 Investment	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
Inventories	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
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	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
Net Carrying Amount of Debt Refunding	1920	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
Cash Overdraft	2125	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
Advanced 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
Other Long-Term Liabilities	2380	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
Other Long-Term Liabilities	2380	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
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2630	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

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, 2014

	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, 2013	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, 2014	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.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2014

	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 investments	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, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2014	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 reinsurer	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 funds	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 liabilities	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 cash overdraft	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 funds	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 investments	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

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 NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2014

	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	0.00	0.00	0.00	0.00	0.00	0.00	8,894.46	8,894.46
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	62,411.29	62,411.29
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	194.92	194.92
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	21,637.61	21,637.61
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	93,138.28	93,138.28
<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
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
Other Capital Assets, Net of Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	655.41	655.41
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	655.41	655.41
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	93,793.69	93,793.69
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
Net Carrying Amount of Debt Refunding	1920	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	15,998.40	15,998.40
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	15,998.40	15,998.40
<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
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
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	15,998.40	15,998.40
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
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	2630	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	655.41	655.41
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	77,139.88	77,139.88
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	77,795.29	77,795.29

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, 2014

	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	56,302,579.15	56,302,579.15
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	951,971.16	951,971.16
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	43,363,803.10	10,527,172.00	0.00	0.00	0.00	0.00	0.00	53,890,975.10
Total Operating Revenues		43,363,803.10	10,527,172.00	0.00	0.00	0.00	0.00	57,254,550.31	111,145,525.41
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	42,209,413.77	42,209,413.77
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	12,367,609.93	12,367,609.93
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	2,018,082.72	2,018,082.72
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	158,833.17	158,833.17
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	495,270.02	495,270.02
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation/Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	78,541.74	78,541.74
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	57,327,751.35	57,327,751.35
Operating Income (Loss)		43,363,803.10	10,527,172.00	0.00	0.00	0.00	0.00	(73,201.04)	53,817,774.06
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	146.37	146.37
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	77,670.30	77,670.30
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	77,816.67	77,816.67
Income (Loss) Before Operating Transfers		43,363,803.10	10,527,172.00	0.00	0.00	0.00	0.00	4,615.63	53,895,590.73
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	(23,934,648.19)	(4,709,172.00)	(4,251,510.17)	(25,683,474.72)	0.00	0.00	0.00	(58,578,805.08)
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		19,429,154.91	5,818,000.00	(4,251,510.17)	(25,683,474.72)	0.00	0.00	4,615.63	(4,683,214.35)
Net Position, July 1, 2013	2880	(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
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, 2014	2780	0.00	0.00	0.00	0.00	0.00	0.00	77,795.29	77,795.29

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, 2014

	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	51,557,548.65	22,935,473.12	11,003.31	0.00	0.00	0.00	57,254,581.03	131,758,606.11
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	(45,668,021.58)	(18,263,836.04)	0.00	(29,655,814.64)	0.00	0.00	(2,669,682.92)	(96,257,355.18)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	(54,577,023.70)	(54,577,023.70)
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	5,889,527.07	4,671,637.08	11,003.31	(29,655,814.64)	0.00	0.00	7,874.41	(19,075,772.77)
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	(23,934,648.19)	(4,709,172.00)	(4,251,510.17)	(25,683,474.72)	0.00	0.00	0.00	(58,578,805.08)
Net cash provided (used) by noncapital financing activities	(23,934,648.19)	(4,709,172.00)	(4,251,510.17)	(25,683,474.72)	0.00	0.00	0.00	(58,578,805.08)
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
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 investments	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	146.37	146.37
Purchase of investments	15,398,172.53	32,029.11	3,618,488.12	47,221,845.76	0.00	0.00	(8,409.27)	66,262,126.25
Net cash provided (used) by investing activities	15,398,172.53	32,029.11	3,618,488.12	47,221,845.76	0.00	0.00	(8,262.90)	66,262,272.62
Net increase (decrease) in cash and cash equivalents	(2,646,948.59)	(5,505.81)	(622,018.74)	(8,117,443.60)	0.00	0.00	(388.49)	(11,392,305.23)
Cash and cash equivalents - July 1, 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
Cash and cash equivalents - June 30, 2014	0.00	0.00	0.00	0.00	0.00	0.00	8,894.46	8,894.46
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	43,363,803.10	10,527,172.00	0.00	0.00	0.00	0.00	(73,201.04)	53,817,774.06
<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	78,541.74	78,541.74
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	150,504.00	0.00	0.00	0.00	0.00	30.72	150,534.72
(Increase) decrease in interest receivable	43,745.55	0.00	11,003.31	0.00	0.00	0.00	0.00	54,748.86
(Increase) decrease in due from reinsurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00
(Increase) decrease in due from other funds	7,150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	7,150,000.00
(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	12,257,797.12	0.00	0.00	0.00	0.00	0.00	12,257,797.12
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	(438,021.58)	(92,836.04)	0.00	(3,690,814.64)	0.00	0.00	2,502.99	(4,219,169.27)
Increase (decrease) in due to other funds	0.00	(7,150,000.00)	0.00	0.00	0.00	0.00	0.00	(7,150,000.00)
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	(45,230,000.00)	(11,021,000.00)	0.00	(25,965,000.00)	0.00	0.00	0.00	(82,216,000.00)
Total adjustments	(37,474,276.03)	(5,855,534.92)	11,003.31	(29,655,814.64)	0.00	0.00	81,075.45	(72,893,546.83)
Net cash provided (used) by operating activities	5,889,527.07	4,671,637.08	11,003.31	(29,655,814.64)	0.00	0.00	7,874.41	(19,075,772.77)
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 investments	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

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 FIDUCIARY NET POSITION
INVESTMENT TRUST FUNDS
June 30, 2014

	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
Cash Overdraft	2125	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, 2014

	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 Income:</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 Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		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, 2013	2885	0.00	0.00	0.00	0.00
Net Position, June 30, 2014	2785	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 FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
June 30, 2014

	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
Cash Overdraft	2125	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, 2014

	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 Income:</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 Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		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, 2013	2885	0.00	0.00	0.00	0.00
Net Position, June 30, 2014	2785	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 FIDUCIARY NET POSITION
PENSION TRUST FUNDS
June 30, 2014

	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
Cash Overdraft	2125	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
PENSION TRUST FUNDS
For the Fiscal Year Ended June 30, 2014

	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 Income:</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 Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		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, 2013	2885	0.00	0.00	0.00	0.00
Net Position, June 30, 2014	2785	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 FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2014**

	Account Number	School Internal Funds 891	Agency Fund Name 89X	Agency Fund Name 89X	Total Agency Funds
ASSETS					
Cash and Cash Equivalents	1110	5,629,508.78	0.00	0.00	5,629,508.78
Investments	1160	8,918,630.47	0.00	0.00	8,918,630.47
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	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		14,548,139.25	0.00	0.00	14,548,139.25
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	267,936.78	0.00	0.00	267,936.78
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	381,171.71	0.00	0.00	381,171.71
Internal Accounts Payable	2290	13,899,030.76	0.00	0.00	13,899,030.76
Total Liabilities		14,548,139.25	0.00	0.00	14,548,139.25

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
SCHOOL INTERNAL FUNDS 891
June 30, 2014

	Account Number	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
ASSETS					
Cash and Cash Equivalents	1110	5,018,486.16	76,272,391.34	75,661,368.72	5,629,508.78
Investments	1160	8,738,167.56	4,462,812.43	4,282,349.52	8,918,630.47
Accounts Receivable, Net	1130	40,546.15	0.00	40,546.15	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		13,797,199.87	80,735,203.77	79,984,264.39	14,548,139.25
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	267,936.78	158,542.04	267,936.78
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	391,986.59	381,171.71	391,986.59	381,171.71
Internal Accounts Payable	2290	13,246,671.24	80,086,095.28	79,433,735.76	13,899,030.76
Total Liabilities		13,797,199.87	80,735,203.77	79,984,264.39	14,548,139.25

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, 2014

	Account Number	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
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
Cash Overdraft	2125	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, 2014

	Account Number	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
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
Cash Overdraft	2125	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)
TOTAL AGENCY FUNDS
June 30, 2014

	Account Number	Total Agency Fund Balances July 1, 2013	Total Agency Fund Additions	Total Agency Fund Deductions	Total Agency Fund Balances June 30, 2014
ASSETS					
Cash and Cash Equivalents	1110	5,018,486.16	76,272,391.34	75,661,368.72	5,629,508.78
Investments	1160	8,738,167.56	4,462,812.43	4,282,349.52	8,918,630.47
Accounts Receivable, Net	1130	40,546.15	0.00	40,546.15	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		13,797,199.87	80,735,203.77	79,984,264.39	14,548,139.25
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	267,936.78	158,542.04	267,936.78
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	391,986.59	381,171.71	391,986.59	381,171.71
Internal Accounts Payable	2290	13,246,671.24	80,086,095.28	79,433,735.76	13,899,030.76
Total Liabilities		13,797,199.87	80,735,203.77	79,984,264.39	14,548,139.25

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, 2014

	Account Number	Academics Solutions High School	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 Davie	Charter School of Excellence Davie 2	Charter School of Excellence Ft Laud	Charter School of Excellence Riverland
ASSETS																		
Cash and Cash Equivalents	1110	63,518.45	12,324.00	9,046.62	392,902.00	15,159.00	34,448.00	22,906.00	118,119.00	1,713.61	43,956.16	31,753.06	173,267.59	185,577.66	6,801.98	14,067.47	5,042.49	12,521.87
Investments	1160	-	-	-	10,000.00	-	-	-	-	-	-	-	456,323.16	-	-	-	-	-
Accounts Receivable, net	1130	11,467.37	5,454.00	-	-	-	-	-	-	-	2,064.02	10,764.64	-	-	-	-	-	-
Interest Receivable	1170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deposits Receivable	1210	-	10,000.00	15,088.00	15,777.00	-	-	-	61,967.00	34,039.11	-	48,000.00	-	8,914.00	8,086.67	-	-	8,262.47
Due from Other Agencies	1220	-	-	466.22	-	-	-	-	-	-	2,467.80	84,345.76	951,449.07	-	59,009.75	99,757.25	102,482.05	17,769.87
Internal Balances		-	-	-	164,815.00	50,000.00	51,779.00	46,000.00	281,000.00	-	-	-	-	-	13,698.77	12,356.26	939.44	2,712.70
Inventory	1150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	1230	124,155.38	2,218.00	-	294,633.00	4,384.00	921.00	7,594.00	183,299.00	-	804.80	56,908.42	-	-	-	-	-	-
Restricted Assets:																		
Cash with Fiscal Agent	1114	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Assets:																		
Land	1310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction in Progress	1360	-	-	-	-	-	-	-	-	-	-	-	2,259.64	-	-	-	-	-
Improvements Other Than Buildings	1320	5,500.00	-	14,563.00	420,856.00	-	-	-	-	-	3,135.00	8,910.00	1,059,207.24	1,002,678.73	219,409.18	27,807.97	-	112,184.67
Less Accumulated Depreciation	1329	(538.69)	-	(1,455.87)	(258,887.00)	-	-	-	-	-	(424.66)	(1,206.91)	(457,139.48)	(548,368.95)	(136,780.50)	(6,477.75)	-	(78,607.42)
Buildings and Fixed Equipment	1330	10,082.45	-	-	98,329.00	12,175.00	-	1,250.00	141,931.00	7,700.00	1,475.83	134,604.47	-	404,540.70	79,569.29	21,994.68	-	138,647.43
Less Accumulated Depreciation	1339	(1,932.46)	-	-	(26,841.00)	(1,218.00)	-	(625.00)	(101,479.00)	(1,070.00)	(387.12)	(125,490.26)	-	(288,708.10)	(49,603.80)	(5,123.57)	-	(97,149.78)
Furniture, Fixtures and Equipment	1340	28,194.29	12,021.00	11,202.00	959,702.00	380,366.00	-	72,545.00	475,154.00	21,612.89	35,458.21	362,046.95	938,703.21	122,781.33	118,168.32	14,965.30	710.41	72,208.73
Less Accumulated Depreciation	1349	(6,354.92)	(1,362.00)	(2,217.40)	(710,486.00)	(132,371.00)	-	(37,217.00)	(352,417.00)	(9,214.58)	(34,203.12)	(328,986.06)	(405,131.57)	(87,625.21)	(73,666.58)	(3,486.10)	-	(50,596.41)
Motor Vehicles	1350	-	-	-	-	-	-	-	-	-	-	-	163,408.00	-	-	-	-	-
Less Accumulated Depreciation	1359	-	-	-	-	-	-	-	-	-	-	-	(70,524.68)	-	-	-	-	-
Property Under Capital Leases	1370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Depreciation	1379	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Audio Visual Materials	1381	-	-	-	86,082.00	32,529.00	1,375.00	23,682.00	73,516.00	-	-	-	531,911.01	-	-	-	-	-
Less Accumulated Depreciation	1388	-	-	-	(55,154.00)	(11,548.00)	(413.00)	(11,401.00)	(36,780.00)	-	-	-	(229,565.57)	-	-	-	-	-
Computer Software	1382	-	-	-	8,965.00	4,200.00	-	8,508.00	8,909.00	-	-	25,000.00	-	-	-	-	-	-
Less Accumulated Amortization	1389	-	-	-	(8,965.00)	-	-	(4,254.00)	(6,996.00)	-	-	(25,000.00)	-	-	-	-	-	-
Total Assets		234,091.87	40,655.00	46,692.57	1,391,728.00	353,676.00	88,110.00	128,988.00	846,223.00	54,781.03	54,346.92	281,650.07	3,114,167.62	799,790.16	244,693.08	175,861.51	109,174.39	137,954.13
LIABILITIES AND NET ASSETS																		
LIABILITIES																		
Salaries and Wages Payable	2110	-	14,100.00	-	190,352.00	8,499.00	7,995.00	19,326.00	104,199.00	-	22,677.60	72,736.71	420,956.67	55,896.89	7,627.53	24,494.81	3,337.37	5,543.80
Payroll Deductions and Withholdings	2170	54,513.52	-	-	-	-	-	-	-	-	-	-	-	-	-	2,635.23	-	-
Accounts Payable	2120	56,974.98	5,605.00	24,599.86	189,171.00	2,509.00	-	106,301.00	2,433.58	210.00	32,690.69	87,061.14	21,641.11	-	11,778.31	654.99	2,767.86	-
Due to Fiscal Agent	2240	-	-	-	-	-	-	-	-	-	92,696.41	229,278.48	-	-	-	-	-	-
Deposits Payable	2220	-	-	-	-	-	-	7,925.00	-	-	-	-	-	-	-	-	-	-
Due to Other Agencies	2230	-	-	-	-	-	-	-	-	-	-	17,298.34	-	96,624.50	-	-	-	-
Noncurrent Liabilities:																		
Portion Due Within One Year:																		
Notes Payable	2310	8,621.50	-	13,549.86	-	15,000.00	-	32,000.00	90,000.00	265,838.00	-	-	-	73,000.00	37,000.00	-	-	50,223.59
Obligations Under Capital Leases	2315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liability for Compensated Absences	2330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue- Short Term	2410	-	-	-	-	-	-	1,844.00	-	-	-	-	-	-	-	-	-	-
Portion Due After One Year:																		
Notes Payable	2310	-	-	-	476,000.00	70,000.00	66,500.00	-	51,779.00	-	-	-	-	-	-	-	-	-
Obligations Under Capital Leases	2315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated Liability for Long-Term Claims	2350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue- Long Term	2410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities		120,110.00	19,705.00	38,149.72	855,523.00	96,008.00	74,495.00	53,170.00	360,204.00	268,271.58	115,584.01	352,004.22	508,017.81	247,162.50	44,627.53	38,908.35	3,992.36	58,535.25
NET ASSETS																		
Invested in Capital Assets, Net of Related Debt		-	5,055.00	22,091.73	371,101.00	214,133.00	962.00	52,488.00	150,059.00	19,028.31	5,054.14	49,878.19	-	-	-	-	-	-
Restricted For:																		
Categorical Carryover Programs	2780	-	-	-	-	-	-	-	-	-	-	-	2,699,584.26	608,607.44	222,402.45	60,077.68	74,291.67	68,716.85
Capital Projects	2780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Purposes	2780	113,981.87	-	-	-	-	-	-	-	-	-	-	(93,434.45)	-	(22,336.90)	76,875.48	30,890.36	10,702.03
Unrestricted	2790	-	15,895.00	(13,548.88)	165,104.00	43,535.00	12,653.00	23,330.00	335,960.00	(232,518.86)	(66,291.23)	(120,232.34)	-	(55,979.78)	-	-	-	-
Total Net Assets		113,981.87	20,950.00	8,542.85	536,205.00	257,668.00	13,615.00	75,818.00	486,019.00	(213,490.55)	(61,237.09)	(70,354.15)	2,606,149.81	552,627.66	200,065.55	136,953.16	105,182.03	79,418.88
Total Liabilities and Net Assets		234,091.87	40,655.00	46,692.57	1,391,728.00	353,676.00	88,110.00	128,988.00	846,223.00	54,781.03	54,346.92	281,650.07	3,114,167.62	799,790.16	244,693.08	175,861.51	109,174.39	137,954.13

The notes to the 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, 2014

	Account Number	Charter School of Excellence Riverland 2	Charter School of Excellence Tamarac 1	Charter School of Excellence Tamarac 2	Discovery Middle Charter	Dolphin Park High	Eagles' Nest Elementary	Eagles' Nest Middle	Everest Charter School	Excelsior Charter of Broward	Flagler High	Florida Intercultural Academy	Florida Intercultural Academy West	Florida Virtual Academy	Franklin Academy A	Franklin Academy B	Franklin Academy E	Franklin Academy F	
ASSETS																			
Cash and Cash Equivalents	1110	12,150.68	24,144.96	29,839.86	142,259.95	599,963.41	-	-	5,718.86	101,828.51	279,196.81	17,914.00	5,814.00	-	350,455.62	12,585.56	126,767.82	30,866.76	
Investments	1160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Receivable, net	1130	-	-	-	2,162.74	30,277.00	-	-	9.00	414.77	-	-	-	-	-	-	-	-	
Interest Receivable	1170	-	-	-	-	-	-	-	-	-	41,293.00	-	-	-	-	-	-	-	
Deposits Receivable	1210	-	25,429.00	600.00	12,000.00	-	-	-	-	-	-	556.00	-	-	-	-	-	-	
Due from Other Agencies	1220	-	199,745.89	65,775.26	18,295.44	-	-	-	1,320.00	-	-	-	58,587.00	-	722,722.04	348,837.15	47,762.39	186,317.66	
Internal Balances		12,479.15	29,148.56	16,282.81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory	1150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepaid Items	1230	-	-	-	24,481.36	-	-	-	6,757.15	24,361.66	-	-	-	-	7,093.30	-	532,892.34	-	
Restricted Assets:																			
Cash with Fiscal Agent	1114	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Assets:																			
Land	1310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction in Progress	1360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements Other Than Buildings	1320	-	231,242.60	71,681.12	4,455.00	-	-	-	-	-	-	234,537.00	195,894.00	-	53,353.20	-	-	-	
Less Accumulated Depreciation	1329	-	(101,454.65)	(18,921.19)	(603.45)	-	-	-	-	-	-	(213,656.00)	(27,533.00)	-	(4,052.23)	-	-	-	
Buildings and Fixed Equipment	1330	19,231.47	230,683.85	99,066.12	1,890.49	-	-	-	34,500.00	141,924.77	-	-	-	-	-	-	-	-	
Less Accumulated Depreciation	1339	(5,246.72)	(101,209.50)	(26,149.81)	(343.35)	-	-	-	(6,900.00)	(30,873.93)	-	-	-	-	-	-	-	-	
Furniture, Fixtures and Equipment	1340	8,921.00	49,835.32	148,414.69	9,388.90	166,745.00	-	-	15,407.24	67,361.43	75,024.00	126,614.00	45,349.00	-	773,563.14	-	715,409.67	-	
Less Accumulated Depreciation	1349	(2,433.82)	(21,864.59)	(39,176.02)	(5,220.57)	(166,745.00)	-	-	(3,477.59)	(63,941.43)	(23,817.00)	(86,858.00)	(12,894.00)	-	(230,265.74)	-	(58,316.95)	-	
Motor Vehicles	1350	-	-	-	-	-	-	-	-	-	-	-	31,064.00	-	-	-	-	-	
Less Accumulated Depreciation	1359	-	-	-	-	-	-	-	-	-	-	-	(21,745.00)	-	-	-	-	-	
Property Under Capital Leases	1370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Less Accumulated Depreciation	1379	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Audio Visual Materials	1381	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	238,467.44	-	
Less Accumulated Depreciation	1388	-	-	-	-	-	-	-	-	-	-	-	-	-	294,690.53	-	(39,151.31)	-	
Computer Software	1382	-	-	-	-	-	-	-	-	-	-	-	-	-	(237,000.23)	-	-	-	
Less Accumulated Amortization	1389	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Assets		45,101.76	565,701.44	347,412.84	208,766.51	630,240.41	-	-	53,334.66	241,075.78	371,696.81	88,426.00	265,217.00	-	1,730,559.63	361,422.71	1,563,831.40	217,184.42	
LIABILITIES AND NET ASSETS																			
LIABILITIES																			
Salaries and Wages Payable	2110	31,763.42	44,291.43	49,940.66	28,747.60	-	-	-	10,541.22	84,652.81	-	5,184.00	20,817.00	-	430,753.22	-	444,133.83	88,640.13	
Payroll Deductions and Withholdings	2170	300.00	-	-	-	-	-	-	-	-	-	-	-	-	235,457.43	-	16,089.52	-	
Accounts Payable	2120	22,599.34	15,997.10	60,749.42	240.00	284,949.66	-	-	24,431.95	79,782.71	322,568.59	12,251.00	6,058.00	-	62,156.90	445,756.76	52,006.95	30,401.13	
Due to Fiscal Agent	2240	-	-	-	5,919.56	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deposits Payable	2220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Due to Other Agencies	2230	15,461.17	-	-	-	-	-	-	-	-	-	11,343.00	-	-	-	-	-	-	
Noncurrent Liabilities:																			
Portion Due Within One Year:																			
Notes Payable	2310	-	71,396.27	15,000.00	-	-	-	-	-	-	-	-	147,700.00	-	-	-	-	-	
Obligations Under Capital Leases	2315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Liability for Compensated Absences	2330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unearned revenue- Short Term	2410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Portion Due After One Year:																			
Notes Payable	2310	-	107,094.40	-	-	-	-	-	24,000.00	-	-	-	-	-	-	-	-	-	
Obligations Under Capital Leases	2315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Estimated Liability for Long-Term Claims	2350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unearned revenue- Long Term	2410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Liabilities		70,123.93	238,779.20	125,690.08	34,907.16	284,949.66	-	-	58,973.17	164,435.52	322,568.59	28,778.00	174,575.00	-	728,367.55	445,756.76	512,230.30	119,041.26	
NET ASSETS																			
Invested in Capital Assets, Net of Related Debt		-	-	-	9,567.02	53,476.33	-	-	39,529.65	114,470.84	51,207.00	69,956.00	200,816.00	-	-	-	-	-	
Restricted For:																			
Categorical Carryover Programs	2780	70,231.35	108,549.80	191,072.43	-	-	-	-	-	-	-	-	-	-	-	(182,921.50)	-	-	
Capital Projects	2780	-	-	-	-	142,958.00	-	-	-	-	-	-	-	-	-	-	-	-	
Other Purposes	2780	(95,253.52)	218,372.44	30,650.33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unrestricted	2790	-	-	-	164,292.33	148,856.42	-	-	(45,168.16)	(37,830.58)	(2,078.78)	(10,308.00)	(110,174.00)	-	1,002,192.08	98,587.45	1,051,601.10	98,143.16	
Total Net Assets		(25,022.17)	326,922.24	221,722.76	173,859.35	345,290.75	-	-	(5,638.51)	76,640.26	49,128.22	59,648.00	90,642.00	-	1,002,192.08	(84,334.05)	1,051,601.10	98,143.16	
Total Liabilities and Net Assets		45,101.76	565,701.44	347,412.84	208,766.51	630,240.41	-	-	53,334.66	241,075.78	371,696.81	88,426.00	265,217.00	-	1,730,559.63	361,422.71	1,563,831.40	217,184.42	

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR COMPONENT UNITS
 June 30, 2014

