

Superintendent's Annual Financial Report Unaudited

For the Fiscal Year Ended June 30, 2015

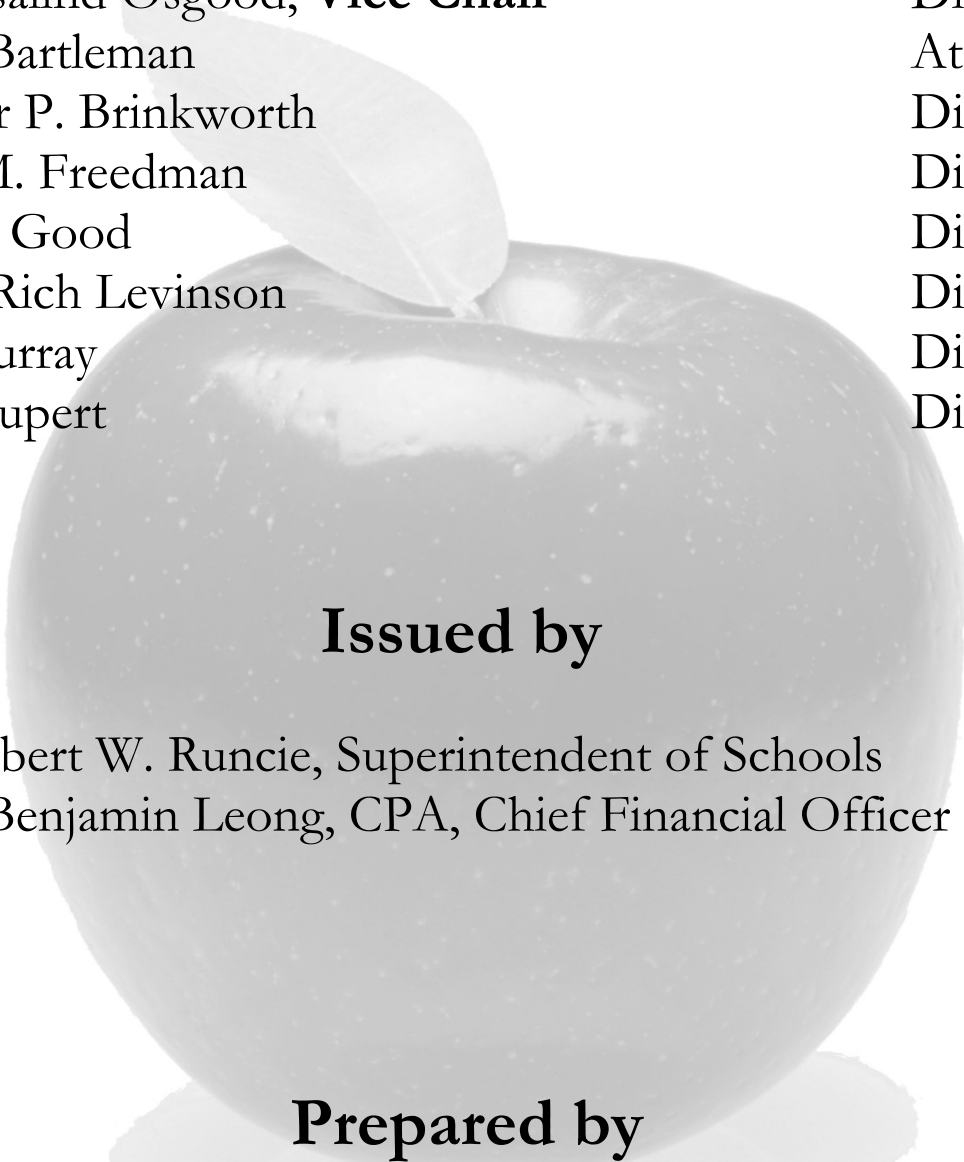


Robert W. Runcie
Superintendent of Schools

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

Educating Today's Students to Succeed in Tomorrow's World

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I. Benjamin Leong, CPA, Chief Financial Officer

Prepared by

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**Superintendent's
Annual Financial Report**
Fiscal Year Ended
June 30, 2015



The School Board of Broward County, Florida

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


September 8, 2015

**FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
DISTRICT SCHOOL BOARD OF BROWARD COUNTY
For the Fiscal Year Ended June 30, 2015**

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2015, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 8, 2015.



District Superintendent's Signature

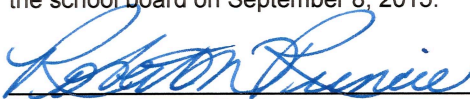
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**FLORIDA DEPARTMENT OF EDUCATION
 REPORT OF FINANCIAL DATA TO THE
 COMMISSIONER OF EDUCATION (ESE 348)
 DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 For the Fiscal Year Ended June 30, 2015**

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2015, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 8, 2015.



 District Superintendent's Signature

9/8/15

 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, 2015. 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**, increased by \$190 million, or 14.5%, from \$1.32 billion to \$1.51 billion when compared to the prior year. The increase in total net position reflects primarily increases in current and other assets of \$186.7 million, and a decrease in capital assets of \$64.5 million, offset by a decrease in liabilities of \$49.6 million.
- **Total revenues** increased by \$270 million, or 10.9%, from \$2.46 billion to \$2.73 billion when compared to the prior year. The increase was principally the result of an increase in ad valorem taxes of \$64.9 million (including General and Capital Funds) due to an increase in the total assessed property values, and an increase in other general revenues of \$201.1 million due to an increase in Florida Education Finance Program (FEFP) and other miscellaneous programs.
- The District had \$2.5 billion in **expenses** related to programs, an increase of \$51.6 million, or 2.1%, from the prior year due to salary increases and an increase in operations and maintenance of plant expenditures.
- The District's **debt** (Bonds Payable, Certificates of Participation and Capital Leases) increased by \$46.2 million, or 2.6%, to \$1.81 billion from \$1.76 billion in the prior year. The change was primarily due to the issuance of the General Obligation Bond for the SMART initiative and the refunding of the Certificates of Participation. See Notes 9 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 \$17 million, or 11.7%, to \$161.8 million from \$144.8 million in the prior year (see Exhibit C-3, page 6). 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 2015?" 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, General Obligation Bond 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, 2015**

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 was \$1.51 billion at June 30, 2015, representing a \$190 million, or 14.5%, increase from June 30, 2014. By far, the largest portion of the District's net position (82.1%) 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 \$393.7 million in restricted net position, \$316.5 million are restricted for capital projects such as the SMART initiative. The District will use these resources to complete construction in progress, and perform property maintenance. Unrestricted net position was a deficit of \$123 million at June 30, 2015.

Table 1

Summary Statement of Net Position (in thousands)			
	As of June 30,		Increase (Decrease)
	2015	2014	
Current and other assets	\$ 924,854	\$ 738,159	\$ 186,695
Capital assets	2,929,661	2,994,146	(64,485)
Total assets	<u>3,854,515</u>	<u>3,732,305</u>	<u>122,210</u>
Deferred Outflows of Resources	<u>76,227</u>	<u>57,283</u>	<u>18,944</u>
Current and other liabilities	323,008	442,432	(119,424)
Long-term liabilities	2,099,164	2,029,397	69,767
Total liabilities	<u>2,422,172</u