	Account Number	Henry McNeal Turner Learning Academy	Hollywood Academy of Arts & Science Elem	Hollywood Academy of Arts & Science Middle	iGeneration Empowerment Academy	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	Kidz Choice Charter	Lauderhill High	Mavericks High of Central Broward	Mavericks High of North Broward	Melrose High
ASSETS																		
Cash and Cash Equivalents	1110	-	1,082,327.00	466,771.00	-	774,612.00	276,418.00	410,755.00	653,015.00	166,853.00	386,240.00	29,472.16	-	43,660.40	762,660.07	165,039.00	131,535.00	150,273.65
Investments	1160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable, net	1130	-	145,084.00	3,938.00	-	163,389.00	28,009.00	25,669.00	431,144.00	-	222.00	45,006.20	-	40.95	30,125.00	72,042.00	75,102.00	24,257.00
Interest Receivable	1170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deposits Receivable	1210	-	49,570.00	-	-	4,165.00	-	8,105.00	9,980.00	-	-	2,601.29	-	1,574.88	-	2,962.00	1,884.00	-
Due From Other Agencies	1220	8,820.00	72,772.00	32,105.00	-	71,427.00	27,577.00	1,060,128.00	-	-	10,103.00	-	-	-	-	-	-	-
Internal Balances		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	1150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	1230	-	8,846.00	3,917.00	-	4,614.00	9,100.00	24,671.00	150,269.00	4,594.00	13,580.00	4,303.73	-	-	-	26,123.00	141,424.00	-
Restricted Assets:																		
Cash with Fiscal Agent	1114	-	37,891.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Assets:																		
Land	1310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction in Progress	1360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Improvements Other Than Buildings	1320	-	20,616.64	-	-	36,875.00	-	17,994.00	306,034.00	-	6,938.00	85,037.54	-	-	32,469.67	243,118.00	443,712.00	-
Less Accumulated Depreciation	1329	-	(10,420.51)	-	-	(11,708.00)	-	(9,762.00)	(108,329.00)	-	(867.00)	(54,610.73)	-	-	(4,154.00)	(169,045.00)	(190,608.00)	-
Buildings and Fixed Equipment	1330	-	-	-	-	10,902.00	-	-	38,128.00	-	-	151,208.00	-	134,750.96	-	-	-	-
Less Accumulated Depreciation	1339	-	-	-	-	(3,828.00)	-	-	(27,653.00)	-	-	(60,453.37)	-	(19,185.79)	-	-	-	-
Furniture, Fixtures and Equipment	1340	62,503.00	702,095.78	181,680.96	-	245,777.00	157,139.00	295,903.00	428,210.00	110,654.00	71,943.00	103,780.95	-	7,585.00	176,012.00	367,489.00	314,074.00	76,682.00
Less Accumulated Depreciation	1349	(55,687.00)	(421,772.05)	(108,258.50)	-	(129,447.00)	(61,190.00)	(91,756.00)	(318,143.00)	(17,410.00)	(14,112.00)	(77,814.20)	-	(2,751.00)	(176,012.00)	(223,879.00)	(150,020.00)	(24,336.00)
Motor Vehicles	1350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Depreciation	1359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Under Capital Leases	1370	-	12,144,126.00	4,761,230.99	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Depreciation	1379	-	(517,249.81)	(202,793.17)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Audio Visual Materials	1381	-	24,960.00	7,020.00	-	-	20,930.00	69,470.00	15,358.00	-	13,959.00	12,031.11	-	-	-	-	-	-
Less Accumulated Depreciation	1388	-	(6,695.00)	(1,950.00)	-	-	(11,170.00)	(24,173.00)	(14,555.00)	-	(1,828.00)	(8,524.00)	-	-	-	-	-	-
Computer Software	1382	-	834,044.17	121,966.54	-	-	2,910.00	20,946.00	42,815.00	-	-	-	-	-	-	-	-	-
Less Accumulated Amortization	1389	-	(593,608.59)	(65,553.88)	-	-	(2,771.00)	(10,904.00)	(37,652.00)	-	-	-	-	-	-	-	-	-
Total Assets		15,636.00	13,572,586.63	5,200,073.94	-	1,166,778.00	446,952.00	1,797,046.00	1,568,621.00	264,691.00	486,178.00	232,038.68	-	165,675.40	821,100.74	483,849.00	767,103.00	226,876.65
LIABILITIES AND NET ASSETS																		
LIABILITIES																		
Salaries and Wages Payable	2110	8,175.00	319,917.19	65,079.80	-	408,975.00	80,253.00	194,636.00	558,864.00	67,955.00	168,299.00	-	-	33,087.53	-	43,188.00	43,839.00	-
Payroll Deductions and Withholdings	2170	-	55,588.58	3,986.56	-	120,203.00	9,630.00	29,022.00	23,669.00	2,157.00	11,422.00	68,402.11	-	-	-	-	-	-
Accounts Payable	2120	-	52,095.00	149,863.00	-	18,048.00	91,090.00	1,268,528.00	17,187.00	83,059.00	42,709.00	77,839.72	-	-	290,421.62	76,043.00	44,267.00	181,407.31
Due to Fiscal Agent	2240	-	-	30,593.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deposits Payable	2220	-	-	-	-	-	-	6,000.00	-	-	-	-	-	-	-	-	-	-
Due to Other Agencies	2230	-	-	-	-	-	-	37,925.00	29,997.00	-	-	-	-	-	-	-	-	-
Noncurrent Liabilities:																		
Portion Due Within One Year:																		
Notes Payable	2310	-	-	-	-	-	-	133,620.00	115,289.00	-	-	46,913.13	-	-	-	-	-	-
Obligations Under Capital Leases	2315	-	152,778.00	65,476.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liability for Compensated Absences	2330	-	22,070.23	7,180.64	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue- Short Term	2410	-	-	-	-	-	-	10,879.00	-	-	14,893.00	-	-	-	-	-	-	-
Portion Due After One Year:																		
Notes Payable	2310	-	-	-	-	-	-	387,410.00	295,624.00	-	60,015.00	-	-	-	-	123,049.00	243,046.00	-
Obligations Under Capital Leases	2315	-	13,620,806.00	5,562,658.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated Liability for Long-Term Claims	2350	-	-	-	-	-	-	-	150,761.00	-	-	-	-	-	-	-	-	-
Unearned revenue- Long Term	2410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities		8,175.00	14,223,255.00	5,884,837.00	-	547,226.00	180,973.00	2,051,141.00	1,208,270.00	153,171.00	297,338.00	193,154.96	-	33,087.53	290,421.62	242,280.00	331,152.00	181,407.31
NET ASSETS																		
Invested in Capital Assets, Net of Related Debt		6,815.00	(1,559,596.37)	(965,384.06)	-	148,571.00	105,848.00	267,718.00	324,213.00	93,244.00	76,033.00	-	-	120,399.17	298,132.28	217,683.00	417,158.00	52,346.00
Restricted For:																		
Categorical Carryover Programs	2780	-	-	-	-	-	-	-	-	-	-	(190,803.78)	-	-	-	-	-	-
Capital Projects	2780	-	-	-	-	-	-	-	33,000.00	20,000.00	-	-	-	-	386,369.00	-	-	-
Other Purposes	2780	-	-	-	-	-	-	-	-	-	-	229,687.50	-	-	-	-	-	-
Unrestricted	2790	646.00	908,928.00	280,621.00	-	470,981.00	160,131.00	(521,813.00)	3,138.00	(1,724.00)	112,807.00	-	-	12,188.70	(153,822.16)	23,886.00	18,793.00	(6,876.66)
Total Net Assets		7,461.00	(650,668.37)	(684,763.06)	-	619,552.00	265,979.00	(254,095.00)	360,351.00	111,520.00	188,840.00	38,883.72	-	132,587.87	530,679.12	241,569.00	435,951.00	45,469.34
Total Liabilities and Net Assets		15,636.00	13,572,586.63	5,200,073.94	-	1,166,778.00	446,952.00	1,797,046.00	1,568,621.00	264,691.00	486,178.00	232,038.68	-	165,675.40	821,100.74	483,849.00	767,103.00	226,876.65

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR COMPONENT UNITS
 June 30, 2014

	Account Number	New Generation Preparatory High	North Broward Academy of Excellence Elem	North Broward Academy of Excellence Middle	North University High	Obama Academy for Boys	Paragon Academy of Technology	Pathways Academy K-8 Center	Pivot Charter School	Red Shoe Charter School for Girls	Renaissance Charter School Cooper City	Renaissance Charter School Coral Springs	Renaissance Charter School Plantation	Renaissance Charter School University	Rise Academy School of Science & Technology	Rise Academy School of Science & Technology Tamarae	Somerset Academy Conservatory High	Somerset Academy Davie	
ASSETS																			
Cash and Cash Equivalents	1110	-	147,843.00	930,818.00	387,343.88	-	194,405.80	11,185.00	76,408.27	-	553,878.00	1,813,527.00	619,159.00	759,980.00	248,187.10	6,719.12	1,005,788.00	958,769.00	
Investments	1160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Receivable, net	1130	-	133,904.00	8,057.00	24,856.00	-	29.40	71,423.00	-	-	-	24,886.00	59,802.00	-	-	-	-	-	
Interest Receivable	1170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deposits Receivable	1210	-	28,008.00	3,743.00	-	-	-	43,425.00	-	-	41,142.00	5,561.00	11,299.00	43,921.00	65,000.00	19,308.53	-	8,198.00	
Due From Other Agencies	1220	-	67,970.00	119,426.00	-	-	6,893.85	-	328,819.84	-	80,278.00	102,110.00	68,160.00	165,487.00	159,646.80	-	-	-	
Internal Balances		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory	1150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepaid Items	1230	-	15,447.00	2,592.00	-	-	12,911.33	6,685.00	65,389.50	-	8,114.00	14,841.00	6,920.00	6,579.00	50,235.24	79,518.00	547.00	18,657.00	
Restricted Assets:																			
Cash with Fiscal Agent	1114	-	63,975.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Assets:																			
Land	1310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction in Progress	1360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements Other Than Buildings	1320	-	116,292.93	12,450.90	-	-	-	11,436.15	692,769.03	-	-	84,945.00	12,915.64	-	140,405.00	96,733.00	-	-	
Less Accumulated Depreciation	1329	-	(51,263.55)	(8,744.54)	-	-	-	(2,287.23)	(46,184.60)	-	-	(21,796.00)	(430.52)	-	(97,496.05)	(68,351.87)	-	-	
Buildings and Fixed Equipment	1330	-	-	-	-	-	-	-	-	-	-	-	-	-	179,848.99	67,966.68	14,447.00	45,954.00	
Less Accumulated Depreciation	1339	-	-	-	-	-	-	-	-	-	-	-	-	-	(124,885.63)	(48,025.48)	(7,235.00)	(41,953.00)	
Furniture, Fixtures and Equipment	1340	-	518,643.37	113,772.58	178,927.14	-	4,922.99	54,705.38	291,218.05	-	589,766.53	685,250.00	495,531.71	687,302.00	36,338.74	23,347.83	125,952.00	147,856.00	
Less Accumulated Depreciation	1349	-	(366,746.19)	(107,232.60)	(178,927.14)	-	(3,527.85)	(12,038.79)	(57,865.05)	-	(208,864.57)	(337,553.00)	(191,689.58)	(220,017.00)	(25,233.32)	(16,497.65)	(115,185.00)	(113,098.00)	
Motor Vehicles	1350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Less Accumulated Depreciation	1359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property Under Capital Leases	1370	-	6,833,204.97	3,215,625.87	-	-	-	-	-	-	-	18,755,838.00	-	-	-	-	-	-	
Less Accumulated Depreciation	1379	-	(556,779.67)	(262,013.95)	-	-	-	-	-	-	-	(1,250,389.00)	-	-	-	-	-	-	
Audio Visual Materials	1381	-	-	-	-	-	-	-	-	-	-	14,952.00	-	16,978.00	-	-	13,895.00	3,750.00	
Less Accumulated Depreciation	1388	-	-	-	-	-	-	-	-	-	-	(3,968.00)	(2,514.66)	(3,244.00)	-	-	(13,359.00)	(2,765.00)	
Computer Software	1382	-	378,754.97	285,172.19	-	-	-	12,348.00	310,026.02	-	451,129.09	423,070.00	406,149.23	508,685.00	-	-	-	5,546.00	
Less Accumulated Amortization	1389	-	(312,485.95)	(233,253.74)	-	-	-	(4,116.00)	(61,907.89)	-	(245,928.41)	(308,557.00)	(285,172.82)	(223,130.00)	-	-	-	(4,777.00)	
Total Assets		-	7,016,767.88	4,080,412.71	412,199.88	-	215,635.52	192,765.51	1,598,673.17	-	1,269,514.64	20,002,717.00	1,214,169.00	1,742,541.00	632,046.87	160,718.16	1,024,850.00	1,026,137.00	
LIABILITIES AND NET ASSETS																			
LIABILITIES																			
Salaries and Wages Payable	2110	-	235,724.48	36,754.66	-	-	45,637.81	54,346.00	30,497.47	-	294,454.60	350,686.00	176,812.21	312,647.00	165,290.62	-	18,588.00	34,796.00	
Payroll Deductions and Withholdings	2170	-	50,549.88	2,811.85	-	-	-	62,672.00	-	-	51,087.05	59,455.00	29,140.06	50,603.00	-	20,516.29	-	-	
Accounts Payable	2120	-	115,981.00	147,387.00	245,984.09	-	3,687.04	88,526.00	2,295.64	-	28,141.00	42,016.00	33,852.00	23,182.00	2,107.63	-	-	2,104.00	
Due to Fiscal Agent	2240	-	-	-	-	-	-	-	-	-	-	162,050.00	-	-	-	-	-	-	
Deposits Payable	2220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Due to Other Agencies	2230	-	-	-	-	-	-	-	1,501,925.61	-	-	-	-	-	-	159,646.80	-	-	
Noncurrent Liabilities:																			
Portion Due Within One Year:																			
Notes Payable	2310	-	-	-	-	-	-	12,000.00	-	-	-	-	-	-	297,685.00	-	-	-	
Obligations Under Capital Leases	2315	-	107,667.00	50,667.00	-	-	-	-	-	-	-	325,411.00	-	-	-	-	-	-	
Liability for Compensated Absences	2330	-	18,313.64	4,594.49	-	-	-	-	-	-	18,258.35	30,070.00	18,772.40	13,994.00	-	-	-	-	
Unearned revenue- Short Term	2410	-	-	-	-	-	-	-	10,476.98	-	-	2,759.00	-	-	-	-	-	-	
Portion Due After One Year:																			
Notes Payable	2310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Obligations Under Capital Leases	2315	-	6,600,474.00	3,106,106.00	-	-	-	-	-	-	-	20,729,902.00	-	-	-	-	-	-	
Estimated Liability for Long-Term Claims	2350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unearned revenue- Long Term	2410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Liabilities		-	7,128,710.00	3,348,321.00	245,984.09	-	49,324.85	217,544.00	1,545,195.70	-	391,941.00	21,702,349.00	258,576.67	400,426.00	465,083.25	180,163.09	18,588.00	36,900.00	
NET ASSETS																			
Invested in Capital Assets, Net of Related Debt		-	(84,545.12)	(140,996.29)	-	-	1,395.14	57,733.51	-	-	586,102.64	(3,013,521.00)	448,830.33	766,574.00	-	-	18,515.00	40,513.00	
Restricted For:																			
Categorical Carryover Programs	2780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Projects	2780	-	-	-	31,488.00	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Purposes	2780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unrestricted	2790	-	(27,397.00)	873,088.00	134,727.79	-	164,915.53	(82,512.00)	53,477.47	-	291,471.00	1,313,889.00	506,762.00	575,541.00	-	-	987,747.00	948,724.00	
Total Net Assets		-	(111,942.12)	732,091.71	166,215.79	-	166,310.67	(24,778.49)	53,477.47	-	877,573.64	(1,699,632.00)	955,592.33	1,342,115.00	166,963.62	(19,444.93)	1,006,262.00	989,237.00	
Total Liabilities and Net Assets		-	7,016,767.88	4,080,412.71	412,199.88	-	215,635.52	192,765.51	1,598,673.17	-	1,269,514.64	20,002,717.00	1,214,169.00	1,742,541.00	632,046.87	160,718.16	1,024,850.00	1,026,137.00	

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR COMPONENT UNITS
 June 30, 2014

	Account Number	Somerset Academy East Preparatory	Somerset Academy Elem**	Somerset Academy High	Somerset Academy Hollywood	Somerset Academy Hollywood Middle	Somerset Academy Middle	Somerset Academy Miramar	Somerset Academy Miramar High	Somerset Academy Miramar Middle	Somerset Academy Neighborhood	Somerset Academy North Lauderdale	Somerset Academy Pompano	Somerset Academy Pompano Middle	Somerset Miramar South	Somerset Pines Academy	Somerset Preparatory High Broward Campus
ASSETS																	
Cash and Cash Equivalents	1110	1,231,151.00	2,295,252.00	1,560,843.00	37,768.00	9,706.00	865,541.00	3,193,737.00	271,442.00	971,410.00	378,885.00	1,207,042.00	109,832.00	34,398.00	451,539.00	780,639.00	272,636.00
Investments	1160	-	38,934.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable, net	1130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Receivable	1170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deposits Receivable	1210	30,691.00	4,460.00	-	1,427.00	-	11,363.00	-	29,167.00	13,739.00	-	49,081.00	20,000.00	-	-	25,724.00	7,136.00
Due from Other Agencies	1220	-	-	-	36,037.00	-	-	-	-	-	-	-	-	7,021.00	-	-	51,877.00
Internal Balances		128,693.00	300,000.00	-	-	-	-	1,419,100.00	-	-	-	-	-	-	-	-	56,000.00
Inventory	1150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	1230	67,463.00	329,281.00	298,121.00	24,424.00	694.00	387,851.00	156,967.00	41,847.00	104,632.00	45,253.00	53,937.00	12,895.00	704.00	1,474.00	43,298.00	13,296.00
Restricted Assets:																	
Cash with Fiscal Agent	1114	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Assets:																	
Land	1310	-	-	-	-	-	-	-	-	-	43,540.00	-	-	-	-	-	-
Construction in Progress	1360	-	-	-	-	-	-	53,302.00	-	-	-	-	-	-	-	-	-
Improvements Other Than Buildings	1320	-	-	221,764.00	-	-	281,706.00	-	51,461.00	38,608.00	-	311,199.00	54,743.00	-	1,950.00	162,655.00	-
Less Accumulated Depreciation	1329	-	-	(85,152.00)	-	-	(202,753.00)	-	(26,471.00)	(16,945.00)	-	(209,538.00)	(20,681.00)	-	(195.00)	(57,336.00)	-
Buildings and Fixed Equipment	1330	122,934.00	1,158,394.00	3,369,218.00	6,780.00	-	619,211.00	466,151.00	21,858.00	207,224.00	100,478.00	98,193.00	12,829.00	-	-	-	51,703.00
Less Accumulated Depreciation	1339	(77,330.00)	(508,061.00)	(388,859.00)	(678.00)	-	(244,335.00)	(354,699.00)	(13,358.00)	(150,059.00)	(47,386.00)	(60,007.00)	(3,715.00)	-	-	-	(36,423.00)
Furniture, Fixtures and Equipment	1340	454,243.00	1,511,665.00	1,336,513.00	90,767.00	10,080.00	1,311,511.00	1,104,567.00	481,319.00	384,784.00	581,691.00	831,340.00	105,186.00	20,573.00	2,350.00	512,112.00	315,654.00
Less Accumulated Depreciation	1349	(416,879.00)	(1,233,597.00)	(1,023,072.00)	(9,874.00)	(1,227.00)	(1,109,769.00)	(853,852.00)	(253,208.00)	(277,462.00)	(361,824.00)	(571,960.00)	(33,384.00)	(2,638.00)	(346.00)	(298,251.00)	(218,761.00)
Motor Vehicles	1350	-	2,150.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Depreciation	1359	-	(215.00)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Under Capital Leases	1370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Depreciation	1379	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Audio Visual Materials	1381	60,764.00	196,227.00	155,691.00	19,700.00	3,207.00	97,652.00	195,045.00	153,807.00	28,078.00	106,293.00	120,580.00	39,703.00	4,846.00	-	84,844.00	102,751.00
Less Accumulated Depreciation	1388	(59,977.00)	(163,420.00)	(92,437.00)	(1,970.00)	(321.00)	(55,783.00)	(172,524.00)	(71,074.00)	(26,144.00)	(57,174.00)	(102,773.00)	(11,436.00)	(485.00)	-	(45,976.00)	(75,094.00)
Computer Software	1382	16,309.00	138,181.00	53,952.00	2,700.00	-	74,954.00	31,457.00	3,462.00	25,475.00	4,042.00	1,741.00	2,700.00	3,000.00	1,500.00	10,088.00	-
Less Accumulated Amortization	1389	(12,078.00)	(133,061.00)	(44,482.00)	(270.00)	-	(67,811.00)	(30,824.00)	(1,905.00)	(25,475.00)	(945.00)	(853.00)	(270.00)	(300.00)	(450.00)	(3,447.00)	-
Total Assets		1,545,984.00	3,936,190.00	5,362,100.00	206,811.00	22,139.00	1,969,338.00	5,208,427.00	688,347.00	1,277,865.00	792,853.00	1,727,982.00	288,402.00	67,119.00	457,822.00	1,270,350.00	484,775.00
LIABILITIES AND NET ASSETS																	
LIABILITIES																	
Salaries and Wages Payable	2110	69,481.00	270,723.00	285,190.00	5,966.00	4,973.00	181,705.00	163,009.00	49,489.00	118,381.00	187,422.00	208,492.00	54,622.00	5,388.00	23,874.00	159,941.00	32,141.00
Payroll Deductions and Withholdings	2170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	2120	32,570.00	324,303.00	10,911.00	28,715.00	-	-	290,188.00	75,754.00	-	-	7,580.00	4,475.00	-	-	16,399.00	-
Due to Fiscal Agent	2240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deposits Payable	2220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Agencies	2230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Noncurrent Liabilities:																	
Portion Due Within One Year:																	
Notes Payable	2310	-	-	387,600.00	115,849.00	12,844.00	-	-	106,000.00	-	-	-	-	-	-	-	-
Obligations Under Capital Leases	2315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liability for Compensated Absences	2330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue- Short Term	2410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Portion Due After One Year:																	
Notes Payable	2310	-	-	1,780,640.00	-	-	-	-	404,385.00	-	-	-	56,000.00	-	-	-	-
Obligations Under Capital Leases	2315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated Liability for Long-Term Claims	2350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue- Long Term	2410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities		102,051.00	595,026.00	2,464,341.00	150,530.00	17,817.00	181,705.00	453,197.00	635,628.00	118,381.00	187,422.00	216,072.00	115,097.00	5,388.00	23,874.00	176,340.00	32,141.00
NET ASSETS																	
Invested in Capital Assets, Net of Related Debt		87,986.00	968,263.00	3,115,536.00	-	-	704,583.00	438,623.00	-	188,084.00	368,715.00	417,922.00	89,675.00	24,996.00	4,809.00	364,689.00	139,830.00
Restricted For:																	
Categorical Carryover Programs	2780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects	2780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Purposes	2780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted	2790	1,355,947.00	2,372,901.00	(217,777.00)	56,281.00	4,322.00	1,083,050.00	4,316,607.00	52,719.00	971,400.00	236,716.00	1,093,988.00	83,630.00	36,735.00	429,139.00	729,321.00	312,804.00
Total Net Assets		1,443,933.00	3,341,164.00	2,897,759.00	56,281.00	4,322.00	1,787,633.00	4,755,230.00	52,719.00	1,159,484.00	605,431.00	1,511,910.00	173,305.00	61,731.00	433,948.00	1,094,010.00	452,634.00
Total Liabilities and Net Assets		1,545,984.00	3,936,190.00	5,362,100.00	206,811.00	22,139.00	1,969,338.00	5,208,427.00	688,347.00	1,277,865.00	792,853.00	1,727,982.00	288,402.00	67,119.00	457,822.00	1,270,350.00	484,775.00

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR COMPONENT UNITS
 June 30, 2014

Exhibit J-1f
 Page 60

	Account Number	Somerset Preparatory Middle	Somerset Village Academy	Somerset Village Academy Middle	South Broward Montessori	SunEd High School	Sunshine Elementary	West Broward Academy at Excelsior	Broward Education Foundation	Total NonMajor Component Units
ASSETS										
Cash and Cash Equivalents	1110	427,607.00	898,313.00	256,357.00	-	520,501.70	355,617.38	70,579.93	115,512.00	32,412,583.22
Investments	1160	-	-	-	-	-	-	-	2,251,646.00	2,756,903.16
Accounts Receivable, net	1130	-	-	-	-	382,513.98	58.10	14.00	98,789.00	1,910,974.17
Interest Receivable	1170	-	-	-	-	-	-	-	-	41,293.00
Deposits Receivable	1210	-	27,932.00	246.00	-	5,040.00	-	-	-	825,172.95
Due from Other Agencies	1220	-	-	-	-	-	-	50.00	-	5,443,819.09
Internal Balances		-	-	-	-	-	-	-	-	2,585,004.69
Inventory	1150	-	-	-	-	-	-	-	1,131,354.00	1,131,354.00
Prepaid Items	1230	30,864.00	24,350.00	12,189.00	-	25,971.78	47,728.17	559.37	4,865,386.00	8,539,566.53
Restricted Assets:										
Cash with Fiscal Agent	1114	-	-	-	-	-	-	-	-	101,866.00
Capital Assets:										
Land	1310	-	-	-	-	-	-	-	-	43,540.00
Construction in Progress	1360	-	-	-	-	-	-	-	-	55,561.64
Improvements Other Than Buildings	1320	42,517.00	119,356.00	11,885.00	-	4,967.17	-	-	-	7,328,968.38
Less Accumulated Depreciation	1329	(16,038.00)	(53,386.00)	(9,320.00)	-	(1,778.00)	-	-	-	(3,411,759.35)
Buildings and Fixed Equipment	1330	26,837.00	22,938.00	-	-	-	9,112.60	10,590.88	-	8,527,253.66
Less Accumulated Depreciation	1339	(13,614.00)	(8,666.00)	-	-	-	(381.70)	(568.34)	-	(3,111,710.71)
Furniture, Fixtures and Equipment	1340	323,986.00	491,894.00	324,393.00	-	117,580.80	47,652.40	-	-	23,442,797.24
Less Accumulated Depreciation	1349	(168,077.00)	(383,668.00)	(261,437.00)	-	(54,279.00)	(40,379.85)	-	-	(14,351,354.00)
Motor Vehicles	1350	-	-	-	-	-	-	-	-	196,622.00
Less Accumulated Depreciation	1359	-	-	-	-	-	-	-	-	(92,484.68)
Property Under Capital Leases	1370	-	-	-	-	-	-	-	-	45,710,025.83
Less Accumulated Depreciation	1379	-	-	-	-	-	-	-	-	(2,789,225.60)
Audio Visual Materials	1381	67,754.00	46,268.00	95,534.00	-	-	-	-	-	2,793,649.56
Less Accumulated Depreciation	1388	(32,042.00)	(31,674.00)	(62,227.00)	-	-	-	-	-	(1,246,599.01)
Computer Software	1382	-	16,457.00	61,880.00	-	-	-	-	-	4,070,041.98
Less Accumulated Amortization	1389	-	(5,247.00)	(31,059.00)	-	-	-	-	-	(2,793,510.28)
Total Assets		689,794.00	1,164,867.00	398,441.00	-	1,000,518.43	419,407.10	81,225.84	8,462,687.00	120,120,353.47
LIABILITIES AND NET ASSETS										
LIABILITIES										
Salaries and Wages Payable	2110	62,885.00	67,744.00	28,123.00	-	-	93,337.28	21,524.11	-	8,040,121.46
Payroll Deductions and Withholdings	2170	-	-	-	-	-	-	-	-	959,911.08
Accounts Payable	2120	-	36,319.00	-	-	17,457.07	6,604.12	10,292.56	393,002.00	6,346,738.83
Due to Fiscal Agent	2240	-	-	-	-	-	-	-	-	520,537.45
Deposits Payable	2220	-	-	-	-	-	-	-	-	13,925.00
Due to Other Agencies	2230	-	-	-	-	-	6,893.85	-	-	1,877,115.27
Noncurrent Liabilities:										
Portion Due Within One Year:										
Notes Payable	2310	-	-	-	-	-	-	-	-	2,047,129.35
Obligations Under Capital Leases	2315	-	-	-	-	-	-	-	-	701,999.00
Liability for Compensated Absences	2330	-	-	-	-	-	-	-	-	133,253.75
Unearned revenue- Short Term	2410	-	-	-	-	-	-	-	-	40,851.98
Portion Due After One Year:										
Notes Payable	2310	-	-	-	-	-	-	-	-	4,145,542.40
Obligations Under Capital Leases	2315	-	-	-	-	-	-	-	-	49,619,946.00
Estimated Liability for Long-Term Claims	2350	-	-	-	-	-	-	-	-	150,761.00
Unearned revenue- Long Term	2410	-	-	-	-	-	-	14,778.40	-	14,778.40
Total Liabilities		62,885.00	104,063.00	28,123.00	-	17,457.07	106,835.25	46,595.07	393,002.00	74,612,610.97
NET ASSETS										
Invested in Capital Assets, Net of Related Debt		231,323.00	214,272.00	129,649.00	-	66,490.97	16,003.45	10,022.54	-	7,294,126.40
Restricted For:										
Categorical Carryover Programs	2780	-	-	-	-	-	-	-	-	3,729,808.65
Capital Projects	2780	-	-	-	-	-	-	-	-	613,815.00
Other Purposes	2780	-	-	-	-	-	-	-	4,865,385.00	5,513,038.83
Unrestricted	2790	395,586.00	846,532.00	240,669.00	-	916,570.39	296,568.40	24,608.23	3,204,300.00	28,356,953.62
Total Net Assets		626,909.00	1,060,804.00	370,318.00	-	983,061.36	312,571.85	34,630.77	8,069,685.00	45,507,742.50
Total Liabilities and Net Assets		689,794.00	1,164,867.00	398,441.00	-	1,000,518.43	419,407.10	81,225.84	8,462,687.00	120,120,353.47

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 ACADEMICS SOLUTIONS HIGH SCHOOL
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2a
 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	495,813.20	-	755,307.01	-	259,493.81
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	1,567.68	-	-	-	(1,567.68)
General Administration	7200	-	-	-	-	-
School Administration	7300	145,634.22	-	-	-	(145,634.22)
Facilities Acquisition and Construction	7400	73,100.29	-	-	-	(73,100.29)
Fiscal Services	7500	264,727.83	-	-	-	(264,727.83)
Food Services	7600	-	-	-	-	-
Central Services	7700	2,030.84	-	-	-	(2,030.84)
Pupil Transportation Services	7800	15,313.00	-	21,235.50	-	5,922.50
Operation of Plant	7900	45,114.11	-	-	-	(45,114.11)
Maintenance of Plant	8100	16,941.83	-	-	-	(16,941.83)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,060,243.00	-	776,542.51	-	(283,700.49)

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	397,646.75
Investment Earnings	35.61
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	397,682.36
Change in Net Assets	113,981.87
Net Assets - July 1, 2013	-
Net Assets - June 30, 2014	113,981.87

*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
 ALPHA INTERNATIONAL ACADEMY
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2b
 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	168,561.00	27,942.00	24,335.00	-	(116,284.00)
Pupil Personnel Services	6100	14,274.00	-	-	-	(14,274.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	13,791.95	-	-	-	(13,791.95)
School Administration	7300	69,469.00	-	-	-	(69,469.00)
Facilities Acquisition and Construction	7400	82,825.00	-	-	-	(82,825.00)
Fiscal Services	7500	3,185.00	-	-	-	(3,185.00)
Food Services	7600	24,474.00	3,569.00	10,507.00	-	(10,398.00)
Central Services	7700	18,209.00	-	-	-	(18,209.00)
Pupil Transportation Services	7800	13,638.00	-	-	-	(13,638.00)
Operation of Plant	7900	26,354.00	-	-	-	(26,354.00)
Maintenance of Plant	8100	161.00	-	-	-	(161.00)
Administrative Technology	8200	2,100.00	-	-	-	(2,100.00)
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		437,041.95	31,511.00	34,842.00	-	(370,688.95)

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	375,955.95
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	375,955.95
Change in Net Assets	5,267.00
Net Assets - July 1, 2013	15,683.00
Net Assets - June 30, 2014	20,950.00

*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
 ATLANTIC MONTESSORI CHARTER SCHOOL
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2c
 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	482,804.96	19,866.78	-	-	(462,938.18)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	330.00	-	-	-	(330.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	7,936.00	-	-	-	(7,936.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	233,853.47	-	-	-	(233,853.47)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	21,243.15	-	-	-	(21,243.15)
Food Services	7600	21,861.23	25,811.31	-	-	3,950.08
Central Services	7700	2,363.97	-	-	-	(2,363.97)
Pupil Transportation Services	7800	2,438.50	11,704.53	-	-	9,266.03
Operation of Plant	7900	163,954.64	-	-	-	(163,954.64)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	38,114.53	60,296.35	-	-	22,181.82
Interest on Long-term Debt	9200	3,549.86	-	-	-	(3,549.86)
Unallocated Depreciation/Amortization Expense*		2,623.27				(2,623.27)
Total Component Unit Activities		981,073.58	117,678.97	-	-	(863,394.61)

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	25,718.28
Investment Earnings	-
Miscellaneous	859,442.18
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	885,160.46
Change in Net Assets	21,765.85
Net Assets - July 1, 2013	(13,223.00)
Net Assets - June 30, 2014	8,542.85

*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
 BEN GAMLA CHARTER
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2d
 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	2,234,938.00	-	22,876.00	-	(2,212,062.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	2,246.00	-	-	-	(2,246.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	50,794.00	-	-	-	(50,794.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	538,214.00	-	-	-	(538,214.00)
Facilities Acquisition and Construction	7400	5,394.00	-	-	-	(5,394.00)
Fiscal Services	7500	86,850.00	-	-	-	(86,850.00)
Food Services	7600	188,547.00	46,861.00	86,559.00	-	(55,127.00)
Central Services	7700	101,211.00	-	-	-	(101,211.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	1,081,788.00	63,712.00	-	243,631.00	(774,445.00)
Maintenance of Plant	8100	256,004.00	-	-	-	(256,004.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	140,857.00	164,237.00	-	-	23,380.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		4,686,843.00	274,810.00	109,435.00	243,631.00	(4,058,967.00)

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	3,820,632
Investment Earnings	-
Miscellaneous	234,538.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,055,170.00
Change in Net Assets	(3,797.00)
Net Assets - July 1, 2013	540,002
Net Assets - June 30, 2014	536,205.00

*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
 BEN GAMLA CHARTER HIGH SCHOOL
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2e
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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	525,622.00	-	3,865.00	-	(521,757.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	9,688.00	-	-	-	(9,688.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	10,729.00	-	-	-	(10,729.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	288,590.00	-	-	-	(288,590.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	18,450.00	-	-	-	(18,450.00)
Food Services	7600	-	-	-	-	-
Central Services	7700	22,644.00	-	-	-	(22,644.00)
Pupil Transportation Services	7800	17,809.00	-	-	-	(17,809.00)
Operation of Plant	7900	56,032.00	-	-	74,074.00	18,042.00
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		949,564.00	-	3,865.00	74,074.00	(871,625.00)

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	705,437.00
Investment Earnings	-
Miscellaneous	2,800.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	708,237.00
Change in Net Assets	(163,388.00)
Net Assets - July 1, 2013	421,056.00
Net Assets - June 30, 2014	257,668.00

*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
 BEN GAMLA CHARTER SCHOOL HALLANDALE
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2f
 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	99,300.00	-	592.00	-	(98,708.00)
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	7,779.00	-	-	-	(7,779.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	36,629.00	-	-	-	(36,629.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	4,200.00	-	-	-	(4,200.00)
Food Services	7600	-	-	-	-	-
Central Services	7700	5,262.00	-	-	-	(5,262.00)
Pupil Transportation Services	7800	4,838.00	-	-	-	(4,838.00)
Operation of Plant	7900	13,149.00	-	-	13,235.00	86.00
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		171,157.00	-	592.00	13,235.00	(157,330.00)

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	163,678.00
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	163,678.00
Change in Net Assets	6,348.00
Net Assets - July 1, 2013	7,267.00
Net Assets - June 30, 2014	13,615.00

*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
 BEN GAMLA NORTH
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2g
 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	201,951.00	-	1,114.00	-	(200,837.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	1,410.00	-	-	-	(1,410.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	11,903.00	-	-	-	(11,903.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	106,149.00	-	-	-	(106,149.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	11,250.00	-	-	-	(11,250.00)
Food Services	7600	-	-	-	-	-
Central Services	7700	11,250.00	-	-	-	(11,250.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	137,079.00	-	-	35,439.00	(101,640.00)
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		481,242.00	-	1,114.00	35,439.00	(444,689.00)

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	441,131.00
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	441,131.00
Change in Net Assets	(3,558.00)
Net Assets - July 1, 2013	79,376.00
Net Assets - June 30, 2014	75,818.00

*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
 BEN GAMLA SOUTH
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2h
 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	1,472,642.00	-	18,577.00	-	(1,454,065.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	50.00	-	-	-	(50.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	12,729.00	-	-	-	(12,729.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	561,741.00	-	-	-	(561,741.00)
Facilities Acquisition and Construction	7400	25,271.00	-	-	-	(25,271.00)
Fiscal Services	7500	58,800.00	-	-	-	(58,800.00)
Food Services	7600	151,159.00	26,317.00	93,154.00	-	(31,688.00)
Central Services	7700	75,609.00	-	-	-	(75,609.00)
Pupil Transportation Services	7800	81,000.00	-	-	-	(81,000.00)
Operation of Plant	7900	473,126.00	-	-	168,217.00	(304,909.00)
Maintenance of Plant	8100	62,323.00	-	-	-	(62,323.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,974,450.00	26,317.00	111,731.00	168,217.00	(2,668,185.00)

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	2,545,699.00
Investment Earnings	-
Miscellaneous	138,992.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,684,691.00
Change in Net Assets	16,506.00
Net Assets - July 1, 2013	469,513.00
Net Assets - June 30, 2014	486,019.00

*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
 BROWARD CHARTER SCHOOL OF SCIENCE & TECHNOLOGY
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2i
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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	423,749.52	-	-	-	(423,749.52)
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	14,986.49	-	-	-	(14,986.49)
General Administration	7200	-	-	-	-	-
School Administration	7300	76,645.93	-	-	-	(76,645.93)
Facilities Acquisition and Construction	7400	76,630.02	-	-	-	(76,630.02)
Fiscal Services	7500	21,367.90	-	-	-	(21,367.90)
Food Services	7600	37,398.29	11,119.27	-	-	(26,279.02)
Central Services	7700	75.00	-	-	-	(75.00)
Pupil Transportation Services	7800	52,273.23	-	-	-	(52,273.23)
Operation of Plant	7900	91,982.03	-	-	-	(91,982.03)
Maintenance of Plant	8100	2,850.00	-	-	-	(2,850.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	6,364.88	36,200.71	-	-	29,835.83
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		4,685.58				(4,685.58)
Total Component Unit Activities		809,008.87	47,319.98	-	-	(761,688.89)

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	797,607.89
Investment Earnings	-
Miscellaneous	51,193.28
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	848,801.17
Change in Net Assets	87,112.28
Net Assets - July 1, 2013	(300,602.83)
Net Assets - June 30, 2014	(213,490.55)

*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
 BROWARD COMMUNITY CHARTER SCHOOL
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2j
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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	351,467.26	-	24,705.42	-	(326,761.84)
Pupil Personnel Services	6100	760.00	-	-	-	(760.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	39.71	-	-	-	(39.71)
Instructional Staff Training Services	6400	3,010.67	-	3,000.00	-	(10.67)
Instructional Related Technology	6500	697.47	-	-	-	(697.47)
Board	7100	8,570.79	-	-	-	(8,570.79)
General Administration	7200	122,989.00	-	-	-	(122,989.00)
School Administration	7300	71,041.86	-	-	-	(71,041.86)
Facilities Acquisition and Construction	7400	174,712.60	-	-	-	(174,712.60)
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	40,485.87	6,907.20	38,564.87	-	4,986.20
Central Services	7700	3,906.83	-	-	-	(3,906.83)
Pupil Transportation Services	7800	50,378.46	-	-	-	(50,378.46)
Operation of Plant	7900	68,918.12	-	-	-	(68,918.12)
Maintenance of Plant	8100	2,746.82	-	-	-	(2,746.82)
Administrative Technology	8200	20,129.00	-	-	-	(20,129.00)
Community Services	9100	8,740.10	25,083.00	566.84	-	16,909.74
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		928,594.56	31,990.20	66,837.13	-	(829,767.23)

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, 2013

Net Assets - June 30, 2014

-
-
-
-
744,865.35
-
18,071.00
42.03
-
-
762,978.38
(66,788.85)
5,551.76
(61,237.09)

*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
 BROWARD COMMUNITY CHARTER SCHOOL WEST
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2k
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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	1,009,482.52	-	88,292.43	-	(921,190.09)
Pupil Personnel Services	6100	1,366.00	-	-	-	(1,366.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	66.59	-	-	-	(66.59)
Instructional Staff Training Services	6400	9,750.00	-	9,750.00	-	-
Instructional Related Technology	6500	4,222.05	-	-	-	(4,222.05)
Board	7100	8,693.36	-	-	-	(8,693.36)
General Administration	7200	340,831.57	-	-	-	(340,831.57)
School Administration	7300	179,986.18	-	-	-	(179,986.18)
Facilities Acquisition and Construction	7400	496,551.60	-	-	-	(496,551.60)
Fiscal Services	7500	190,683.45	-	-	-	(190,683.45)
Food Services	7600	231,990.72	14,663.90	421,993.37	-	204,666.55
Central Services	7700	31,763.25	-	-	-	(31,763.25)
Pupil Transportation Services	7800	145,584.51	-	-	-	(145,584.51)
Operation of Plant	7900	227,006.84	-	-	-	(227,006.84)
Maintenance of Plant	8100	8,380.36	-	-	-	(8,380.36)
Administrative Technology	8200	28,085.00	-	-	-	(28,085.00)
Community Services	9100	25,928.85	50,778.35	1,667.42	-	26,516.92
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,940,372.85	65,442.25	521,703.22	-	(2,353,227.38)

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	2,156,084.82
Investment Earnings	-
Miscellaneous	55,304.96
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,211,389.78
Change in Net Assets	(141,837.60)
Net Assets - July 1, 2013	71,483.45
Net Assets - June 30, 2014	(70,354.15)

*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
 CENTRAL CHARTER SCHOOL
 For the Fiscal Year Ended June 30, 2014

Exhibit J-21
 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	5,960,124.25	-	4,605,694.50	-	(1,354,429.75)
Pupil Personnel Services	6100	58,864.04	-	-	-	(58,864.04)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	26,198.13	-	-	-	(26,198.13)
General Administration	7200	-	-	-	-	-
School Administration	7300	358,162.99	-	-	-	(358,162.99)
Facilities Acquisition and Construction	7400	521,095.20	-	-	470,485.35	(50,609.85)
Fiscal Services	7500	178,609.25	-	-	-	(178,609.25)
Food Services	7600	585,462.66	626,877.61	-	-	41,414.95
Central Services	7700	39,353.73	-	-	-	(39,353.73)
Pupil Transportation Services	7800	357,640.95	13,626.00	146,893.50	-	(197,121.45)
Operation of Plant	7900	447,447.70	-	-	-	(447,447.70)
Maintenance of Plant	8100	101,460.85	-	-	-	(101,460.85)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		8,634,419.75	640,503.61	4,752,588.00	470,485.35	(2,770,842.79)

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	2,677,408.34
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,677,408.34
Change in Net Assets	(93,434.45)
Net Assets - July 1, 2013	2,699,584.26
Net Assets - June 30, 2014	2,606,149.81

*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
 CHARTER SCHOOL OF EXCELLENCE
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2m
 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	1,136,159.55	100,656.84	-	-	(1,035,502.71)
Pupil Personnel Services	6100	9,223.46	-	-	-	(9,223.46)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	4,288.40	-	-	-	(4,288.40)
Instructional Staff Training Services	6400	6,542.38	-	-	-	(6,542.38)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	244,700.16	-	-	-	(244,700.16)
Facilities Acquisition and Construction	7400	131,051.67	-	-	131,051.28	(0.39)
Fiscal Services	7500	145,449.04	-	-	-	(145,449.04)
Food Services	7600	114,552.06	124,064.85	-	-	9,512.79
Central Services	7700	61,414.46	-	-	-	(61,414.46)
Pupil Transportation Services	7800	102,871.50	-	-	-	(102,871.50)
Operation of Plant	7900	242,417.54	-	-	-	(242,417.54)
Maintenance of Plant	8100	67,709.91	-	-	-	(67,709.91)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,266,380.13	224,721.69	-	131,051.28	(1,910,607.16)

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	1,853,978.82
Investment Earnings	648.56
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,854,627.38
Change in Net Assets	(55,979.78)
Net Assets - July 1, 2013	608,607.44
Net Assets - June 30, 2014	552,627.66

*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
 CHARTER SCHOOL OF EXCELLENCE DAVIE
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2n
 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	417,283.29	-	-	-	(417,283.29)
Pupil Personnel Services	6100	5,632.16	-	-	-	(5,632.16)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	1,424.93	-	-	-	(1,424.93)
Instructional Staff Training Services	6400	3,209.04	-	-	-	(3,209.04)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	45,572.97	-	-	-	(45,572.97)
General Administration	7200	-	-	-	-	-
School Administration	7300	173,507.21	-	-	-	(173,507.21)
Facilities Acquisition and Construction	7400	69,328.29	-	-	56,402.10	(12,926.19)
Fiscal Services	7500	123,741.03	-	-	-	(123,741.03)
Food Services	7600	50,500.10	47,223.76	-	-	(3,276.34)
Central Services	7700	94,475.11	42,433.20	-	-	(52,041.91)
Pupil Transportation Services	7800	49,052.75	-	-	-	(49,052.75)
Operation of Plant	7900	99,845.22	-	-	-	(99,845.22)
Maintenance of Plant	8100	9,861.88	-	-	-	(9,861.88)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,143,433.98	89,656.96	-	56,402.10	(997,374.92)

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	975,038.02
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	975,038.02
Change in Net Assets	(22,336.90)
Net Assets - July 1, 2013	222,402.45
Net Assets - June 30, 2014	200,065.55

*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
 CHARTER SCHOOL OF EXCELLENCE DAVIE 2
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2o
 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	530,711.27	-	-	-	(530,711.27)
Pupil Personnel Services	6100	6,473.53	-	-	-	(6,473.53)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	1,004.93	-	-	-	(1,004.93)
Instructional Staff Training Services	6400	3,221.16	-	-	-	(3,221.16)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	66,670.35	-	-	-	(66,670.35)
Facilities Acquisition and Construction	7400	62,701.71	-	-	53,847.95	(8,853.76)
Fiscal Services	7500	43,889.28	-	-	-	(43,889.28)
Food Services	7600	50,348.17	44,165.35	-	-	(6,182.82)
Central Services	7700	54,342.61	24,311.53	-	-	(30,031.08)
Pupil Transportation Services	7800	49,285.75	-	-	-	(49,285.75)
Operation of Plant	7900	85,522.27	-	-	-	(85,522.27)
Maintenance of Plant	8100	15,431.73	-	-	-	(15,431.73)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		969,602.76	68,476.88	-	53,847.95	(847,277.93)

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, 2013

 Net Assets - June 30, 2014

-
-
-
-
923,987.64
165.77
-
-
-
-
924,153.41
76,875.48
60,077.68
136,953.16

*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
 CHARTER SCHOOL OF EXCELLENCE FT LAUD
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2p
 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	101,664.92	-	-	-	(101,664.92)
Pupil Personnel Services	6100	1,520.78	-	-	-	(1,520.78)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	435.20	-	-	-	(435.20)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	17,546.39	-	-	-	(17,546.39)
Facilities Acquisition and Construction	7400	11,529.51	-	-	12,065.20	535.69
Fiscal Services	7500	13,720.50	-	-	-	(13,720.50)
Food Services	7600	4,314.49	-	-	-	(4,314.49)
Central Services	7700	6,009.47	-	-	-	(6,009.47)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	12,311.87	-	-	-	(12,311.87)
Maintenance of Plant	8100	8,176.54	-	-	-	(8,176.54)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		177,229.67	-	-	12,065.20	(165,164.47)

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	195,996.19
Investment Earnings	58.64
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	196,054.83
Change in Net Assets	30,890.36
Net Assets - July 1, 2013	74,291.67
Net Assets - June 30, 2014	105,182.03

*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
 CHARTER SCHOOL OF EXCELLENCE RIVERLAND
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2q
 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	172,908.30	-	-	-	(172,908.30)
Pupil Personnel Services	6100	1,843.25	-	-	-	(1,843.25)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	1,041.29	-	-	-	(1,041.29)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	6,238.27	-	-	-	(6,238.27)
Facilities Acquisition and Construction	7400	20,494.25	-	-	16,840.06	(3,654.19)
Fiscal Services	7500	91,839.59	-	-	-	(91,839.59)
Food Services	7600	10,393.18	8,031.41	-	-	(2,361.77)
Central Services	7700	7,183.34	10,342.87	-	-	3,159.53
Pupil Transportation Services	7800	12,008.10	-	-	-	(12,008.10)
Operation of Plant	7900	35,398.69	-	-	-	(35,398.69)
Maintenance of Plant	8100	10,585.79	-	-	-	(10,585.79)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		369,934.05	18,374.28	-	16,840.06	(334,719.71)

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	345,421.74
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	345,421.74
Change in Net Assets	10,702.03
Net Assets - July 1, 2013	68,716.85
Net Assets - June 30, 2014	79,418.88

*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
 CHARTER SCHOOL OF EXCELLENCE RIVERLAND 2
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2r
 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	604,392.83	-	-	-	(604,392.83)
Pupil Personnel Services	6100	5,842.18	-	-	-	(5,842.18)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	6,403.11	-	-	-	(6,403.11)
Instructional Staff Training Services	6400	2,523.04	-	-	-	(2,523.04)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	101,359.57	-	-	-	(101,359.57)
Facilities Acquisition and Construction	7400	100,057.66	-	-	56,354.40	(43,703.26)
Fiscal Services	7500	78,255.63	-	-	-	(78,255.63)
Food Services	7600	80,668.74	88,362.12	-	-	7,693.38
Central Services	7700	26,873.93	4,519.20	-	-	(22,354.73)
Pupil Transportation Services	7800	77,062.90	-	-	-	(77,062.90)
Operation of Plant	7900	90,221.12	-	-	-	(90,221.12)
Maintenance of Plant	8100	16,641.13	-	-	-	(16,641.13)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,190,301.84	92,881.32	-	56,354.40	(1,041,066.12)

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	945,812.60
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	945,812.60
Change in Net Assets	(95,253.52)
Net Assets - July 1, 2013	70,231.35
Net Assets - June 30, 2014	(25,022.17)

*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
 CHARTER SCHOOL OF EXCELLENCE TAMARAC 1
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2s
 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	783,997.23	-	-	-	(783,997.23)
Pupil Personnel Services	6100	10,262.05	-	-	-	(10,262.05)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	1,673.10	-	-	-	(1,673.10)
Instructional Staff Training Services	6400	4,503.29	-	-	-	(4,503.29)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	230,420.65	-	-	-	(230,420.65)
Facilities Acquisition and Construction	7400	192,420.05	-	-	103,866.75	(88,553.30)
Fiscal Services	7500	26,024.65	-	-	-	(26,024.65)
Food Services	7600	93,922.79	104,295.40	-	-	10,372.61
Central Services	7700	63,440.54	48,927.02	-	-	(14,513.52)
Pupil Transportation Services	7800	97,263.50	-	-	-	(97,263.50)
Operation of Plant	7900	143,957.49	-	-	-	(143,957.49)
Maintenance of Plant	8100	20,032.05	-	-	-	(20,032.05)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,667,917.39	153,222.42	-	103,866.75	(1,410,828.22)

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	1,629,200.66
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,629,200.66
Change in Net Assets	218,372.44
Net Assets - July 1, 2013	108,549.80
Net Assets - June 30, 2014	326,922.24

*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
 CHARTER SCHOOL OF EXCELLENCE TAMARAC 2
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2t
 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	836,005.65	-	-	-	(836,005.65)
Pupil Personnel Services	6100	9,019.59	-	-	-	(9,019.59)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	2,567.87	-	-	-	(2,567.87)
Instructional Staff Training Services	6400	3,852.48	-	-	-	(3,852.48)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	179,460.25	-	-	-	(179,460.25)
Facilities Acquisition and Construction	7400	244,957.21	-	-	96,463.81	(148,493.40)
Fiscal Services	7500	94,616.11	-	-	-	(94,616.11)
Food Services	7600	94,039.29	101,550.91	-	-	7,511.62
Central Services	7700	78,184.56	55,117.35	-	-	(23,067.21)
Pupil Transportation Services	7800	96,786.50	-	-	-	(96,786.50)
Operation of Plant	7900	150,074.39	-	-	-	(150,074.39)
Maintenance of Plant	8100	18,465.74	-	-	-	(18,465.74)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,808,029.64	156,668.26	-	96,463.81	(1,554,897.57)

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	1,585,547.90
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,585,547.90
Change in Net Assets	30,650.33
Net Assets - July 1, 2013	191,072.43
Net Assets - June 30, 2014	221,722.76

*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, 2014

Exhibit J-2u
 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	467,244.92	-	103,866.35	-	(363,378.57)
Pupil Personnel Services	6100	800.00	-	-	-	(800.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	7.94	-	-	-	(7.94)
Instructional Staff Training Services	6400	8,790.76	-	7,088.62	-	(1,702.14)
Instructional Related Technology	6500	1,668.87	-	-	-	(1,668.87)
Board	7100	8,598.80	-	-	-	(8,598.80)
General Administration	7200	178,426.57	-	-	-	(178,426.57)
School Administration	7300	121,770.75	-	-	-	(121,770.75)
Facilities Acquisition and Construction	7400	248,275.80	-	-	-	(248,275.80)
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	63,318.31	5,750.70	64,950.16	-	7,382.55
Central Services	7700	6,348.96	-	-	-	(6,348.96)
Pupil Transportation Services	7800	72,361.03	-	-	-	(72,361.03)
Operation of Plant	7900	101,963.13	-	-	-	(101,963.13)
Maintenance of Plant	8100	3,909.45	-	-	-	(3,909.45)
Administrative Technology	8200	10,665.00	-	-	-	(10,665.00)
Community Services	9100	1,010.32	3,523.85	-	-	2,513.53
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,295,160.61	9,274.55	175,905.13	-	(1,109,980.93)

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, 2013

Net Assets - June 30, 2014

-
-
-
-
1,084,182.41
-
5,405.72
-
-
-
1,089,588.13
(20,392.80)
194,252.15
173,859.35

*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
DOLPHIN PARK HIGH
 For the Fiscal Year Ended June 30, 2014

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	628,124.00	-	-	-	(628,124.00)
Pupil Personnel Services	6100	279,067.82	-	-	-	(279,067.82)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	32,769.74	-	-	-	(32,769.74)
General Administration	7200	-	-	-	-	-
School Administration	7300	1,398,100.11	-	-	-	(1,398,100.11)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	47.18	-	-	-	(47.18)
Central Services	7700	992.66	-	-	-	(992.66)
Pupil Transportation Services	7800	130,608.00	-	-	-	(130,608.00)
Operation of Plant	7900	465,450.71	-	-	-	(465,450.71)
Maintenance of Plant	8100	104,620.77	-	-	-	(104,620.77)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		3,039,780.99	-	-	-	(3,039,780.99)

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	3,222,081.84
Investment Earnings	-
Miscellaneous	4,254.97
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	3,226,336.81
Change in Net Assets	186,555.82
Net Assets - July 1, 2013	158,734.93
Net Assets - June 30, 2014	345,290.75

*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
 EAGLES' NEST ELEMENTARY
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2w
 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	-	-	-	-	-
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, 2013	-
Net Assets - June 30, 2014	-

*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
 EAGLES' NEST MIDDLE
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2x
 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	-	-	-	-	-
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, 2013	-
Net Assets - June 30, 2014	-

*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
 EVEREST CHARTER SCHOOL
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2y
 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	197,373.16	-	-	71,350.09	(126,023.07)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	1,221.34	-	-	-	(1,221.34)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	1,844.69	-	-	-	(1,844.69)
Board	7100	50,786.71	-	-	-	(50,786.71)
General Administration	7200	-	-	-	-	-
School Administration	7300	11,391.86	-	-	4,774.91	(6,616.95)
Facilities Acquisition and Construction	7400	53,277.75	-	-	-	(53,277.75)
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	11,454.01	8,294.71	-	-	(3,159.30)
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	33,769.55	-	-	-	(33,769.55)
Maintenance of Plant	8100	8,268.70	-	-	-	(8,268.70)
Administrative Technology	8200	4,710.20	-	-	-	(4,710.20)
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		374,097.97	8,294.71	-	76,125.00	(289,678.26)

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	220,720.36
Investment Earnings	-
Miscellaneous	55,161.85
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	275,882.21
Change in Net Assets	(13,796.05)
Net Assets - July 1, 2013	8,157.54
Net Assets - June 30, 2014	(5,638.51)

*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
 EXCELSIOR CHARTER OF BROWARD
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2z
 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	794,684.62	-	-	-	(794,684.62)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	2,269.00	-	-	-	(2,269.00)
Instructional Staff Training Services	6400	500.00	-	-	-	(500.00)
Instructional Related Technology	6500	2,752.96	-	-	-	(2,752.96)
Board	7100	261,793.73	-	-	-	(261,793.73)
General Administration	7200	-	-	-	-	-
School Administration	7300	126,413.51	-	-	-	(126,413.51)
Facilities Acquisition and Construction	7400	239,712.80	-	-	87,012.00	(152,700.80)
Fiscal Services	7500	933.05	-	-	-	(933.05)
Food Services	7600	64,289.96	16,533.78	-	-	(47,756.18)
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	70,287.39	-	-	-	(70,287.39)
Maintenance of Plant	8100	6,382.30	-	-	-	(6,382.30)
Administrative Technology	8200	4,316.12	-	-	-	(4,316.12)
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,574,335.44	16,533.78	-	87,012.00	(1,470,789.66)

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	1,364,822.70
Investment Earnings	-
Miscellaneous	51,341.89
Special Items	4,850.28
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,421,014.87
Change in Net Assets	(49,774.79)
Net Assets - July 1, 2013	126,415.05
Net Assets - June 30, 2014	76,640.26

*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
FLAGLER HIGH
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2aa
 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	484,212.69	-	-	-	(484,212.69)
Pupil Personnel Services	6100	234,010.84	-	-	-	(234,010.84)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	29,370.03	-	-	-	(29,370.03)
General Administration	7200	-	-	-	-	-
School Administration	7300	575,486.57	-	-	-	(575,486.57)
Facilities Acquisition and Construction	7400	111,068.56	-	-	-	(111,068.56)
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	1,615.37	-	-	-	(1,615.37)
Central Services	7700	27,875.45	-	-	-	(27,875.45)
Pupil Transportation Services	7800	86,711.00	-	-	-	(86,711.00)
Operation of Plant	7900	325,560.39	-	-	-	(325,560.39)
Maintenance of Plant	8100	89,269.97	-	-	-	(89,269.97)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,965,180.87	-	-	-	(1,965,180.87)

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	1,652,656.57
Investment Earnings	-
Miscellaneous	361,652.52
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,014,309.09
Change in Net Assets	49,128.22
Net Assets - July 1, 2013	-
Net Assets - June 30, 2014	49,128.22

*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
 FLORIDA INTERCULTURAL ACADEMY
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ab
 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	1,126,297.00	-	69,016.00	-	(1,057,281.00)
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	2,367.00	-	-	-	(2,367.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	615,567.00	-	-	-	(615,567.00)
Facilities Acquisition and Construction	7400	14,292.00	-	-	-	(14,292.00)
Fiscal Services	7500	93,095.00	-	-	-	(93,095.00)
Food Services	7600	149,021.00	5,277.00	239,098.00	-	95,354.00
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	54,842.00	-	-	-	(54,842.00)
Operation of Plant	7900	588,670.00	-	-	124,198.00	(464,472.00)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	31,323.00	-	-	-	(31,323.00)
Interest on Long-term Debt	9200	280,806.00	-	-	-	(280,806.00)
Unallocated Depreciation/Amortization Expense*		167,123.00				(167,123.00)
Total Component Unit Activities		3,123,403.00	5,277.00	308,114.00	124,198.00	(2,685,814.00)

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	2,000,034.00
Investment Earnings	-
Miscellaneous	546,163.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,546,197.00
Change in Net Assets	(139,617.00)
Net Assets - July 1, 2013	199,265.00
Net Assets - June 30, 2014	59,648.00

*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
 FLORIDA INTERCULTURAL ACADEMY WEST
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ac
 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	1,816,958.00	-	84,591.00	-	(1,732,367.00)
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	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	1,026,484.00	-	-	-	(1,026,484.00)
Facilities Acquisition and Construction	7400	28,986.00	-	-	-	(28,986.00)
Fiscal Services	7500	106,168.00	-	-	-	(106,168.00)
Food Services	7600	253,619.00	10,694.00	35,825.00	-	(207,100.00)
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	123,009.00	-	-	-	(123,009.00)
Operation of Plant	7900	931,750.00	-	-	-	(931,750.00)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	168,650.00	-	-	-	(168,650.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		27,378.00				(27,378.00)
Total Component Unit Activities		4,483,002.00	10,694.00	120,416.00	-	(4,351,892.00)

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	3,891,449.00
Investment Earnings	-
Miscellaneous	282,170.00
Special Items	276,545.00
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,450,164.00
Change in Net Assets	98,272.00
Net Assets - July 1, 2013	(7,630.00)
Net Assets - June 30, 2014	90,642.00

*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
 FLORIDA VIRTUAL ACADEMY
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ad
 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	-	-	-	-	-
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, 2013	-
Net Assets - June 30, 2014	-

*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
 FRANKLIN ACADEMY A
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ae
 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	4,330,142.58	-	418,224.82	-	(3,911,917.76)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	153,435.67	-	-	-	(153,435.67)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	914,337.03	-	-	-	(914,337.03)
Facilities Acquisition and Construction	7400	1,307,212.04	-	-	494,542.00	(812,670.04)
Fiscal Services	7500	785,817.07	-	-	-	(785,817.07)
Food Services	7600	289,207.50	201,718.26	-	-	(87,489.24)
Central Services	7700	5,121.29	-	-	-	(5,121.29)
Pupil Transportation Services	7800	330,475.50	-	141,102.00	-	(189,373.50)
Operation of Plant	7900	486,711.55	-	-	-	(486,711.55)
Maintenance of Plant	8100	179,065.11	-	-	-	(179,065.11)
Administrative Technology	8200	11,973.95	-	-	-	(11,973.95)
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		8,793,499.29	201,718.26	559,326.82	494,542.00	(7,537,912.21)

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	7,611,172.62
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	7,611,172.62
Change in Net Assets	73,260.41
Net Assets - July 1, 2013	928,931.67
Net Assets - June 30, 2014	1,002,192.08

*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
 FRANKLIN ACADEMY B
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2af
 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	435,233.95	-	-	(25,000.00)	(460,233.95)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	20,301.18	-	-	-	(20,301.18)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	77,621.37	-	-	-	(77,621.37)
Facilities Acquisition and Construction	7400	129,340.42	-	-	-	(129,340.42)
Fiscal Services	7500	147,498.96	-	-	-	(147,498.96)
Food Services	7600	-	-	-	-	-
Central Services	7700	895.48	-	-	-	(895.48)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	74,344.87	-	-	-	(74,344.87)
Maintenance of Plant	8100	22,495.62	-	-	-	(22,495.62)
Administrative Technology	8200	878.61	-	-	-	(878.61)
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		908,610.46	-	-	(25,000.00)	(933,610.46)

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	1,032,197.91
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,032,197.91
Change in Net Assets	98,587.45
Net Assets - July 1, 2013	(182,921.50)
Net Assets - June 30, 2014	(84,334.05)

*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
 FRANKLIN ACADEMY E
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ag
 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	2,840,874.67	-	335,014.59	-	(2,505,860.08)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	66,938.95	-	-	-	(66,938.95)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	579,880.77	-	-	-	(579,880.77)
Facilities Acquisition and Construction	7400	426,932.52	-	-	-	(426,932.52)
Fiscal Services	7500	482,796.60	-	-	-	(482,796.60)
Food Services	7600	294,904.14	275,992.51	-	-	(18,911.63)
Central Services	7700	212.46	-	-	-	(212.46)
Pupil Transportation Services	7800	146,400.93	-	18,954.00	-	(127,446.93)
Operation of Plant	7900	412,473.61	-	-	-	(412,473.61)
Maintenance of Plant	8100	41,847.84	-	-	-	(41,847.84)
Administrative Technology	8200	53,121.76	-	-	-	(53,121.76)
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		5,346,384.25	275,992.51	353,968.59	-	(4,716,423.15)

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, 2013

Net Assets - June 30, 2014

-
-
-
-
5,768,024.25
-
-
-
-
5,768,024.25
1,051,601.10
-
1,051,601.10

*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
 FRANKLIN ACADEMY F
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ah
 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	1,300,510.74	-	-	25,000.00	(1,275,510.74)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	28,212.25	-	-	-	(28,212.25)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	217,481.92	-	-	-	(217,481.92)
Facilities Acquisition and Construction	7400	189,744.60	-	-	-	(189,744.60)
Fiscal Services	7500	414,601.89	-	-	-	(414,601.89)
Food Services	7600	-	-	-	-	-
Central Services	7700	99.86	-	-	-	(99.86)
Pupil Transportation Services	7800	75,237.07	-	17,550.00	-	(57,687.07)
Operation of Plant	7900	195,477.75	-	-	-	(195,477.75)
Maintenance of Plant	8100	25,868.23	-	-	-	(25,868.23)
Administrative Technology	8200	10,279.62	-	-	-	(10,279.62)
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,457,513.93	-	17,550.00	25,000.00	(2,414,963.93)

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, 2013

Net Assets - June 30, 2014

-
-
-
-
2,513,107.09
-
-
-
-
-
2,513,107.09
98,143.16
-
98,143.16

*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
 HENRY MCNEAL TURNER LEARNING ACADEMY
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ai
 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	305,334.00	-	25,398.00	-	(279,936.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	9,624.00	-	3,283.00	-	(6,341.00)
Instructional Staff Training Services	6400	300.00	-	-	-	(300.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	10,521.00	-	-	-	(10,521.00)
General Administration	7200	67,800.00	-	-	-	(67,800.00)
School Administration	7300	134,553.00	-	-	-	(134,553.00)
Facilities Acquisition and Construction	7400	51,542.00	-	-	42,232.00	(9,310.00)
Fiscal Services	7500	10,482.00	-	-	-	(10,482.00)
Food Services	7600	39,752.00	-	-	-	(39,752.00)
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	43,120.00	-	-	-	(43,120.00)
Operation of Plant	7900	43,288.00	-	-	-	(43,288.00)
Maintenance of Plant	8100	4,407.00	-	-	-	(4,407.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	112.00	-	-	-	(112.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		12,446.00				(12,446.00)
Total Component Unit Activities		733,281.00	-	28,681.00	42,232.00	(662,368.00)

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	670,861.00
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	670,861.00
Change in Net Assets	8,493.00
Net Assets - July 1, 2013	(1,032.00)
Net Assets - June 30, 2014	7,461.00

*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
 HOLLYWOOD ACADEMY OF ARTS & SCIENCE ELEM
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2aj
 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	3,133,136.91	-	7,853.99	-	(3,125,282.92)
Pupil Personnel Services	6100	196,183.29	-	-	-	(196,183.29)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	30,323.14	-	-	-	(30,323.14)
Instructional Staff Training Services	6400	5,473.69	-	-	-	(5,473.69)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	24,984.35	-	-	-	(24,984.35)
General Administration	7200	-	-	-	-	-
School Administration	7300	413,948.00	-	-	-	(413,948.00)
Facilities Acquisition and Construction	7400	-	-	-	412,794.00	412,794.00
Fiscal Services	7500	1,059,645.31	-	-	-	(1,059,645.31)
Food Services	7600	258,271.67	57,704.53	178,519.67	-	(22,047.47)
Central Services	7700	83,251.25	-	26,957.93	-	(56,293.32)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	587,640.24	-	-	-	(587,640.24)
Maintenance of Plant	8100	134,935.12	-	-	-	(134,935.12)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	163,898.18	385,629.10	-	-	221,730.92
Interest on Long-term Debt	9200	1,144,325.07	-	-	-	(1,144,325.07)
Unallocated Depreciation/Amortization Expense*		474,882.79				(474,882.79)
Total Component Unit Activities		7,710,899.01	443,333.63	213,331.59	412,794.00	(6,641,439.79)

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	6,610,579.23
Investment Earnings	-
Miscellaneous	17,517.19
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	6,628,096.42
Change in Net Assets	(13,343.37)
Net Assets - July 1, 2013	(637,325.00)
Net Assets - June 30, 2014	(650,668.37)

*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
HOLLYWOOD ACADEMY OF ARTS & SCIENCE MIDDLE
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ak
 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	1,205,617.26	-	-	-	(1,205,617.26)
Pupil Personnel Services	6100	81,099.94	-	-	-	(81,099.94)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	18,948.88	-	-	-	(18,948.88)
Instructional Staff Training Services	6400	941.10	-	-	-	(941.10)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	16,844.78	-	-	-	(16,844.78)
General Administration	7200	-	-	-	-	-
School Administration	7300	185,521.72	-	-	-	(185,521.72)
Facilities Acquisition and Construction	7400	-	-	-	206,055.00	206,055.00
Fiscal Services	7500	322,974.32	-	-	-	(322,974.32)
Food Services	7600	100,324.92	28,187.10	85,107.24	-	12,969.42
Central Services	7700	36,305.43	-	15,970.74	-	(20,334.69)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	272,135.91	-	-	-	(272,135.91)
Maintenance of Plant	8100	58,675.03	-	-	-	(58,675.03)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	9,237.48	-	-	-	(9,237.48)
Interest on Long-term Debt	9200	536,393.16	-	-	-	(536,393.16)
Unallocated Depreciation/Amortization Expense*		161,951.79				(161,951.79)
Total Component Unit Activities		3,006,971.72	28,187.10	101,077.98	206,055.00	(2,671,651.64)

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	2,521,809.46
Investment Earnings	-
Miscellaneous	7,290.12
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,529,099.58
Change in Net Assets	(142,552.06)
Net Assets - July 1, 2013	(542,211.00)
Net Assets - June 30, 2014	(684,763.06)

*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
 IGENERATION EMPOWERMENT ACADEMY
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2a1
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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, 2013	-
Net Assets - June 30, 2014	-

*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
 IMAGINE AT BROWARD
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2am
 Page 99

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	2,322,078.00	220,242.00	16,501.00	-	(2,085,335.00)
Pupil Personnel Services	6100	35,978.00	-	-	-	(35,978.00)
Instructional Media Services	6200	46,409.00	-	-	-	(46,409.00)
Instruction and Curriculum Development Services	6300	56,858.00	-	-	-	(56,858.00)
Instructional Staff Training Services	6400	250.00	-	-	-	(250.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	17,499.00	-	-	-	(17,499.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	877,770.00	-	-	-	(877,770.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	291,853.00	-	-	-	(291,853.00)
Central Services	7700	444.00	-	-	-	(444.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	1,428,359.00	5,076.00	272,143.00	-	(1,151,140.00)
Maintenance of Plant	8100	102,044.00	-	-	-	(102,044.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	206,719.00	-	-	-	(206,719.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		5,386,261.00	225,318.00	288,644.00	-	(4,872,299.00)

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	4,262,093.00
Investment Earnings	-
Miscellaneous	686,693.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,948,786.00
Change in Net Assets	76,487.00
Net Assets - July 1, 2013	543,065.00
Net Assets - June 30, 2014	619,552.00

*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
IMAGINE AT BROWARD MIDDLE
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2an
 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	658,642.00	-	2,570.00	-	(656,072.00)
Pupil Personnel Services	6100	12,076.00	-	-	-	(12,076.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	16,987.00	-	-	-	(16,987.00)
Instructional Staff Training Services	6400	100.00	-	-	-	(100.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	2,917.00	-	-	-	(2,917.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	236,743.00	-	-	-	(236,743.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	71,345.00	80,075.00	-	-	8,730.00
Central Services	7700	42.00	-	-	-	(42.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	402,697.00	-	-	-	(402,697.00)
Maintenance of Plant	8100	22,150.00	-	94,247.00	-	72,097.00
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	26,782.00	-	-	-	(26,782.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,450,481.00	80,075.00	96,817.00	-	(1,273,589.00)

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	1,154,820.00
Investment Earnings	-
Miscellaneous	130,823.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,285,643.00
Change in Net Assets	12,054.00
Net Assets - July 1, 2013	253,925.00
Net Assets - June 30, 2014	265,979.00

*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
 IMAGINE AT NORTH LAUDERDALE ELEM
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ao
 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	1,963,092.00	-	767,767.00	-	(1,195,325.00)
Pupil Personnel Services	6100	63.00	-	-	-	(63.00)
Instructional Media Services	6200	22,758.00	-	-	-	(22,758.00)
Instruction and Curriculum Development Services	6300	219,725.00	-	-	-	(219,725.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	62,413.00	-	-	-	(62,413.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	784,564.00	-	-	-	(784,564.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	274,853.00	283,709.00	-	-	8,856.00
Central Services	7700	569.00	-	-	-	(569.00)
Pupil Transportation Services	7800	88,200.00	-	-	-	(88,200.00)
Operation of Plant	7900	766,682.00	-	191,387.00	-	(575,295.00)
Maintenance of Plant	8100	51,810.00	-	-	-	(51,810.00)
Administrative Technology	8200	67,274.00	39,203.00	-	-	(28,071.00)
Community Services	9100	48,899.00	-	-	-	(48,899.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		4,350,902.00	322,912.00	959,154.00	-	(3,068,836.00)

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	3,021,480.00
Investment Earnings	-
Miscellaneous	66,145.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	3,087,625.00
Change in Net Assets	18,789.00
Net Assets - July 1, 2013	(272,884.00)
Net Assets - June 30, 2014	(254,095.00)

*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
 IMAGINE AT WESTON
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ap
 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	3,077,477.00	338,687.00	46,748.00	-	(2,692,042.00)
Pupil Personnel Services	6100	45,498.00	-	-	-	(45,498.00)
Instructional Media Services	6200	48,113.00	-	-	-	(48,113.00)
Instruction and Curriculum Development Services	6300	48,621.00	-	-	-	(48,621.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	11,000.00	-	-	-	(11,000.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	866,405.00	-	-	-	(866,405.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	187,069.00	187,898.00	-	-	829.00
Central Services	7700	3,861.00	-	-	-	(3,861.00)
Pupil Transportation Services	7800	141,925.00	-	-	-	(141,925.00)
Operation of Plant	7900	1,872,301.00	20,063.00	326,289.00	-	(1,525,949.00)
Maintenance of Plant	8100	85,699.00	-	-	-	(85,699.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	178,864.00	294,965.00	-	-	116,101.00
Interest on Long-term Debt	9200	39,649.00	-	-	-	(39,649.00)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		6,606,482.00	841,613.00	373,037.00	-	(5,391,832.00)

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	5,223,731.00
Investment Earnings	-
Miscellaneous	351,835.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	5,575,566.00
Change in Net Assets	183,734.00
Net Assets - July 1, 2013	176,617.00
Net Assets - June 30, 2014	360,351.00

*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
 IMAGINE MIDDLE SCHOOL WEST
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2aq
 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	453,402.00	18,583.00	1,999.00	-	(432,820.00)
Pupil Personnel Services	6100	10,881.00	-	-	-	(10,881.00)
Instructional Media Services	6200	12,979.00	-	-	-	(12,979.00)
Instruction and Curriculum Development Services	6300	8,913.00	-	-	-	(8,913.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	10,500.00	-	-	-	(10,500.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	190,124.00	-	-	-	(190,124.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	15,756.00	30,061.00	-	-	14,305.00
Central Services	7700	6.00	-	-	-	(6.00)
Pupil Transportation Services	7800	34,671.00	-	-	-	(34,671.00)
Operation of Plant	7900	392,983.00	4,916.00	-	-	(388,067.00)
Maintenance of Plant	8100	10,300.00	-	-	-	(10,300.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	19,603.00	12,892.00	-	-	(6,711.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,160,118.00	66,452.00	1,999.00	-	(1,091,667.00)

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	855,815.00
Investment Earnings	-
Miscellaneous	269,658.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,125,473.00
Change in Net Assets	33,806.00
Net Assets - July 1, 2013	77,714.00
Net Assets - June 30, 2014	111,520.00

*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
 IMAGINE SCHOOLS PLANTATION CAMPUS
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ar
 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	981,783.00	-	4,283.00	-	(977,500.00)
Pupil Personnel Services	6100	1,011.00	-	-	-	(1,011.00)
Instructional Media Services	6200	4,154.00	-	-	-	(4,154.00)
Instruction and Curriculum Development Services	6300	90,808.00	-	-	-	(90,808.00)
Instructional Staff Training Services	6400	214.00	-	-	-	(214.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	20,773.00	-	-	-	(20,773.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	453,944.00	-	-	-	(453,944.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	5,371.00	-	-	-	(5,371.00)
Central Services	7700	192.00	-	-	-	(192.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	366,087.00	-	-	-	(366,087.00)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	102,312.00	141,184.00	-	-	38,872.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,026,649.00	141,184.00	4,283.00	-	(1,881,182.00)

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	1,843,746.00
Investment Earnings	-
Miscellaneous	153,738.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,997,484.00
Change in Net Assets	116,302.00
Net Assets - July 1, 2013	72,538.00
Net Assets - June 30, 2014	188,840.00

*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
 INTERNATIONAL SCHOOL OF BROWARD
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2as
 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	861,802.83	106,804.90	-	-	(754,997.93)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	37,948.08	67,731.75	-	-	29,783.67
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	215,374.87	-	-	-	(215,374.87)
School Administration	7300	232,811.70	-	-	-	(232,811.70)
Facilities Acquisition and Construction	7400	193,900.00	-	-	171,744.20	(22,155.80)
Fiscal Services	7500	149,655.43	-	-	-	(149,655.43)
Food Services	7600	74,973.05	25,268.59	-	-	(49,704.46)
Central Services	7700	2,341.80	-	-	-	(2,341.80)
Pupil Transportation Services	7800	2,865.50	-	-	-	(2,865.50)
Operation of Plant	7900	22,203.00	-	-	-	(22,203.00)
Maintenance of Plant	8100	19,749.56	-	-	-	(19,749.56)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,813,625.82	199,805.24	-	171,744.20	(1,442,076.38)

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	1,671,763.88
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,671,763.88
Change in Net Assets	229,687.50
Net Assets - July 1, 2013	(190,803.78)
Net Assets - June 30, 2014	38,883.72

*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
 KATHLEEN C WRIGHT LEADERSHIP ACADEMY
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2at
 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	-	-	-	-	-
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, 2013	-
Net Assets - June 30, 2014	-

*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
KIDZ CHOICE CHARTER
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2au
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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	241,778.55	-	-	-	(241,778.55)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	767.00	-	-	-	(767.00)
Instructional Staff Training Services	6400	5,542.00	-	-	-	(5,542.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	49,538.81	-	-	-	(49,538.81)
General Administration	7200	-	-	-	-	-
School Administration	7300	212,962.60	-	-	-	(212,962.60)
Facilities Acquisition and Construction	7400	91,526.99	-	-	38,375.00	(53,151.99)
Fiscal Services	7500	21,119.35	-	-	-	(21,119.35)
Food Services	7600	3,877.46	3,654.00	-	-	(223.46)
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	19,017.60	-	-	-	(19,017.60)
Maintenance of Plant	8100	7,514.28	-	-	-	(7,514.28)
Administrative Technology	8200	2,193.75	-	-	-	(2,193.75)
Community Services	9100	439.51	-	-	-	(439.51)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		656,277.90	3,654.00	-	38,375.00	(614,248.90)

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	609,337.58
Investment Earnings	-
Miscellaneous	10,562.98
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	619,900.56
Change in Net Assets	5,651.66
Net Assets - July 1, 2013	126,936.21
Net Assets - June 30, 2014	132,587.87

*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
LAUDERHILL HIGH
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2av
 Page 108

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	661,448.37	-	-	-	(661,448.37)
Pupil Personnel Services	6100	224,528.35	-	-	-	(224,528.35)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	36,473.11	-	-	-	(36,473.11)
General Administration	7200	-	-	-	-	-
School Administration	7300	1,786,005.59	-	-	-	(1,786,005.59)
Facilities Acquisition and Construction	7400	31,019.11	-	-	-	(31,019.11)
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	3,882.57	-	-	-	(3,882.57)
Central Services	7700	1,854.99	-	-	-	(1,854.99)
Pupil Transportation Services	7800	124,580.00	-	-	-	(124,580.00)
Operation of Plant	7900	367,026.41	-	-	-	(367,026.41)
Maintenance of Plant	8100	107,342.21	-	-	-	(107,342.21)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		3,344,160.71	-	-	-	(3,344,160.71)

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	3,520,032.90
Investment Earnings	-
Miscellaneous	4,330.81
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	3,524,363.71
Change in Net Assets	180,203.00
Net Assets - July 1, 2013	350,476.12
Net Assets - June 30, 2014	530,679.12

*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
 MAVERICKS HIGH OF CENTRAL BROWARD
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2aw
 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	766,644.00	-	-	-	(766,644.00)
Pupil Personnel Services	6100	176,998.00	-	-	-	(176,998.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	6,434.00	-	-	-	(6,434.00)
Instructional Related Technology	6500	72,671.00	-	-	-	(72,671.00)
Board	7100	11,107.00	-	-	-	(11,107.00)
General Administration	7200	193,446.00	-	-	-	(193,446.00)
School Administration	7300	383,580.00	-	-	-	(383,580.00)
Facilities Acquisition and Construction	7400	350,000.00	-	33,014.00	238,723.00	(78,263.00)
Fiscal Services	7500	20,306.00	-	-	-	(20,306.00)
Food Services	7600	-	-	-	-	-
Central Services	7700	28,159.00	-	-	-	(28,159.00)
Pupil Transportation Services	7800	124,592.00	-	-	-	(124,592.00)
Operation of Plant	7900	184,163.00	-	-	-	(184,163.00)
Maintenance of Plant	8100	50,462.00	-	-	-	(50,462.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	36,940.00	-	-	-	(36,940.00)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,405,502.00	-	33,014.00	238,723.00	(2,133,765.00)

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	2,308,132.00
Investment Earnings	-
Miscellaneous	551.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,308,683.00
Change in Net Assets	174,918.00
Net Assets - July 1, 2013	66,651.00
Net Assets - June 30, 2014	241,569.00

*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
 MAVERICKS HIGH OF NORTH BROWARD
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ax
 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	872,235.00	-	-	-	(872,235.00)
Pupil Personnel Services	6100	191,755.00	-	-	-	(191,755.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	6,523.00	-	-	-	(6,523.00)
Instructional Related Technology	6500	61,017.00	-	-	-	(61,017.00)
Board	7100	10,347.00	-	-	-	(10,347.00)
General Administration	7200	448,957.00	-	-	-	(448,957.00)
School Administration	7300	344,941.00	-	-	-	(344,941.00)
Facilities Acquisition and Construction	7400	350,000.00	-	75,857.00	255,689.00	(18,454.00)
Fiscal Services	7500	19,935.00	-	-	-	(19,935.00)
Food Services	7600	-	-	-	-	-
Central Services	7700	30,219.00	-	-	-	(30,219.00)
Pupil Transportation Services	7800	112,832.00	-	-	-	(112,832.00)
Operation of Plant	7900	190,416.00	-	-	-	(190,416.00)
Maintenance of Plant	8100	95,904.00	-	-	-	(95,904.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	37,060.00	-	-	-	(37,060.00)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,772,141.00	-	75,857.00	255,689.00	(2,440,595.00)

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	2,468,297.00
Investment Earnings	-
Miscellaneous	48.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,468,345.00
Change in Net Assets	27,750.00
Net Assets - July 1, 2013	408,201.00
Net Assets - June 30, 2014	435,951.00

*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
MELROSE HIGH
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ay
 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	414,260.24	-	-	-	(414,260.24)
Pupil Personnel Services	6100	179,959.20	-	-	-	(179,959.20)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	21,706.08	-	-	-	(21,706.08)
General Administration	7200	-	-	-	-	-
School Administration	7300	520,836.25	-	-	-	(520,836.25)
Facilities Acquisition and Construction	7400	98,389.86	-	-	-	(98,389.86)
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	-	-	-	-	-
Central Services	7700	21,370.63	-	-	-	(21,370.63)
Pupil Transportation Services	7800	46,280.00	-	-	-	(46,280.00)
Operation of Plant	7900	332,028.18	-	-	-	(332,028.18)
Maintenance of Plant	8100	63,141.35	-	-	-	(63,141.35)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,697,971.79	-	-	-	(1,697,971.79)

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	1,057,369.87
Investment Earnings	-
Miscellaneous	686,071.26
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,743,441.13
Change in Net Assets	45,469.34
Net Assets - July 1, 2013	-
Net Assets - June 30, 2014	45,469.34

*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
 NEW GENERATION PREPARATORY HIGH
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2az
 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	-	-	-	-	-
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, 2013	-
Net Assets - June 30, 2014	-

*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, 2014

Exhibit J-2ba
 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	2,566,520.15	-	37,674.72	-	(2,528,845.43)
Pupil Personnel Services	6100	169,841.83	-	74,325.37	-	(95,516.46)
Instructional Media Services	6200	1,110.10	-	-	-	(1,110.10)
Instruction and Curriculum Development Services	6300	12,260.79	-	-	-	(12,260.79)
Instructional Staff Training Services	6400	5,429.13	-	-	-	(5,429.13)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	16,438.78	-	-	-	(16,438.78)
General Administration	7200	-	-	-	-	-
School Administration	7300	302,064.04	-	-	-	(302,064.04)
Facilities Acquisition and Construction	7400	-	-	-	282,009.00	282,009.00
Fiscal Services	7500	607,241.16	-	-	-	(607,241.16)
Food Services	7600	279,975.89	48,732.27	249,107.59	-	17,863.97
Central Services	7700	72,218.64	-	27,151.86	-	(45,066.78)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	695,662.59	-	-	-	(695,662.59)
Maintenance of Plant	8100	183,801.76	-	-	-	(183,801.76)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	103,137.97	225,610.17	-	-	122,472.20
Interest on Long-term Debt	9200	489,079.26	-	-	-	(489,079.26)
Unallocated Depreciation/Amortization Expense*		273,480.27				(273,480.27)
Total Component Unit Activities		5,778,262.36	274,342.44	388,259.54	282,009.00	(4,833,651.38)

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	4,399,427.36
Investment Earnings	-
Miscellaneous	21,018.90
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,420,446.26
Change in Net Assets	(413,205.12)
Net Assets - July 1, 2013	301,263.00
Net Assets - June 30, 2014	(111,942.12)

*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 MIDDLE
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bb
 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	779,152.67	-	75,390.85	-	(703,761.82)
Pupil Personnel Services	6100	59,223.28	-	14,725.05	-	(44,498.23)
Instructional Media Services	6200	5,249.27	-	-	-	(5,249.27)
Instruction and Curriculum Development Services	6300	2,472.70	-	-	-	(2,472.70)
Instructional Staff Training Services	6400	3,817.56	-	-	-	(3,817.56)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	14,232.25	-	-	-	(14,232.25)
General Administration	7200	-	-	-	-	-
School Administration	7300	136,536.50	-	-	-	(136,536.50)
Facilities Acquisition and Construction	7400	-	-	-	165,040.00	165,040.00
Fiscal Services	7500	194,047.98	-	-	-	(194,047.98)
Food Services	7600	106,970.10	1,521.44	116,672.14	-	11,223.48
Central Services	7700	35,173.04	-	14,172.69	-	(21,000.35)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	348,831.52	-	-	-	(348,831.52)
Maintenance of Plant	8100	82,564.72	-	-	-	(82,564.72)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	230,154.98	-	-	-	(230,154.98)
Unallocated Depreciation/Amortization Expense*		110,940.24				(110,940.24)
Total Component Unit Activities		2,109,366.81	1,521.44	220,960.73	165,040.00	(1,721,844.64)

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	1,980,958.27
Investment Earnings	-
Miscellaneous	8,102.08
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,989,060.35
Change in Net Assets	267,215.71
Net Assets - July 1, 2013	464,876.00
Net Assets - June 30, 2014	732,091.71

*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 UNIVERSITY HIGH
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bc
 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	610,103.39	-	-	-	(610,103.39)
Pupil Personnel Services	6100	264,135.09	-	-	-	(264,135.09)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	34,983.15	-	-	-	(34,983.15)
General Administration	7200	-	-	-	-	-
School Administration	7300	1,031,219.45	-	-	-	(1,031,219.45)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	3,273.11	-	-	-	(3,273.11)
Central Services	7700	6,997.66	-	-	-	(6,997.66)
Pupil Transportation Services	7800	162,490.00	-	-	-	(162,490.00)
Operation of Plant	7900	438,559.90	-	-	-	(438,559.90)
Maintenance of Plant	8100	69,343.19	-	-	-	(69,343.19)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,621,104.94	-	-	-	(2,621,104.94)

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	2,707,604.25
Investment Earnings	-
Miscellaneous	4,870.67
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,712,474.92
Change in Net Assets	91,369.98
Net Assets - July 1, 2013	74,845.81
Net Assets - June 30, 2014	166,215.79

*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
OBAMA ACADEMY FOR BOYS
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bd
 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	-	-	-	-	-
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		-	-	-	-	-

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, 2013	-
Net Assets - June 30, 2014	-

*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
 PARAGON ACADEMY OF TECHNOLOGY
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2be
 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	437,286.05	-	66,442.67	-	(370,843.38)
Pupil Personnel Services	6100	24,599.74	-	-	-	(24,599.74)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	17,833.14	-	11,613.33	-	(6,219.81)
Instructional Staff Training Services	6400	1,681.61	-	1,541.61	-	(140.00)
Instructional Related Technology	6500	950.00	-	-	-	(950.00)
Board	7100	30,907.35	-	-	-	(30,907.35)
General Administration	7200	-	-	-	-	-
School Administration	7300	66,192.39	-	-	-	(66,192.39)
Facilities Acquisition and Construction	7400	125,976.00	-	-	62,896.00	(63,080.00)
Fiscal Services	7500	30,391.76	-	-	-	(30,391.76)
Food Services	7600	84,660.18	-	88,407.08	-	3,746.90
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	66,600.00	-	-	-	(66,600.00)
Operation of Plant	7900	52,831.36	-	-	-	(52,831.36)
Maintenance of Plant	8100	5,780.55	-	-	-	(5,780.55)
Administrative Technology	8200	48.50	-	-	-	(48.50)
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		945,738.63	-	168,004.69	62,896.00	(714,837.94)

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	797,937.32
Investment Earnings	-
Miscellaneous	13,249.29
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	811,186.61
Change in Net Assets	96,348.67
Net Assets - July 1, 2013	69,962.00
Net Assets - June 30, 2014	166,310.67

*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
 PATHWAYS ACADEMY K-8 CENTER
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bf
 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	739,641.25	-	89,091.58	-	(650,549.67)
Pupil Personnel Services	6100	26,942.00	-	-	-	(26,942.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	18,072.00	-	-	-	(18,072.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	312,219.67	-	-	-	(312,219.67)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	122,958.00	-	-	-	(122,958.00)
Food Services	7600	225,680.62	938.36	178,268.88	-	(46,473.38)
Central Services	7700	12,145.00	-	-	-	(12,145.00)
Pupil Transportation Services	7800	115,422.00	-	-	-	(115,422.00)
Operation of Plant	7900	379,220.95	-	-	-	(379,220.95)
Maintenance of Plant	8100	10,700.00	-	-	-	(10,700.00)
Administrative Technology	8200	3,000.00	-	-	-	(3,000.00)
Community Services	9100	38,613.00	12,384.85	-	-	(26,228.15)
Interest on Long-term Debt	9200	12,000.00	-	-	-	(12,000.00)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,016,614.49	13,323.21	267,360.46	-	(1,735,930.82)

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	1,706,944.42
Investment Earnings	-
Miscellaneous	3,750.91
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,710,695.33
Change in Net Assets	(25,235.49)
Net Assets - July 1, 2013	457.00
Net Assets - June 30, 2014	(24,778.49)

*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
 PIVOT CHARTER SCHOOL
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bg
 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	551,247.24	3,008.10	755,575.85	596,054.73	803,391.44
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	391,844.29	-	-	-	(391,844.29)
General Administration	7200	-	-	-	-	-
School Administration	7300	403,642.17	-	-	-	(403,642.17)
Facilities Acquisition and Construction	7400	230,891.57	-	-	112,928.98	(117,962.59)
Fiscal Services	7500	78,984.63	-	-	-	(78,984.63)
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	94,925.17	-	24,745.50	-	(70,179.67)
Operation of Plant	7900	65,841.37	-	-	-	(65,841.37)
Maintenance of Plant	8100	14,294.66	-	-	-	(14,294.66)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,831,671.10	3,008.10	780,321.35	708,983.71	(339,357.94)

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	392,835.41
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	392,835.41
Change in Net Assets	53,477.47
Net Assets - July 1, 2013	-
Net Assets - June 30, 2014	53,477.47

*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, 2014

Exhibit J-2bh
 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	-	-	-	-	-
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, 2013	-
Net Assets - June 30, 2014	-

*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 COOPER CITY
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bi
 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	3,465,297.66	-	-	-	(3,465,297.66)
Pupil Personnel Services	6100	355,809.11	-	-	-	(355,809.11)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	15,055.20	-	-	-	(15,055.20)
Instructional Staff Training Services	6400	2,859.80	-	-	-	(2,859.80)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	14,460.81	-	-	-	(14,460.81)
General Administration	7200	-	-	-	-	-
School Administration	7300	463,666.03	-	-	-	(463,666.03)
Facilities Acquisition and Construction	7400	-	-	-	464,828.00	464,828.00
Fiscal Services	7500	1,147,515.16	-	-	-	(1,147,515.16)
Food Services	7600	282,653.40	86,100.83	170,690.91	-	(25,861.66)
Central Services	7700	59,665.37	-	-	-	(59,665.37)
Pupil Transportation Services	7800	106,903.65	-	-	-	(106,903.65)
Operation of Plant	7900	1,530,134.30	-	-	-	(1,530,134.30)
Maintenance of Plant	8100	156,092.21	-	-	-	(156,092.21)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	220,654.23	324,962.41	-	-	104,308.18
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		260,292.15				(260,292.15)
Total Component Unit Activities		8,081,059.08	411,063.24	170,690.91	464,828.00	(7,034,476.93)

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	6,981,162.16
Investment Earnings	-
Miscellaneous	14,706.41
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	6,995,868.57
Change in Net Assets	(38,608.36)
Net Assets - July 1, 2013	916,182.00
Net Assets - June 30, 2014	877,573.64

*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 CORAL SPRINGS
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bj
 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	4,197,059.45	-	-	-	(4,197,059.45)
Pupil Personnel Services	6100	254,988.87	-	-	-	(254,988.87)
Instructional Media Services	6200	612.00	-	-	-	(612.00)
Instruction and Curriculum Development Services	6300	9,785.40	-	-	-	(9,785.40)
Instructional Staff Training Services	6400	2,964.20	-	-	-	(2,964.20)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	17,493.38	-	-	-	(17,493.38)
General Administration	7200	-	-	-	-	-
School Administration	7300	558,577.43	-	-	-	(558,577.43)
Facilities Acquisition and Construction	7400	-	-	-	598,864.00	598,864.00
Fiscal Services	7500	932,043.75	-	-	-	(932,043.75)
Food Services	7600	352,464.61	84,869.95	286,782.70	-	19,188.04
Central Services	7700	126,732.41	-	47,636.28	-	(79,096.13)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	888,294.71	-	-	-	(888,294.71)
Maintenance of Plant	8100	255,818.46	-	-	-	(255,818.46)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	245,765.81	397,604.78	-	-	151,838.97
Interest on Long-term Debt	9200	1,857,033.00	-	-	-	(1,857,033.00)
Unallocated Depreciation/Amortization Expense*		695,610.23				(695,610.23)
Total Component Unit Activities		10,395,243.71	482,474.73	334,418.98	598,864.00	(8,979,486.00)

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	8,871,853.00
Investment Earnings	-
Miscellaneous	42,712.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	8,914,565.00
Change in Net Assets	(64,921.00)
Net Assets - July 1, 2013	(1,634,711.00)
Net Assets - June 30, 2014	(1,699,632.00)

*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
 RENAISSANCE CHARTER SCHOOL PLANTATION
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bk
 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	2,653,166.08	-	86,521.00	-	(2,566,645.08)
Pupil Personnel Services	6100	143,331.14	-	-	-	(143,331.14)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	14,932.11	-	-	-	(14,932.11)
Instructional Staff Training Services	6400	6,733.30	-	6,703.20	-	(30.10)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	15,876.43	-	-	-	(15,876.43)
General Administration	7200	-	-	-	-	-
School Administration	7300	437,420.42	-	-	-	(437,420.42)
Facilities Acquisition and Construction	7400	-	-	-	382,215.00	382,215.00
Fiscal Services	7500	502,924.25	-	-	-	(502,924.25)
Food Services	7600	373,067.33	48,625.75	301,031.04	-	(23,410.54)
Central Services	7700	72,363.31	-	26,145.34	-	(46,217.97)
Pupil Transportation Services	7800	155,482.95	-	-	-	(155,482.95)
Operation of Plant	7900	1,584,228.68	-	-	-	(1,584,228.68)
Maintenance of Plant	8100	117,419.47	-	-	-	(117,419.47)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	103,464.40	220,186.90	-	-	116,722.50
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		218,187.37				(218,187.37)
Total Component Unit Activities		6,398,597.24	268,812.65	420,400.58	382,215.00	(5,327,169.01)

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	5,534,279.57
Investment Earnings	-
Miscellaneous	40,171.77
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	5,574,451.34
Change in Net Assets	247,282.33
Net Assets - July 1, 2013	708,310.00
Net Assets - June 30, 2014	955,592.33

*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 UNIVERSITY
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bl
 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	3,726,967.10	-	75,000.00	-	(3,651,967.10)
Pupil Personnel Services	6100	171,074.93	-	-	-	(171,074.93)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	12,440.12	-	-	-	(12,440.12)
Instructional Staff Training Services	6400	3,590.73	-	-	-	(3,590.73)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	21,390.16	-	-	-	(21,390.16)
General Administration	7200	-	-	-	-	-
School Administration	7300	504,367.80	-	-	-	(504,367.80)
Facilities Acquisition and Construction	7400	-	-	-	514,721.00	514,721.00
Fiscal Services	7500	1,189,838.82	-	-	-	(1,189,838.82)
Food Services	7600	347,218.19	53,662.52	284,419.35	-	(9,136.32)
Central Services	7700	57,037.94	-	-	-	(57,037.94)
Pupil Transportation Services	7800	69,523.65	-	-	-	(69,523.65)
Operation of Plant	7900	1,756,283.46	-	-	-	(1,756,283.46)
Maintenance of Plant	8100	178,807.00	-	-	-	(178,807.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	138,062.03	307,161.65	-	-	169,099.62
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		269,894.75				(269,894.75)
Total Component Unit Activities		8,446,496.68	360,824.17	359,419.35	514,721.00	(7,211,532.16)

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	7,635,236.00
Investment Earnings	-
Miscellaneous	21,313.16
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	7,656,549.16
Change in Net Assets	445,017.00
Net Assets - July 1, 2013	897,098.00
Net Assets - June 30, 2014	1,342,115.00

*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
 RISE ACADEMY SCHOOL OF SCIENCE & TECHNOLOGY
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bm
 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	1,046,067.83	-	62,848.86	-	(983,218.97)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	2,114.09	-	-	-	(2,114.09)
Board	7100	-	-	-	-	-
General Administration	7200	12,776.11	-	-	-	(12,776.11)
School Administration	7300	192,207.17	-	-	-	(192,207.17)
Facilities Acquisition and Construction	7400	287,658.95	-	-	11,398.80	(276,260.15)
Fiscal Services	7500	127,171.83	-	-	-	(127,171.83)
Food Services	7600	255,719.41	353,438.67	-	-	97,719.26
Central Services	7700	79,028.82	-	-	-	(79,028.82)
Pupil Transportation Services	7800	71,118.00	-	-	-	(71,118.00)
Operation of Plant	7900	76,911.06	-	-	-	(76,911.06)
Maintenance of Plant	8100	22,180.85	-	-	-	(22,180.85)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,172,954.12	353,438.67	62,848.86	11,398.80	(1,745,267.79)

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, 2013

Net Assets - June 30, 2014

-
-
-
-
1,763,139.00
-
-
-
-
-
1,763,139.00
17,871.21
149,092.41
166,963.62

*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
 RISE ACADEMY SCHOOL OF SCIENCE & TECHNOLOGY TAMARAC
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bn
 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	1,065,398.01	-	-	-	(1,065,398.01)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	6,528.28	-	-	-	(6,528.28)
Instruction and Curriculum Development Services	6300	45,682.51	-	-	-	(45,682.51)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	5,832.52	-	-	-	(5,832.52)
Board	7100	-	-	-	-	-
General Administration	7200	3,036.40	-	-	-	(3,036.40)
School Administration	7300	199,314.70	-	-	-	(199,314.70)
Facilities Acquisition and Construction	7400	364,169.84	-	-	182,397.14	(181,772.70)
Fiscal Services	7500	162,816.16	-	-	-	(162,816.16)
Food Services	7600	92,405.02	13,656.68	-	-	(78,748.34)
Central Services	7700	46,091.52	-	-	-	(46,091.52)
Pupil Transportation Services	7800	125,879.54	-	-	-	(125,879.54)
Operation of Plant	7900	50,243.79	-	-	-	(50,243.79)
Maintenance of Plant	8100	58,909.39	-	-	-	(58,909.39)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,226,307.68	13,656.68	-	182,397.14	(2,030,253.86)

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	2,024,559.47
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,024,559.47
Change in Net Assets	(5,694.39)
Net Assets - July 1, 2013	(13,750.54)
Net Assets - June 30, 2014	(19,444.93)

*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 CONSERVATORY HIGH
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bo
 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	279,584.00	-	6,390.00	-	(273,194.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	3,060.00	-	-	-	(3,060.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	22,012.00	-	-	-	(22,012.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	59,841.00	-	-	-	(59,841.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	18,750.00	-	-	-	(18,750.00)
Food Services	7600	19,521.00	9,570.00	14,865.00	-	4,914.00
Central Services	7700	18,750.00	-	-	-	(18,750.00)
Pupil Transportation Services	7800	9,168.00	-	-	-	(9,168.00)
Operation of Plant	7900	142,285.00	-	-	76,664.00	(65,621.00)
Maintenance of Plant	8100	4,736.00	-	-	-	(4,736.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		577,707.00	9,570.00	21,255.00	76,664.00	(470,218.00)

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	753,417.00
Investment Earnings	-
Miscellaneous	2,250.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	755,667.00
Change in Net Assets	285,449.00
Net Assets - July 1, 2013	720,813.00
Net Assets - June 30, 2014	1,006,262.00

*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 DAVIE
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bp
 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	442,675.00	53,757.00	5,759.00	-	(383,159.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	736.00	-	-	-	(736.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	23,166.00	-	-	-	(23,166.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	189,059.00	-	-	-	(189,059.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	21,900.00	-	-	-	(21,900.00)
Food Services	7600	54,188.00	9,661.00	42,203.00	-	(2,324.00)
Central Services	7700	28,826.00	-	-	-	(28,826.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	270,407.00	3,088.00	-	60,057.00	(207,262.00)
Maintenance of Plant	8100	43,123.00	-	-	-	(43,123.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	181.00	-	-	-	(181.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,074,261.00	66,506.00	47,962.00	60,057.00	(899,736.00)

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	969,507.00
Investment Earnings	-
Miscellaneous	85,695.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,055,202.00
Change in Net Assets	155,466.00
Net Assets - July 1, 2013	833,771.00
Net Assets - June 30, 2014	989,237.00

*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 EAST PREPARATORY
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bq
 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	960,648.00	-	64,575.00	-	(896,073.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	4,383.00	-	-	-	(4,383.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	42,348.00	-	-	-	(42,348.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	332,677.00	-	-	-	(332,677.00)
Facilities Acquisition and Construction	7400	905.00	-	-	-	(905.00)
Fiscal Services	7500	43,500.00	-	-	-	(43,500.00)
Food Services	7600	164,612.00	20,522.00	123,369.00	-	(20,721.00)
Central Services	7700	82,997.00	-	-	-	(82,997.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	401,150.00	-	-	119,560.00	(281,590.00)
Maintenance of Plant	8100	109,722.00	-	-	-	(109,722.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	75,212.00	65,677.00	-	-	(9,535.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,218,154.00	86,199.00	187,944.00	119,560.00	(1,824,451.00)

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	1,937,985.00
Investment Earnings	-
Miscellaneous	117,286.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,055,271.00
Change in Net Assets	230,820.00
Net Assets - July 1, 2013	1,213,113.00
Net Assets - June 30, 2014	1,443,933.00

*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 ELEM**
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2br
 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	3,337,346.00	353,585.00	34,985.00	-	(2,948,776.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	8,093.00	-	-	-	(8,093.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	112,218.00	-	-	-	(112,218.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	741,417.00	-	-	-	(741,417.00)
Facilities Acquisition and Construction	7400	83,977.00	-	-	-	(83,977.00)
Fiscal Services	7500	140,400.00	-	-	-	(140,400.00)
Food Services	7600	165,584.00	62,523.00	111,309.00	-	8,248.00
Central Services	7700	151,772.00	-	-	-	(151,772.00)
Pupil Transportation Services	7800	69,822.00	-	-	-	(69,822.00)
Operation of Plant	7900	2,839,128.00	-	-	386,364.00	(2,452,764.00)
Maintenance of Plant	8100	145,250.00	-	-	-	(145,250.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	632,099.00	732,585.00	-	-	100,486.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		8,427,106.00	1,148,693.00	146,294.00	386,364.00	(6,745,755.00)

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	6,257,112.00
Investment Earnings	-
Miscellaneous	1,212,146.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	7,469,258.00
Change in Net Assets	723,503.00
Net Assets - July 1, 2013	2,617,661.00
Net Assets - June 30, 2014	3,341,164.00

*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 HIGH
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bs
 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	3,475,255.00	-	33,329.00	-	(3,441,926.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	36,140.00	-	-	-	(36,140.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	127,240.00	-	-	-	(127,240.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	838,619.00	-	-	-	(838,619.00)
Facilities Acquisition and Construction	7400	133,251.00	-	-	-	(133,251.00)
Fiscal Services	7500	155,550.00	-	-	-	(155,550.00)
Food Services	7600	172,095.00	69,240.00	123,320.00	-	20,465.00
Central Services	7700	172,423.00	-	-	-	(172,423.00)
Pupil Transportation Services	7800	76,708.00	-	-	-	(76,708.00)
Operation of Plant	7900	1,405,332.00	-	-	641,462.00	(763,870.00)
Maintenance of Plant	8100	94,198.00	130,965.00	-	-	36,767.00
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	144,963.00	-	-	-	(144,963.00)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		6,831,774.00	200,205.00	156,649.00	641,462.00	(5,833,458.00)

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	6,258,198.00
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	6,258,198.00
Change in Net Assets	424,740.00
Net Assets - July 1, 2013	2,473,019.00
Net Assets - June 30, 2014	2,897,759.00

*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 HOLLYWOOD
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bt
 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	312,245.00	-	85,540.00	-	(226,705.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	3,047.00	-	-	-	(3,047.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	8,574.00	-	-	-	(8,574.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	83,423.00	-	-	-	(83,423.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	12,600.00	-	-	-	(12,600.00)
Food Services	7600	63,089.00	6,645.00	42,050.00	-	(14,394.00)
Central Services	7700	35,812.00	-	-	-	(35,812.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	126,977.00	23,155.00	-	34,712.00	(69,110.00)
Maintenance of Plant	8100	70,369.00	-	-	-	(70,369.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	10,278.00	13,952.00	-	-	3,674.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		726,414.00	43,752.00	127,590.00	34,712.00	(520,360.00)

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, 2013

Net Assets - June 30, 2014

-
-
-
-
562,386.00
-
14,255.00
-
-
-
576,641.00
56,281.00
-
56,281.00

*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 HOLLYWOOD MIDDLE
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bu
 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	50,069.00	-	2,865.00	-	(47,204.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	205.00	-	-	-	(205.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	1,634.00	-	-	-	(1,634.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	8,025.00	-	-	-	(8,025.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	2,400.00	-	-	-	(2,400.00)
Food Services	7600	-	-	-	-	-
Central Services	7700	3,322.00	-	-	-	(3,322.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	28,741.00	-	-	7,575.00	(21,166.00)
Maintenance of Plant	8100	3,571.00	-	-	-	(3,571.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		97,967.00	-	2,865.00	7,575.00	(87,527.00)

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, 2013

Net Assets - June 30, 2014

-
-
-
-
91,849.00
-
-
-
-
-
91,849.00
4,322.00
-
4,322.00

*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 MIDDLE
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bv
 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	2,387,767.00	-	34,236.00	-	(2,353,531.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	25,908.00	-	-	-	(25,908.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	105,698.00	-	-	-	(105,698.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	740,794.00	-	-	-	(740,794.00)
Facilities Acquisition and Construction	7400	69,245.00	-	-	-	(69,245.00)
Fiscal Services	7500	130,800.00	-	-	-	(130,800.00)
Food Services	7600	144,712.00	-	-	-	(144,712.00)
Central Services	7700	145,704.00	-	-	-	(145,704.00)
Pupil Transportation Services	7800	65,542.00	-	-	-	(65,542.00)
Operation of Plant	7900	1,701,010.00	58,223.00	103,699.00	411,475.00	(1,127,613.00)
Maintenance of Plant	8100	109,809.00	-	-	-	(109,809.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		5,626,989.00	58,223.00	137,935.00	411,475.00	(5,019,356.00)

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	5,225,357.00
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	5,225,357.00
Change in Net Assets	206,001.00
Net Assets - July 1, 2013	1,581,632.00
Net Assets - June 30, 2014	1,787,633.00

*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, 2014

Exhibit J-2bw
 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	2,288,950.00	219,097.00	151,916.00	-	(1,917,937.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	8,650.00	-	-	-	(8,650.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	84,847.00	-	-	-	(84,847.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	542,457.00	-	-	-	(542,457.00)
Facilities Acquisition and Construction	7400	75,896.00	-	-	-	(75,896.00)
Fiscal Services	7500	100,500.00	-	-	-	(100,500.00)
Food Services	7600	172,292.00	53,022.00	176,610.00	-	57,340.00
Central Services	7700	116,287.00	-	-	-	(116,287.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	1,123,803.00	5,488.00	-	276,441.00	(841,874.00)
Maintenance of Plant	8100	204,138.00	-	-	-	(204,138.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	270,476.00	348,428.00	-	-	77,952.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		4,988,296.00	626,035.00	328,526.00	276,441.00	(3,757,294.00)

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	4,428,320.00
Investment Earnings	-
Miscellaneous	43,088.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,471,408.00
Change in Net Assets	714,114.00
Net Assets - July 1, 2013	4,041,116.00
Net Assets - June 30, 2014	4,755,230.00

*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 HIGH
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bx
 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	843,787.00	-	9,387.00	-	(834,400.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	7,179.00	-	-	-	(7,179.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	37,579.00	-	-	-	(37,579.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	304,709.00	-	-	-	(304,709.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	37,950.00	-	-	-	(37,950.00)
Food Services	7600	71,155.00	13,119.00	80,990.00	-	22,954.00
Central Services	7700	41,169.00	-	-	-	(41,169.00)
Pupil Transportation Services	7800	10,658.00	-	-	-	(10,658.00)
Operation of Plant	7900	266,061.00	-	-	153,517.00	(112,544.00)
Maintenance of Plant	8100	91,434.00	-	-	-	(91,434.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	209,756.00	230,411.00	-	-	20,655.00
Interest on Long-term Debt	9200	13,725.00	-	-	-	(13,725.00)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,935,162.00	243,530.00	90,377.00	153,517.00	(1,447,738.00)

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	1,423,143.00
Investment Earnings	-
Miscellaneous	21,155.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,444,298.00
Change in Net Assets	(3,440.00)
Net Assets - July 1, 2013	56,159.00
Net Assets - June 30, 2014	52,719.00

*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 MIDDLE
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2by
 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	1,361,615.00	-	134,896.00	-	(1,226,719.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	4,500.00	-	-	-	(4,500.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	58,357.00	-	-	-	(58,357.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	275,560.00	-	-	-	(275,560.00)
Facilities Acquisition and Construction	7400	34,172.00	-	-	-	(34,172.00)
Fiscal Services	7500	67,050.00	-	-	-	(67,050.00)
Food Services	7600	114,947.00	35,374.00	117,828.00	-	38,255.00
Central Services	7700	75,712.00	-	-	-	(75,712.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	736,259.00	-	-	211,597.00	(524,662.00)
Maintenance of Plant	8100	120,799.00	-	-	-	(120,799.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,848,971.00	35,374.00	252,724.00	211,597.00	(2,349,276.00)

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	2,632,255.00
Investment Earnings	-
Miscellaneous	2,382.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,634,637.00
Change in Net Assets	285,361.00
Net Assets - July 1, 2013	874,123.00
Net Assets - June 30, 2014	1,159,484.00

*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 NEIGHBORHOOD
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2bz
 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	2,151,539.00	162,681.00	106,510.00	-	(1,882,348.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	9,489.00	-	-	-	(9,489.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	64,501.00	-	-	-	(64,501.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	565,318.00	-	-	-	(565,318.00)
Facilities Acquisition and Construction	7400	320.00	-	-	-	(320.00)
Fiscal Services	7500	75,600.00	-	-	-	(75,600.00)
Food Services	7600	141,747.00	26,135.00	161,339.00	-	45,727.00
Central Services	7700	82,035.00	-	-	-	(82,035.00)
Pupil Transportation Services	7800	14,147.00	-	-	-	(14,147.00)
Operation of Plant	7900	534,728.00	-	-	201,749.00	(332,979.00)
Maintenance of Plant	8100	165,232.00	-	-	-	(165,232.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	26,030.00	-	-	-	(26,030.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		3,830,686.00	188,816.00	267,849.00	201,749.00	(3,172,272.00)

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	3,238,127.00
Investment Earnings	-
Miscellaneous	3,028.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	3,241,155.00
Change in Net Assets	68,883.00
Net Assets - July 1, 2013	536,548.00
Net Assets - June 30, 2014	605,431.00

*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 NORTH LAUDERDALE
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ca
 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	3,234,513.00	-	214,583.00	-	(3,019,930.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	4,913.00	-	-	-	(4,913.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	96,106.00	-	-	-	(96,106.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	753,556.00	-	-	-	(753,556.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	118,950.00	-	-	-	(118,950.00)
Food Services	7600	397,260.00	13,128.00	395,332.00	-	11,200.00
Central Services	7700	137,332.00	-	-	-	(137,332.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	894,620.00	-	-	345,089.00	(549,531.00)
Maintenance of Plant	8100	234,606.00	-	-	-	(234,606.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	13,116.00	3,740.00	-	-	(9,376.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		5,884,972.00	16,868.00	609,915.00	345,089.00	(4,913,100.00)

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	5,106,696.00
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	5,106,696.00
Change in Net Assets	193,596.00
Net Assets - July 1, 2013	1,318,314.00
Net Assets - June 30, 2014	1,511,910.00

*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 POMPANO
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2cb
 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	Component Units Activities
Component Unit Activities:						
Instruction	5000	595,370.00	-	24,936.00	-	(570,434.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	1,749.00	-	-	-	(1,749.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	24,805.00	-	-	-	(24,805.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	149,358.00	-	-	-	(149,358.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	24,450.00	-	-	-	(24,450.00)
Food Services	7600	91,871.00	5,996.00	45,190.00	-	(40,685.00)
Central Services	7700	35,477.00	-	-	-	(35,477.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	197,690.00	27,916.00	-	67,338.00	(102,436.00)
Maintenance of Plant	8100	80,274.00	-	-	-	(80,274.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	35,384.00	50,760.00	-	-	15,376.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,236,428.00	84,672.00	70,126.00	67,338.00	(1,014,292.00)

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	1,082,243.00
Investment Earnings	-
Miscellaneous	2,867.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,085,110.00
Change in Net Assets	70,818.00
Net Assets - July 1, 2013	102,487.00
Net Assets - June 30, 2014	173,305.00

*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 POMPANO MIDDLE
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2cc
 Page 141

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	56,398.00	-	35,856.00	-	(20,542.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	636.00	-	-	-	(636.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	2,343.00	-	-	-	(2,343.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	10,765.00	-	-	-	(10,765.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	3,450.00	-	-	-	(3,450.00)
Food Services	7600	12,963.00	846.00	6,377.00	-	(5,740.00)
Central Services	7700	3,767.00	-	-	-	(3,767.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	31,491.00	-	-	10,654.00	(20,837.00)
Maintenance of Plant	8100	1,197.00	-	-	-	(1,197.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		123,010.00	846.00	42,233.00	10,654.00	(69,277.00)

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, 2013

Net Assets - June 30, 2014

-
-
-
-
131,008.00
-
-
-
-
-
131,008.00
61,731.00
-
61,731.00

*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 MIRAMAR SOUTH
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2cd
 Page 142

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	222,349.00	-	10,566.00	-	(211,783.00)
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	15,480.00	-	-	-	(15,480.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	44,463.00	-	-	-	(44,463.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	11,700.00	-	-	-	(11,700.00)
Food Services	7600	20,058.00	6,173.00	20,561.00	-	6,676.00
Central Services	7700	11,817.00	-	-	-	(11,817.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	30,266.00	-	-	32,213.00	1,947.00
Maintenance of Plant	8100	22,087.00	-	-	-	(22,087.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		378,220.00	6,173.00	31,127.00	32,213.00	(308,707.00)

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	531,586.00
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	531,586.00
Change in Net Assets	222,879.00
Net Assets - July 1, 2013	211,069.00
Net Assets - June 30, 2014	433,948.00

*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 PINES ACADEMY
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ce
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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	1,748,526.00	-	73,211.00	-	(1,675,315.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	1,100.00	-	-	-	(1,100.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	59,723.00	-	-	-	(59,723.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	424,291.00	-	-	-	(424,291.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	72,000.00	-	-	-	(72,000.00)
Food Services	7600	143,371.00	19,962.00	144,851.00	-	21,442.00
Central Services	7700	94,341.00	-	-	-	(94,341.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	577,789.00	-	-	208,489.00	(369,300.00)
Maintenance of Plant	8100	184,530.00	-	-	-	(184,530.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	90,047.00	101,468.00	-	-	11,421.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		3,395,718.00	121,430.00	218,062.00	208,489.00	(2,847,737.00)

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	3,031,882.00
Investment Earnings	-
Miscellaneous	8,049.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	3,039,931.00
Change in Net Assets	192,194.00
Net Assets - July 1, 2013	901,816.00
Net Assets - June 30, 2014	1,094,010.00

*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 PREPARATORY HIGH BROWARD CAMPUS
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2cf
 Page 144

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	552,460.00	-	5,679.00	-	(546,781.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	777.00	-	-	-	(777.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	28,864.00	-	-	-	(28,864.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	208,916.00	-	-	-	(208,916.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	29,250.00	-	-	-	(29,250.00)
Food Services	7600	97,687.00	3,228.00	96,829.00	-	2,370.00
Central Services	7700	32,207.00	-	-	-	(32,207.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	293,705.00	-	-	118,405.00	(175,300.00)
Maintenance of Plant	8100	44,709.00	-	-	-	(44,709.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,288,575.00	3,228.00	102,508.00	118,405.00	(1,064,434.00)

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	1,111,781.00
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,111,781.00
Change in Net Assets	47,347.00
Net Assets - July 1, 2013	405,287.00
Net Assets - June 30, 2014	452,634.00

*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 PREPARATORY MIDDLE
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2cg
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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	1,006,327.00	-	64,637.00	-	(941,690.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	9,146.00	-	-	-	(9,146.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	47,450.00	-	-	-	(47,450.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	363,943.00	-	-	-	(363,943.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	51,000.00	-	-	-	(51,000.00)
Food Services	7600	95,623.00	17,631.00	108,840.00	-	30,848.00
Central Services	7700	55,292.00	-	-	-	(55,292.00)
Pupil Transportation Services	7800	14,886.00	-	-	-	(14,886.00)
Operation of Plant	7900	356,203.00	-	-	159,762.00	(196,441.00)
Maintenance of Plant	8100	106,978.00	-	-	-	(106,978.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,106,848.00	17,631.00	173,477.00	159,762.00	(1,755,978.00)

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	1,969,609.00
Investment Earnings	-
Miscellaneous	3,117.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,972,726.00
Change in Net Assets	216,748.00
Net Assets - July 1, 2013	410,161.00
Net Assets - June 30, 2014	626,909.00

*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 VILLAGE ACADEMY
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ch
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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	1,173,745.00	-	95,570.00	-	(1,078,175.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	1,854.00	-	-	-	(1,854.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	42,714.00	-	-	-	(42,714.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	409,481.00	-	-	-	(409,481.00)
Facilities Acquisition and Construction	7400	4,561.00	-	-	-	(4,561.00)
Fiscal Services	7500	43,650.00	-	-	-	(43,650.00)
Food Services	7600	235,827.00	6,619.00	223,190.00	-	(6,018.00)
Central Services	7700	55,542.00	-	-	-	(55,542.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	400,047.00	-	-	120,175.00	(279,872.00)
Maintenance of Plant	8100	130,002.00	-	-	-	(130,002.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	38,513.00	49,423.00	-	-	10,910.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,535,936.00	56,042.00	318,760.00	120,175.00	(2,040,959.00)

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	1,951,674.00
Investment Earnings	-
Miscellaneous	6,592.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,958,266.00
Change in Net Assets	(82,693.00)
Net Assets - July 1, 2013	1,143,497.00
Net Assets - June 30, 2014	1,060,804.00

*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 VILLAGE ACADEMY MIDDLE
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2ci
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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	673,619.00	-	73,135.00	-	(600,484.00)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	336.00	-	-	-	(336.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	23,242.00	-	-	-	(23,242.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	108,767.00	-	-	-	(108,767.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	19,800.00	-	-	-	(19,800.00)
Food Services	7600	-	-	-	-	-
Central Services	7700	23,768.00	-	-	-	(23,768.00)
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	196,649.00	-	-	62,479.00	(134,170.00)
Maintenance of Plant	8100	45,980.00	-	-	-	(45,980.00)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,092,161.00	-	73,135.00	62,479.00	(956,547.00)

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	782,774.00
Investment Earnings	-
Miscellaneous	130,000.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	912,774.00
Change in Net Assets	(43,773.00)
Net Assets - July 1, 2013	414,091.00
Net Assets - June 30, 2014	370,318.00

*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
 SOUTH BROWARD MONTESSORI
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2cj
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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, 2013	-
Net Assets - June 30, 2014	-

*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, 2014

Exhibit J-2ck
 Page 149

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	592,240.99	-	-	-	(592,240.99)
Pupil Personnel Services	6100	40,107.27	-	-	-	(40,107.27)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	3,734.26	-	-	-	(3,734.26)
Instructional Related Technology	6500	33,178.00	-	-	-	(33,178.00)
Board	7100	73,787.01	-	-	-	(73,787.01)
General Administration	7200	-	-	-	-	-
School Administration	7300	723,130.83	-	-	-	(723,130.83)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	112,950.00	-	-	-	(112,950.00)
Operation of Plant	7900	413,154.24	-	-	-	(413,154.24)
Maintenance of Plant	8100	22,768.42	-	-	-	(22,768.42)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		38,003.00				(38,003.00)
Total Component Unit Activities		2,053,054.02	-	-	-	(2,053,054.02)

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	2,611,618.75
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,611,618.75
Change in Net Assets	558,564.73
Net Assets - July 1, 2013	424,496.63
Net Assets - June 30, 2014	983,061.36

*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
 SUNSHINE ELEMENTARY
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2c1
 Page 150

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	944,529.97	-	51,708.50	-	(892,821.47)
Pupil Personnel Services	6100	53,705.09	-	-	-	(53,705.09)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	47,283.86	-	-	-	(47,283.86)
Instructional Staff Training Services	6400	6,444.06	-	-	-	(6,444.06)
Instructional Related Technology	6500	16,029.97	-	-	-	(16,029.97)
Board	7100	101,544.89	-	-	-	(101,544.89)
General Administration	7200	-	-	-	-	-
School Administration	7300	145,227.28	-	-	-	(145,227.28)
Facilities Acquisition and Construction	7400	237,105.70	-	-	109,037.00	(128,068.70)
Fiscal Services	7500	61,492.62	-	-	-	(61,492.62)
Food Services	7600	157,226.05	-	164,184.58	-	6,958.53
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	66,346.00	-	-	-	(66,346.00)
Operation of Plant	7900	162,835.51	-	-	-	(162,835.51)
Maintenance of Plant	8100	10,735.31	-	-	-	(10,735.31)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,010,506.31	-	215,893.08	109,037.00	(1,685,576.23)

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	1,749,716.42
Investment Earnings	-
Miscellaneous	71,919.66
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,821,636.08
Change in Net Assets	136,059.85
Net Assets - July 1, 2013	176,512.00
Net Assets - June 30, 2014	312,571.85

*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, 2014

Exhibit J-2cm
 Page 151

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	238,947.56	-		53,052.40	(185,895.16)
Pupil Personnel Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	150.00	-	-	-	(150.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	2,583.43	-	-	-	(2,583.43)
Board	7100	59,286.28	-	-	-	(59,286.28)
General Administration	7200	-	-	-	-	-
School Administration	7300	67,850.21	-	-	8,294.20	(59,556.01)
Facilities Acquisition and Construction	7400	30,174.76	-	-	-	(30,174.76)
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	7,796.25	-	-	-	(7,796.25)
Central Services	7700	-	-	-	-	-
Pupil Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	22,184.22	-	-	-	(22,184.22)
Maintenance of Plant	8100	1,956.17	-	-	-	(1,956.17)
Administrative Technology	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		430,928.88	-	-	61,346.60	(369,582.28)

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	395,685.34
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	395,685.34
Change in Net Assets	26,103.06
Net Assets - July 1, 2013	8,527.71
Net Assets - June 30, 2014	34,630.77

*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 (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BROWARD EDUCATION FOUNDATION
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2cn
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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	2,764,388.00	62,971.00	2,512,689.00	-	(188,728.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,764,388.00	62,971.00	2,512,689.00	-	(188,728.00)

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, 2013

Net Assets - June 30, 2014

-
-
-
-
-
330,753.00
-
-
-
-
330,753.00
142,025.00
7,927,660.00
8,069,685.00

*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 (CONCLUDED)
 NONMAJOR COMPONENT UNITS
TOTAL NONMAJOR COMPONENT UNITS
 For the Fiscal Year Ended June 30, 2014

Exhibit J-2co
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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	101,118,378.64	1,624,910.62	9,998,006.14	720,457.22	(88,775,004.66)
Pupil Personnel Services	6100	3,358,748.83	-	89,050.42	-	(3,269,698.41)
Instructional Media Services	6200	147,912.65	-	-	-	(147,912.65)
Instruction and Curriculum Development Services	6300	1,007,273.90	67,731.75	14,896.33	-	(924,645.82)
Instructional Staff Training Services	6400	256,036.75	-	28,083.43	-	(227,953.32)
Instructional Related Technology	6500	205,562.05	-	-	-	(205,562.05)
Board	7100	2,738,987.34	-	-	-	(2,738,987.34)
General Administration	7200	1,597,429.47	-	-	-	(1,597,429.47)
School Administration	7300	29,674,339.34	-	-	13,069.11	(29,661,270.23)
Facilities Acquisition and Construction	7400	7,881,644.33	-	108,871.00	5,830,878.02	(1,941,895.31)
Fiscal Services	7500	11,450,606.51	-	-	-	(11,450,606.51)
Food Services	7600	9,182,634.89	3,571,578.74	5,128,895.58	-	(482,160.57)
Central Services	7700	2,927,570.61	185,651.17	158,034.84	-	(2,583,884.60)
Pupil Transportation Services	7800	4,372,526.64	25,330.53	370,480.50	-	(3,976,715.61)
Operation of Plant	7900	35,644,744.98	211,637.00	893,518.00	4,364,571.00	(30,175,018.98)
Maintenance of Plant	8100	5,117,800.33	130,965.00	94,247.00	-	(4,892,588.33)
Administrative Technology	8200	218,775.51	39,203.00	-	-	(179,572.51)
Community Services	9100	6,193,032.29	4,322,115.12	2,514,923.26	-	644,006.09
Interest on Long-term Debt	9200	4,825,678.33	-	-	-	(4,825,678.33)
Unallocated Depreciation/Amortization Expense*		2,717,498.44				(2,717,498.44)
Total Component Unit Activities		230,637,181.83	10,179,122.93	19,399,006.50	10,928,975.35	(190,130,077.05)

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	190,497,030.36
Investment Earnings	331,661.58
Miscellaneous	6,945,479.58
Special Items	281,437.31
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	198,055,608.83
Change in Net Assets	7,925,531.78
Net Assets - July 1, 2013	37,582,210.72
Net Assets - June 30, 2014	45,507,742.50

*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, 2014

Exhibit K-1
DOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operation:	3121	0.00
Reserve Officers Training Corps (ROTC)	3191	2,145,305.96
Pell Grants	3192	0.00
Miscellaneous Federal Direct	3199	15,346.69
Total Federal Direct	3100	2,160,652.65
<i>Federal Through State and Local:</i>		
Medicaid	3202	11,311,183.05
National Forest Funds	3255	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State and Local	3299	0.00
Total Federal Through State and Local	3200	11,311,183.05
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	626,110,736.47
Workforce Development	3315	72,242,999.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentive	3317	756,027.00
Adults with Disabilities	3318	921,413.00
CO&DS Withheld for Administrative Expenditures	3323	169,337.40
<i>Categoricals:</i>		
District Discretionary Lottery Fund:	3344	2,662,476.00
Class Size Reduction Operating Funds	3355	296,345,591.00
Florida School Recognition Funds	3361	11,804,123.00
Excellent Teaching Program	3363	0.00
Voluntary Prekindergarten Program	3371	735,060.88
Preschool Projects	3372	0.00
Reading Programs	3373	0.00
Full-Service Schools Program	3378	0.00
<i>Other State:</i>		
Diagnostic and Learning Resources Center:	3335	0.00
Racing Commission Funds	3341	446,500.00
State Forest Funds	3342	0.00
State License Tax	3343	291,206.77
Other Miscellaneous State Revenue:	3399	290,781.15
Total State	3300	1,012,776,251.67
<i>Local:</i>		
District School Taxes	3411	814,053,923.78
Tax Redemptions	3421	0.00
Payment in Lieu of Taxes	3422	0.00
Excess Fees	3423	0.00
Tuition	3424	0.00
Rent	3425	1,644,232.15
Interest on Investments	3431	3,005,553.92
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investment	3433	(1,719,139.49)
Gifts, Grants and Bequests	3440	141,056.14
Adult General Education Course Fees	3461	1,304,425.45
Postsecondary Vocational Course Fees	3462	6,212,313.66
Continuing Workforce Education Course Fee	3463	0.00
Capital Improvement Fees	3464	350,514.91
Postsecondary Lab Fees	3465	0.00
Lifelong Learning Fees	3466	454,044.75
General Education Development (GED) Testing Fees	3467	134,638.79
Financial Aid Fees	3468	0.00
Other Student Fees	3469	1,753,601.81
Preschool Program Fees	3471	1,298,218.96
Prekindergarten Early Intervention Fee	3472	0.00
School-Age Child Care Fees	3473	13,142,800.49
Other Schools, Courses and Classes Fees	3479	1,671,326.80
<i>Miscellaneous Local:</i>		
Bus Fees	3491	463,859.00
Transportation Services Rendered for School Activities	3492	674,351.95
Sale of Junk	3493	10,179.48
Receipt of Federal Indirect Cost Rate	3494	5,027,281.10
Other Miscellaneous Local Source:	3495	38,108,691.28
Impact Fees	3496	0.00
Refunds of Prior Year's Expenditure:	3497	164,425.93
Collections for Lost, Damaged and Sold Textbooks	3498	338,014.73
Receipt of Food Service Indirect Costs	3499	1,521,400.50
Total Local	3400	889,755,716.09
Total Revenues	3000	1,916,003,803.46

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, 2014

Exhibit K-1
 DOE Page 2
 Fund 100

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	758,202,134.09	212,749,997.76	275,701,368.98	51,018.64	28,684,886.72	5,684,435.80	236,043.66	1,281,309,885.65
Student Personnel Services	6100	76,685,540.81	23,153,326.18	1,598,318.40	0.00	2,624,792.39	13,117.14	10,700.62	104,085,795.54
Instructional Media Services	6200	13,953,109.15	4,440,112.41	238,043.59	69.35	610,365.13	1,938,172.62	153,393.86	21,333,266.11
Instruction and Curriculum Development Services	6300	11,869,986.04	3,589,713.59	2,066,262.09	50.52	128,867.21	18,491.14	149,515.00	17,822,885.59
Instructional Staff Training Services	6400	2,314,724.71	364,467.26	1,021,661.82	0.00	252,933.12	28,129.50	242,510.64	4,224,427.05
Instructional-Related Technology	6500	15,386,633.72	4,851,631.75	74,363.25	0.00	50,356.15	85,404.10	0.00	20,448,388.97
Board	7100	2,152,451.36	659,113.65	941,231.53	70.31	24,558.48	69.69	20,962.54	3,798,457.56
General Administration	7200	4,041,375.46	1,002,127.00	1,159,635.07	0.00	57,940.15	9,276.53	2,635.11	6,272,989.32
School Administration	7300	98,104,607.64	28,099,590.29	438,867.49	0.00	253,055.35	241,204.82	42,745.73	127,180,071.32
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	5,895,054.65	1,863,329.29	133,826.41	0.00	33,396.28	1,834.92	198,596.35	8,126,037.90
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	16,212,044.72	4,758,464.03	28,652,099.48	29.30	460,184.80	127,742.68	114,063.87	50,324,628.88
Student Transportation Services	7800	45,513,110.00	18,615,079.71	1,898,077.22	11,023,186.98	4,333,950.40	240,975.65	22,007.65	81,646,387.61
Operation of Plant	7900	59,582,600.44	22,190,836.20	29,557,727.52	47,737,043.99	4,136,368.06	173,572.39	7,840.47	163,385,989.07
Maintenance of Plant	8100	5,862,803.76	1,641,178.90	35,487,761.51	759,900.69	14,091,543.38	42,385.28	35,937.83	57,921,511.35
Administrative Technology Services	8200	1,804,622.38	506,421.82	251,784.09	0.00	51,154.20	49,584.39	0.00	2,663,566.88
Community Services	9100	10,080,377.69	1,270,586.06	1,335,779.39	0.00	2,002,225.84	480,226.17	775,794.41	15,944,989.56
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						6,329,095.79		6,329,095.79
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720							143,870.84	143,870.84
Total Expenditures		1,127,661,176.62	329,755,975.90	380,556,807.84	59,571,369.78	57,796,577.66	15,463,718.61	2,156,618.58	1,972,962,244.99
Excess (Deficiency) of Revenues Over Expenditures									(56,958,441.53)

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, 2014

Exhibit K-1
 DOE Page 3
 Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	67,707,424.00
From Special Revenue Funds	3640	736,029.50
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	58,578,805.08
From Enterprise Funds	3690	0.00
Total Transfers In	3600	127,022,258.58
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	(5,359,794.00)
To Capital Projects Funds	930	(2,763,038.86)
To Special Revenue Funds	940	(40,000.00)
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	(8,162,832.86)
Total Other Financing Sources (Uses)		118,859,425.72
Net Change In Fund Balance		61,900,984.19
Fund Balance, July 1, 2013	2800	82,879,679.58
Adjustments to Fund Balance	2891	0.00
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	8,127,889.88
Restricted Fund Balance	2720	1,292,193.42
Committed Fund Balance	2730	55,018,639.00
Assigned Fund Balance	2740	30,176,589.78
Unassigned Fund Balance	2750	50,165,351.69
Fund Balance, June 30, 2014	2700	144,780,663.77

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2014**

**Exhibit K-2
DOE Page 4
Fund 410**

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	57,051,345.67
School Breakfast Reimbursement	3262	15,429,116.00
Afterschool Snack Reimbursement	3263	1,157,190.02
Child Care Food Program	3264	1,095,943.06
USDA Donated Commodities	3265	6,594,786.47
Cash in Lieu of Donated Foods	3266	86,964.97
Summer Food Service Program	3267	1,120,064.54
Fresh Fruit and Vegetable Program	3268	425,767.91
Other Food Services	3269	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	82,961,178.64
<i>State:</i>		
School Breakfast Supplement	3337	584,886.00
School Lunch Supplement	3338	771,556.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	1,356,442.00
<i>Local:</i>		
Interest on Investments	3431	361,656.55
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(239,512.36)
Gifts, Grants and Bequests	3440	0.00
Student Lunches	3451	10,939,198.60
Student Breakfasts	3452	729,971.70
Adult Breakfasts/Lunches	3453	1,173,062.90
Student and Adult a la Carte Fees	3454	6,610,124.90
Student Snacks	3455	53,120.25
Other Food Sales	3456	70,769.85
Other Miscellaneous Local Sources	3495	399,187.53
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	20,097,579.92
Total Revenues	3000	104,415,200.56

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, 2014

Exhibit K-2
 DOE Page 5
 Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	24,797,403.98
Employee Benefits	200	13,454,032.41
Purchased Services	300	5,435,037.41
Energy Services	400	2,042,386.28
Materials and Supplies	500	47,217,688.77
Capital Outlay	600	440,327.39
Other	700	1,582,405.03
Other Capital Outlay (Function 9300)	600	1,952,015.40
Total Expenditures		96,921,296.67
Excess (Deficiency) of Revenues Over Expenditures		7,493,903.89
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		7,493,903.89
Fund Balance, July 1, 2013	2800	35,869,356.79
Adjustments to Fund Balance	2891	0.00
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,374,650.51
Restricted Fund Balance	2720	40,988,610.17
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Fund Balance, June 30, 2014	2700	43,363,260.68

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2014**

**Exhibit K-3
DOE Page 6
Fund 420**

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	27,720,642.31
Total Federal Direct	3100	27,720,642.31
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	3,150,169.91
Medicaid	3202	0.00
Workforce Investment Act	3220	530,975.61
Teacher and Principal Training and Recruiting, Title II, Part A	3225	8,938,479.33
Math and Science Partnerships, Title II, Part B	3226	0.00
Drug-Free Schools	3227	129,018.71
Individuals with Disabilities Education Act (IDEA)	3230	52,653,683.70
Elementary and Secondary Education Act, Title I	3240	71,040,885.57
Adult General Education	3251	4,362,865.87
Vocational Rehabilitation	3253	0.00
Federal Through Local	3280	3,684.11
Emergency Immigrant Education Program	3293	2,928,051.34
Miscellaneous Federal Through State	3299	2,125,252.30
Total Federal Through State and Local	3200	145,863,066.45
<i>State:</i>		
Other Miscellaneous State Revenues	3399	2,488,198.06
Total State	3300	2,488,198.06
<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	3,538,010.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	3,538,010.00
Total Revenues	3000	179,609,916.82

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, 2014

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	73,147,338.56	25,868,863.49	16,227,572.49	0.00	2,380,304.93	5,939,208.57	19,350.00	123,582,638.04
Student Personnel Services	6100	3,751,147.58	1,073,267.56	1,326,522.99	0.00	493,928.33	670.19	1,359.42	6,646,896.07
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00
Instruction and Curriculum Development Services	6300	15,173,084.63	4,065,873.59	1,401,728.33	0.00	156,618.43	192,308.60	60,112.13	21,049,725.71
Instructional Staff Training Services	6400	7,046,948.28	845,430.31	2,408,818.48	0.00	665,482.09	339,606.95	92,781.00	11,399,067.11
Instructional-Related Technology	6500	2,130.88	0.00	0.00	0.00	71,205.00	0.00	0.00	73,335.88
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	100,000.39	25,108.22	0.00	0.00	0.00	0.00	4,854,449.60	4,979,558.21
School Administration	7300	167,075.83	4,578.98	0.00	0.00	0.00	52,339.04	0.00	223,993.85
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	1,909.94	0.00	1,909.94
Fiscal Services	7500	45,493.11	13,195.38	0.00	0.00	0.00	0.00	0.00	58,688.49
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	63,737.50	191.22	2,578.26	0.00	0.00	0.00	0.00	66,506.98
Student Transportation Services	7800	731,714.07	366,743.77	390,449.96	2,500.00	0.00	0.00	0.00	1,491,407.80
Operation of Plant	7900	41,457.92	12,086.09	516,113.88	0.00	0.00	0.00	0.00	569,657.89
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	331,803.21	95,494.50	789,263.35	0.00	52,597.99	6,067.36	5,265,133.00	6,540,359.41
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						623,782.47		623,782.47
Other Capital Outlay	9300						2,341,888.97		2,341,888.97
Total Expenditures		100,601,931.96	32,370,833.11	23,063,047.74	2,500.00	3,820,136.77	9,498,282.09	10,293,185.15	179,649,916.82
Excess (Deficiency) of Revenues over Expenditures									(40,000.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720		0.00						
Sale of Capital Assets	3730		0.00						
Loss Recoveries	3740		0.00						
<i>Transfers In:</i>									
From General Fund	3610		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, 2013	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						
Fund Balance, June 30, 2014	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, 2014

Exhibit K-4
 DOE Page 8

REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Totals
<i>Federal Direct:</i>					
Workforce Investment Act	3170	0.00	0.00		0.00
Community Action Programs	3180	0.00	0.00		0.00
Reserve Officers Training Corps (ROTC)	3191	0.00	0.00		0.00
Miscellaneous Federal Direct	3199	0.00	0.00		0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
<i>Federal Through State:</i>					
Vocational Education Acts	3201	0.00	0.00		0.00
Race to the Top	3214			5,251,489.32	5,251,489.32
Individuals with Disabilities Education Act (IDEA)	3230	0.00	0.00	0.00	0.00
Elementary and Secondary Education Act, Title I	3240	334,891.95	0.00	0.00	334,891.95
Adult General Education	3251	0.00	0.00	0.00	0.00
Other Food Services	3269	0.00	0.00	0.00	0.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00
Total Federal Through State	3200	334,891.95	0.00	5,251,489.32	5,586,381.27
<i>State:</i>					
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00
Total State	3300	0.00	0.00	0.00	0.00
<i>Local:</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 Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	334,891.95	0.00	5,251,489.32	5,586,381.27

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, 2014

Exhibit K-4
 DOE Page 9
 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	269,278.38	7,664.60	0.00	0.00	2,434.46	25,392.10	0.00	304,769.54
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	23,968.62	1,163.79	0.00	0.00	0.00	4,990.00	0.00	30,122.41
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
Other Capital Outlay	9300								0.00
Total Expenditures		293,247.00	8,828.39	0.00	0.00	2,434.46	30,382.10	0.00	334,891.95
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720		0.00						
Sale of Capital Assets	3730		0.00						
Loss Recoveries	3740		0.00						
<i>Transfers In:</i>									
From General Fund	3610		0.00						
From Debt Service Funds	3620		0.00						
From Capital Projects Funds	3630		0.00						
Interfund	3650		0.00						
From Permanent Funds	3660		0.00						
From Internal Service Funds	3670		0.00						
From Enterprise Funds	3690		0.00						
Total Transfers In	3600		0.00						
<i>Transfers Out: (Function 9700)</i>									
To 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, 2013	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						
Fund Balance, June 30, 2014	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, 2014

Exhibit K-4
 DOE Page 10
 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							
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 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, 2013	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							
Fund Balance, June 30, 2014	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, 2014

Exhibit K-4
 DOE Page 11
 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	68,569.56	1,926.80	0.00	0.00	109,903.44	1,190.80	0.00	181,590.60
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	604,009.16	180,107.25	231,711.46	0.00	0.00	1,863.61	0.00	1,017,691.48
Instructional Staff Training Services	6400	643,906.72	14,400.97	1,036,271.23	0.00	74,687.45	18.06	23,340.00	1,792,624.43
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	167,724.36	167,724.36
School Administration	7300	381.78	114.72	0.00	0.00	0.00	0.00	0.00	496.50
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	266,571.65	60,783.51	1,752,113.79	0.00	8,200.00	0.00	0.00	2,087,668.95
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						3,693.00		3,693.00
Total Expenditures		1,583,438.87	257,333.25	3,020,096.48	0.00	192,790.89	6,765.47	191,064.36	5,251,489.32
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720		0.00						
Sale of Capital Assets	3730		0.00						
Loss Recoveries	3740		0.00						
<i>Transfers In:</i>									
From General Fund	3610		0.00						
From Debt Service Funds	3620		0.00						
From Capital Projects Funds	3630		0.00						
Interfund	3650		0.00						
From Permanent Funds	3660		0.00						
From Internal Service Funds	3670		0.00						
From Enterprise Funds	3690		0.00						
Total Transfers In	3600		0.00						
<i>Transfers Out: (Function 9700)</i>									
To 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, 2013	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						
Fund Balance, June 30, 2014	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, 2014

Exhibit K-5
 DOE Page 12
 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	27,705.67								
Gain on Sale of Investments	3432	0.00								
Net Increase (Decrease) in Fair Value of Investments	3433	(19,171.89)								
Gifts, Grants and Bequests	3440	0.00								
Other Miscellaneous Local Sources	3495	1,371,840.10								
Total Local	3400	1,380,373.88								
Total Revenues	3000	1,380,373.88								
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	6,957.68	0.00	0.00	0.00	0.00	0.00	6,957.68
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	921.37	2.77	201,917.61	0.00	205,055.04	10,094.95	2,828.35		420,820.09
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction	7420						0.00			0.00
Other Capital Outlay	9300						8,213.50			8,213.50
Total Expenditures		921.37	2.77	208,875.29	0.00	205,055.04	18,308.45	2,828.35		435,991.27
Excess (Deficiency) of Revenues over Expenditures										944,382.61
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES										
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	(736,029.50)								
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	(736,029.50)								
Total Other Financing Sources (Uses)		(736,029.50)								
Net Change in Fund Balance		208,353.11								
Fund Balance, July 1, 2013	2800	2,700,680.42								
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	2,909,033.53								
Unassigned Fund Balance	2750	0.00								
Fund Balance, June 30, 2014	2700	2,909,033.53								

	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 Direct	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	3322	9,741,003.62	0.00	0.00	0.00	0.00	0.00	0.00	9,741,003.62
SBE/COBI Bond Interest	3326	423.61	0.00	0.00	0.00	0.00	0.00	0.00	423.61
Racing Commission Funds	3341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total State Sources	3300	9,741,427.23	0.00	0.00	0.00	0.00	0.00	0.00	9,741,427.23
<i>Local:</i>									
District Debt Service Taxes	3412	0.00	0.00	0.00	0.00	21,905.92	0.00	0.00	21,905.92
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	2,591.26	0.00	2,180.45	4,771.71
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	280,363.93	0.00	280,363.93
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	(1,762.39)	13,703.73	(2,548.49)	9,392.85
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	4,317.43	0.00	0.00	4,317.43
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	27,052.22	294,067.66	(368.04)	320,751.84
Total Revenues	3000	9,741,427.23	0.00	0.00	0.00	27,052.22	294,067.66	(368.04)	10,062,179.07
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	7,935,000.00	0.00	0.00	0.00	0.00	72,853,266.76	4,540,000.00	85,328,266.76
Interest	720	2,000,203.75	0.00	0.00	0.00	0.00	84,443,582.72	8,061,475.40	94,505,261.87
Dues and Fees	730	96,877.66	0.00	0.00	0.00	0.00	1,334,801.08	0.00	1,431,678.74
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		10,032,081.41	0.00	0.00	0.00	0.00	158,631,650.56	12,601,475.40	181,265,207.37
Excess (Deficiency) of Revenues Over Expenditures		(290,654.18)	0.00	0.00	0.00	27,052.22	(158,337,582.90)	(12,601,843.44)	(171,203,028.30)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	Economic Stimulus Debt Service	Totals
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	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
Discount on Lease-Purchase Agreements (Function 9299)	893	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
Proceeds of Forward Supply Contract	3760	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
Premium on Refunding Bonds	3792	0.00	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	0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	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	114,140,000.00	0.00	114,140,000.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894	0.00	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	(113,825,000.00)	0.00	(113,825,000.00)
<i>Transfers In:</i>									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00	5,359,794.00	0.00	5,359,794.00
From Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	146,041,031.00	12,601,475.40	158,642,506.40
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
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	151,400,825.00	12,601,475.40	164,002,300.40
<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 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
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
Total Other Financing Sources (Uses)			0.00	0.00	0.00	0.00	151,715,825.00	12,601,475.40	164,317,300.40
Net Change in Fund Balances		(290,654.18)	0.00	0.00	0.00	27,052.22	(6,621,757.90)	(368.04)	(6,885,727.90)
Fund Balance, July 1, 2013	2800	1,136,120.57	0.00	0.00	0.00	250,187.15	1,393,481.09	234,875.14	3,014,663.95
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	845,466.39	0.00	0.00	0.00	277,239.37	0.00	234,507.10	1,357,212.86
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	(5,228,276.81)	0.00	(5,228,276.81)
Fund Balance, June 30, 2014	2700	845,466.39	0.00	0.00	0.00	277,239.37	(5,228,276.81)	234,507.10	(3,871,063.95)

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUND:
 For the Fiscal Year Ended June 30, 2014

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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	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	0.00	0.00	0.00
<i>State:</i>												
CO&DS Distributed	3321	0.00	0.00	0.00	0.00	0.00	1,378,818.98	0.00	0.00	0.00	0.00	1,378,818.98
Interest on Undistributed CO&DS	3325	0.00	0.00	0.00	0.00	0.00	47,780.43	0.00	0.00	0.00	0.00	47,780.43
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
District Effort Recognition Program	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	15,682,424.00	0.00	15,682,424.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	498,378.39	0.00	498,378.39
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	1,426,599.41	0.00	0.00	16,180,802.39	0.00	17,607,401.80
<i>Local:</i>												
District Local Capital Improvement Tax	3413	0.00	0.00	0.00	0.00	0.00	0.00	204,254,067.58	0.00	0.00	0.00	204,254,067.58
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	19,920.44	0.00	0.00	0.00	0.00	0.00	468,798.53	0.00	589,638.31	55,657.45	1,134,014.73
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	9,703.58	0.00	0.00	0.00	0.00	9,703.58
Net Increase (Decrease) in Fair Value of Investments	3433	(14,363.93)	0.00	0.00	(680.43)	0.00	7,503.00	(477,705.80)	0.00	(380,580.84)	(22,777.37)	(888,605.37)
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	0.00	0.00	6,318.56	5,789,505.56	0.00	2,452,522.35	0.00	8,248,346.47
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,325,507.20	0.00	6,325,507.20
Total Local Sources	3400	5,556.51	0.00	0.00	(680.43)	0.00	23,525.14	210,034,665.87	0.00	8,987,087.02	32,880.08	219,083,034.19
Total Revenues	3000	5,556.51	0.00	0.00	(680.43)	0.00	1,450,124.55	210,034,665.87	0.00	25,167,889.41	32,880.08	236,690,435.99
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	0.00	349.50	0.00	17,306.03	49,741.52	67,397.05
Buildings and Fixed Equipment	630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,469,073.75	0.00	7,469,073.75
Furniture, Fixtures and Equipment	640	13,132.05	0.00	0.00	0.00	0.00	0.00	927,720.93	0.00	17,780,858.44	81,472.98	18,803,184.40
Motor Vehicles (Including Buses)	650	0.00	0.00	0.00	0.00	0.00	15,096.52	0.00	0.00	12,183,952.00	0.00	12,199,048.52
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	0.00	2,444.30	134,092.76	0.00	4,145,244.72	544,970.26	4,826,752.04
Remodeling and Renovations	680	0.00	0.00	0.00	701.25	0.00	0.00	9,913,430.62	0.00	27,299,496.29	1,385,965.80	38,599,593.96
Computer Software	690	0.00	0.00	0.00	0.00	0.00	0.00	15,747.65	0.00	104,951.12	0.00	120,698.77
<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	6,318.56	0.00	0.00	4,250.00	17,794.30	28,362.86
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		13,132.05	0.00	0.00	701.25	0.00	23,859.38	10,991,341.46	0.00	69,005,132.35	2,079,944.86	82,114,111.35
Excess (Deficiency) of Revenues Over Expenditures		(7,575.54)	0.00	0.00	(1,381.68)	0.00	1,426,265.17	199,043,324.41	0.00	(43,837,242.94)	(2,047,064.78)	154,576,324.64

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, 2014

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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	20,299,564.00	0.00	20,299,564.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	0.00	147,163.25	0.00	332,774.23	0.00	479,937.48
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	59,280.00	0.00	109,280.00
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	2,763,038.86	0.00	2,763,038.86
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	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	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	0.00	0.00	2,763,038.86	0.00	2,763,038.86
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	0.00	0.00	0.00	(4,600,938.11)	0.00	0.00	(47,424,061.89)	0.00	(15,682,424.00)	0.00	(67,707,424.00)
To Debt Service Funds	920	0.00	0.00	0.00	0.00	0.00	0.00	(139,792,186.57)	0.00	(18,838,544.70)	(11,775.13)	(158,642,506.40)
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	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	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	(4,600,938.11)	0.00	0.00	(187,216,248.46)	0.00	(34,520,968.70)	(11,775.13)	(226,349,930.40)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(4,600,938.11)	0.00	0.00	(187,019,085.21)	0.00	(11,066,311.61)	(11,775.13)	(202,698,110.06)
Net Change in Fund Balances		(7,575.54)	0.00	0.00	(4,602,319.79)	0.00	1,426,265.17	12,024,239.20	0.00	(54,903,554.55)	(2,058,839.91)	(48,121,785.42)
Fund Balance, July 1, 2013	2800	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
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	2,086,429.15	0.00	0.00	190,700.20	0.00	6,290,235.94	86,843,164.81	0.00	114,816,250.28	17,989,295.19	228,216,075.57
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
Fund Balance, June 30, 2014	2700	2,086,429.15	0.00	0.00	190,700.20	0.00	6,290,235.94	86,843,164.81	0.00	114,816,250.28	17,989,295.19	228,216,075.57

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND
 For the Fiscal Year Ended June 30, 2014

Exhibit K-8
 DOE Page 16
 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
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
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			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, 2013		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
Fund Balance, June 30, 2014		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, 2014

Exhibit K-9
 DOE Page 17

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, 2013	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, 2014	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, 2014

Exhibit K-10
 DOE Page 18

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	56,302,579.15	56,302,579.15
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	951,971.16	951,971.16
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	43,363,803.10	10,527,172.00	0.00	0.00	0.00	0.00	0.00	53,890,975.10
Total Operating Revenues		43,363,803.10	10,527,172.00	0.00	0.00	0.00	0.00	57,254,550.31	111,145,525.41
OPERATING EXPENSES (Function 9900)									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	42,209,413.77	42,209,413.77
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	12,367,609.93	12,367,609.93
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	2,018,082.72	2,018,082.72
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	158,833.17	158,833.17
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	495,270.02	495,270.02
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	78,541.74	78,541.74
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	57,327,751.35	57,327,751.35
Operating Income (Loss)		43,363,803.10	10,527,172.00	0.00	0.00	0.00	0.00	(73,201.04)	53,817,774.06
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	0.00	488.14	488.14
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	(341.77)	(341.77)
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	77,670.30	77,670.30
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	77,816.67	77,816.67
Income (Loss) Before Operating Transfers		43,363,803.10	10,527,172.00	0.00	0.00	0.00	0.00	4,615.63	53,895,590.73
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	(23,934,648.19)	(4,709,172.00)	(4,251,510.17)	(25,683,474.72)	0.00	0.00	0.00	(58,578,805.08)
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	(23,934,648.19)	(4,709,172.00)	(4,251,510.17)	(25,683,474.72)	0.00	0.00	0.00	(58,578,805.08)
Change in Net Position		19,429,154.91	5,818,000.00	(4,251,510.17)	(25,683,474.72)	0.00	0.00	4,615.63	(4,683,214.35)
Net Position, July 1, 2013	2880	(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
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2014	2780	0.00	0.00	0.00	0.00	0.00	0.00	77,795.29	77,795.29

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS
 June 30, 2014

Exhibit K-11
 DOE Page 19
 Fund 891

ASSETS	Account Number	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
Cash	1110	5,018,486.16	76,272,391.34	75,661,368.72	5,629,508.78
Investments	1160	8,738,167.56	4,462,812.43	4,282,349.52	8,918,630.47
Accounts Receivable, Net	1130	40,546.15	0.00	40,546.15	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		13,797,199.87	80,735,203.77	79,984,264.39	14,548,139.25
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	267,936.78	158,542.04	267,936.78
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	391,986.59	381,171.71	391,986.59	381,171.71
Internal Accounts Payable	2290	13,246,671.24	80,086,095.28	79,433,735.76	13,899,030.76
Total Liabilities		13,797,199.87	80,735,203.77	79,984,264.39	14,548,139.25

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2014

Exhibit K-12
DOE Page 20
Fund 601

	Account Number	Governmental Activities - Total Balance June 30, 2014 [1]	Business-Type Activities - Total Balance June 30, 2014 [1]	Total	Governmental Activities - Debt Principal Payments 2013-14	Governmental Activities - Principal Due Within One Year 2014-15	Governmental Activities - Debt Interest Payments 2013-14	Governmental Activities - Interest Due Within One Year 2014-15
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	29,512,507.93		29,512,507.93	6,250,204.76	7,220,874.49	451,912.27	537,216.17
Bonds Payable								
SBE/COBI Bonds Payable	2321	33,185,000.00		33,185,000.00	7,935,000.00	6,445,000.00	2,000,203.75	1,604,703.75
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	33,185,000.00	0.00	33,185,000.00	7,935,000.00	6,445,000.00	2,000,203.75	1,604,703.75
Liability for Compensated Absences	2330	160,925,000.00		160,925,000.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	1,518,570,000.00		1,518,570,000.00	66,550,000.00	69,460,000.00	76,581,665.32	72,316,052.02
Qualified Zone Academy Bonds (QZAB) Payable	2342	371,434.00		371,434.00	53,062.00	53,062.00	0.00	0.00
Qualified School Construction Bonds (QSCB) Payable	2343	97,018,000.00		97,018,000.00	4,540,000.00	4,540,000.00	3,332,135.40	3,332,135.40
Build America Bonds (BAB) Payable	2344	63,910,000.00		63,910,000.00	0.00	0.00	4,729,340.00	4,729,340.00
Other Lease-Purchase Agreements Payable	2349	20,140,000.00		20,140,000.00	0.00	0.00	1,033,625.00	1,033,625.00
Total Lease-Purchase Agreements Payable	2340	1,700,009,434.00	0.00	1,700,009,434.00	71,143,062.00	74,053,062.00	85,676,765.72	81,411,152.42
Estimated Liability for Long-Term Claims	2350	88,377,000.00		88,377,000.00				
Other Post-Employment Benefits Liability	2360	64,421,119.00		64,421,119.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-Term Liabilities		2,076,430,060.93	0.00	2,076,430,060.93	85,328,266.76	87,718,936.49	88,128,881.74	83,553,072.34

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2014, 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, 2014

Exhibit K-13
 DOE Page 21

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2013	Returned To DOE	Revenues [1] 2013-14	Expenditures 2013-14	Flexibility [2] 2013-14	Unexpended June 30, 2014
Class Size Reduction Operating Funds (3355)	94740	0.00		296,345,591.00	296,345,591.00		0.00
Class Size Reduction Capital Outlay (3396)	91050	0.00					0.00
Excellent Teaching Program (3363)	90570	181,253.13			181,253.13		0.00
Florida School Recognition Funds (3361)	92040	595,731.52		11,804,123.00	11,732,287.64		667,566.88
Instructional Materials (FEFP Earmark) [3]	90880	0.00		19,455,362.00	19,455,362.00		0.00
Library Media (FEFP Earmark) [3]	90881	911,239.18		1,135,467.00	2,046,706.18		0.00
Preschool Projects (3372)	97950	0.00					0.00
Public School Technology	90320	0.00					0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	173,212.35		12,075,638.00	11,953,860.16		294,990.19
Safe Schools (FEFP Earmark) [5]	90803	0.00		6,143,439.00	6,143,439.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030	0.00					0.00
Student Transportation (FEFP Earmark)	90830	0.00		28,871,159.00	28,871,159.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	0.00		53,067,950.00	53,067,950.00		0.00
Teacher Recruitment and Retention	93460	0.00					0.00
Teacher Training	91290	0.00					0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00		4,393,831.00	4,393,831.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	171,513.15		657,477.07	712,626.38		116,363.84
Voluntary Prekindergarten - Summer Program (3371)	96441	305,323.23		75,069.34	167,120.06		213,272.51

[1] Include both state and local revenue sources.

[2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[4] Expenditures for designated low-performing elementary schools, based on the state reading assessment, should be included in expenditures.

[5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2014

Exhibit K-14
 DOE Page 22

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Revenue Federal Economic 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	164,925.92	6,988.50	0.00	0.00	171,914.42
Bottled Gas	421	373,713.02	14,255.62	0.00	0.00	387,968.64
Electricity	430	46,973,763.78	2,021,056.11	0.00	0.00	48,994,819.89
Heating Oil	440	0.00	0.00	0.00	0.00	0.00
Total		47,512,402.72	2,042,300.23	0.00	0.00	49,554,702.95
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	224,088.96		2,500.00	0.00	226,588.96
Diesel Fuel	460	10,799,098.02		0.00	0.00	10,799,098.02
Oil and Grease	540	13,605.01		0.00	0.00	13,605.01
Total		11,036,791.99		2,500.00	0.00	11,039,291.99

	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	0.00	0.00	12,183,952.00	12,183,952.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS:						
Audiovisual Materials	621	20,106.25	0.00	0.00		20,106.25

	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:						
Subawards Under Subagreements - First \$25,000	311	0.00	0.00	0.00	0.00	0.00
Subawards Under Subagreements - In Excess of \$25,000	312	0.00	0.00	0.00	0.00	0.00
Subawards Under Subagreements - First \$25,000	391	0.00	0.00	0.00	0.00	0.00
Subawards Under Subagreements - In Excess of \$25,000	392	0.00	0.00	0.00	0.00	0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBJECT		
Supplies	510	4,188,589.03
Food	570	36,569,054.41
Commodities	580	6,460,045.33

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2014

Exhibit K-14
DOE Page 23

	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	429,037,859.00	26,954,452.00	0.00	455,992,311.00
Basic Programs 101, 102 and 103 (Function 5100)	140	4,836,463.96	552,134.00	0.00	5,388,597.96
Basic Programs 101, 102 and 103 (Function 5100)	750	0.00	0.00	0.00	0.00
Total Basic Program Salaries		433,874,322.96	27,506,586.00	0.00	461,380,908.96
Other Programs 130 (ESOL) (Function 5100)	120	45,123,159.00	4,244,580.00	0.00	49,367,739.00
Other Programs 130 (ESOL) (Function 5100)	140	508,664.98	86,945.82	0.00	595,610.80
Other Programs 130 (ESOL) (Function 5100)	750	0.00	0.00	0.00	0.00
Total Other Program Salaries		45,631,823.98	4,331,525.82	0.00	49,963,349.80
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	161,890,661.00	9,147,816.00	0.00	171,038,477.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	1,824,963.30	187,383.52	0.00	2,012,346.82
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	0.00	0.00	0.00	0.00
Total ESE Program Salaries		163,715,624.30	9,335,199.52	0.00	173,050,823.82
Career Program 300 (Function 5300)	120	13,835,099.00	22,925.00	0.00	13,858,024.00
Career Program 300 (Function 5300)	140	155,960.50	469.59	0.00	156,430.09
Career Program 300 (Function 5300)	750	0.00	0.00	0.00	0.00
Total Career Program Salaries		13,991,059.50	23,394.59	0.00	14,014,454.09
TOTAL		657,212,830.74	41,196,705.93	0.00	698,409,536.67

	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	17,367,224.88	296,345.70	3,929.69	17,667,500.27

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2014

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>Instruction:</i>								
Basic	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Exceptional	5200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Career Education	5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adult General	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

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Object Number	Amount
<i>Expenditures:</i>		
General Fund	390	253,652,696.65
Food Service Special Revenue Fund	390	0.00
Other Federal Programs Special Revenue Fund	390	4,351,137.80
Federal Economic Stimulus Special Revenue Funds	390	847,576.44
Total Charter School Distributions		258,851,410.89

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	453,520.26
Other Federal Programs Special Revenue Fund	5900	0.00
Federal Economic Stimulus Special Revenue Funds	5900	0.00
Total:	5900	453,520.26

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended July 1, 2013	Earnings 2013-14	Expenditures 2013-14	Unexpended June 30, 2014
Earnings, Expenditures and Carryforward Amounts:	0.00	11,311,183.05	8,234,089.86	3,077,093.19

Expenditure Program or Activity:

Exceptional Student Education	
School Nurses and Health Care Services	2,244,385.10
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	5,989,704.76
Student Services	
Consultants	
Other	
Total Expenditures	8,234,089.86

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2014

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	433,940.99	63,403.44	1,387.39	0.00	23,691.68	3,039.96	1,555.36	527,018.82
Student Personnel Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	246,918.04	77,149.83	7,969.05	0.00	20,045.80	644.90	0.00	352,727.62
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>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		680,859.03	140,553.27	9,356.44	0.00	43,737.48	3,684.86	1,555.36	879,746.44

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2014

Exhibit K-18
DOE Page 28

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Expenditures	Amount Provided to Subrecipients
United States Department of Agriculture:				
<u>Indirect:</u>				
Child Nutrition Cluster:				
Florida Department of Agriculture and Consumer Services:				
National School Lunch Program - Commodities	10.555(2)(A)	None	6,594,786.47	
Florida Department of Education:				
School Breakfast Program (SBP)	10.553	321	15,429,116.00	
National School Lunch Program (NSLP)	10.555	300	58,193,097.67	
Summer Food Service Program for Children (SFSPC)	10.559	323,324,325	1,135,502.56	
Total Child Nutrition Cluster			81,352,502.70	
Fresh Fruit and Vegetable Program	10.582	None	425,767.91	
Child and Adult Care Food Program	10.558	None	1,182,908.03	
<u>Indirect:</u>				
Florida Department of Education:				
ARRA - Child Nutrition Discretionary Grant	10.579	371	-	
Total United States Department of Agriculture			82,961,178.64	
United States Department of Labor:				
<u>Indirect:</u>				
Florida Department of Education:				
Workforce Investment Act - Youth Activities	17.259	None	530,975.61	
Incentive Grants - WIA Section 503	17.267	None	-	
Total United States Department of Labor			530,975.61	
United States Department of Transportation:				
<u>Indirect:</u>				
Florida Department of Transportation:				
Highway Planning and Construction	20.205	None	-	
State and Community Highway Safety	20.600	None	3,684.11	
Total United States Department of Transportation			3,684.11	
National Aeronautics and Space Administration:				
<u>Indirect:</u>				
National Science Teachers Association:				
Aerospace Education Services Program	43.001	None	-	
Total National Aeronautics and Space Administration			-	
United States Department of Education:				
<u>Direct:</u>				
Student Financial Assistance Cluster:				
Federal Supplemental Educational Opportunity Grant	84.007	None	144,081.00	
Federal Pell Grant Program	84.063	None	5,117,052.00	
Total Student Financial Assistance Cluster:			5,261,133.00	
Magnet Schools Assistance	84.165	None	3,456,794.68	
Safe and Drug-Free Schools and Communities - National Programs	84.184	None	-	
Fund for the Improvement of Education	84.215	None	147,021.33	
Foreign Language Assistance	84.293	None	-	
Transition To Teaching	84.350	None	619,821.74	
Early Reading First	84.359	None	-	
High School Graduation Initiative	84.360	None	784,325.17	
Total Direct			10,269,095.92	
<u>Indirect:</u>				
Florida Department of Education:				
Special Education Cluster (IDEA):				
Special Education - Grants to States (IDEA, Part B)	84.027	262,263	51,276,119.28	56,757.50
Special Education - Preschool Grants (IDEA Preschool)	84.173	266,267	1,377,564.42	
ARRA: Special Education-Grants to States (Idea, Part B), Recovery Act	84.391	263	-	
ARRA: Special Education - Preschool Grants (Idea Preschool), Recovery Act	84.392	267	-	
Total Special Education Cluster			52,653,683.70	56,757.50

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 SCHEDULE 5
 SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Fiscal Year Ended June 30, 2014

Exhibit K-18
 DOE Page 28A

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Expenditures	Amount Provided to Subrecipients
United States Department of Education (Continued):				
<i>Indirect (Continued):</i>				
Title I, Part A Cluster:				
Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)	84.010	212,223,226	65,183,582.23	2,716,801.97
ARRA:Title I Grants to Local Educational Agencies, Recovery Act	84.389	212,222,226	-	
Total Title I Part A Cluster			65,183,582.23	2,716,801.97
School Improvement Grants Cluster:				
School Improvement Grants	84.377	126	5,715,643.69	614,591.59
ARRA:School Improvement Grants, Recovery Act	84.388	126	334,891.95	
Total School Improvement Grants Cluster			6,050,535.64	614,591.59
State Fiscal Stabilization Fund Cluster:				
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grant, Recovery Act	84.395	RL111, RG411	5,251,489.32	847,576.44
ARRA:State Fiscal Stabilization (SFSF) - Government Services, Recovery Act	84.397	592	-	
Total State Fiscal Stabilization Fund Cluster			5,251,489.32	847,576.44
Education Technology Cluster:				
Education Technology State Grants	84.318	122	-	
ARRA: Education Technology State Grants, Recovery Act	84.386	121	-	
Total Education Technology Cluster			-	
Education of Homeless Children and Youth Cluster:				
Education for Homeless Children and Youth	84.196	127	129,018.71	
ARRA: Education for Homeless Children and Youth, Recovery Act	84.387	127	-	
Total Education of Homeless Children and Youth Cluster			129,018.71	
Adult Education - State Grant Program	84.002	191,193,194	4,362,865.87	
Migrant Education: State Grant Program	84.011	217	141,659.65	
Career and Technical Education - Basic Grants to States	84.048	151,161	3,150,169.91	18,372.00
Safe and Drug-Free Schools and Communities - State Grants	84.186	103	-	
Tech-Prep Education	84.243	157	-	
Charter Schools	84.282	298	821,508.27	821,508.27
Twenty-First Century Community Learning Centers	84.287	244	997,768.25	
Reading First State Grants	84.357	211	-	
English Language Acquisition Grants	84.365	102	2,928,051.34	
Improving Teacher Quality State grants	84.367	224,225	8,938,479.33	85,288.49
Teacher Incentive Fund	84.374	N/A	2,970,947.15	
ARRA, Education Jobs Fund (Ed Jobs)	84.410	541	-	
Total Indirect			153,579,759.37	5,160,896.26
Total United States Department of Education			163,848,855.29	5,160,896.26
United States Department of Health and Human Services:				
<i>Direct:</i>				
Public Health Service				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	None	102,929.60	
Head Start Cluster:				
Head Start	93.600	None	13,742,841.55	
ARRA - Head Start	93.708	None	-	
Total Head Start Cluster			13,845,771.15	
Center For Disease Control				
Cooperative Agreements to Support Comprehensive Schools Health				
Cooperative Agreements To Promote Adolescent Health Through School-Based Hiv	93.079	None	347,328.01	
Injury Prevention and Control Research and State and Community Based Programs	93.136	None	76,776.26	
Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938	None	11,414.87	
Total Direct			14,281,290.29	
<i>Indirect:</i>				
Florida Agency for Workforce Innovation:				
CCDF Cluster:				
Early Learning Coalition of Broward County, Inc:				
Child Care and Development Block Fund	93.575	None	138,652.71	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	None	269,637.99	
Florida Department of Children and Families:				
ARRA - Child Care and Development Block Grant	93.713	None	155,584.96	
Total CCDF Cluster			563,875.66	

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 SCHEDULE 5
 SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Fiscal Year Ended June 30, 2014

Exhibit K-18
 DOE Page 28B

Federal Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass-Through Grantor Number	Expenditures	Amount Provided to Subrecipients
United States Department of Health and Human Services (Continued):				
<i>Indirect (Continued):</i>				
Florida Department of Education:				
Refugee and Entrant Assistance - Discretionary Grants	93.576	137	-	
Florida Department of Children and Families:				
Temporary Assistance for Needy Families	93.558	None	234,096.26	
Social Services Block Grant	93.667	None	718.82	
Block Grant for Prevention and Treatment of Substance Abuse	93.959	None	220,190.34	
Total Indirect:			1,018,881.08	
Total United States Department of Health and Human Services			15,300,171.37	
Corporation for National and Community Service				
<i>Indirect:</i>				
Florida Department of Education:				
Learn and Serve America - School and Community Based Programs	94.004	232,233,234	-	
Total Corporation for National and Community Service			-	
United States Department of Homeland Security:				
<i>Indirect:</i>				
Division of Emergency Management:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	None	179,311.13	
Florida Department of Law Enforcement:				
Homeland Security Grant Program	97.067	None	-	
Total United States Department of Homeland Security			179,311.13	
United States Department of Defense:				
<i>Direct:</i>				
Army Junior Reserve Officers Training Corps	None	None	1,518,602.16	
Air Force Junior Reserve Officers Training Corps	None	None	191,010.99	
Marine Corps Junior Reserve Officers Training Corps	None	None	133,710.02	
Navy Junior Reserve Officers Training Corps	None	None	308,482.78	
Total United States Department of Defense			2,151,805.95	
Total Expenditures of Federal Awards			264,975,982.10	5,160,896.26

- Notes:
- (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the 2013-14 fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been reported.
 - (2) Noncash Assistance.
 - (A) National School Lunch Program - Represents the amount of donated food received during the 2013-14 fiscal year. Commodities are valued at fair value as determined at the time of donation.



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 Director, Equal Educational Opportunities/ADA Compliance Department 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/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.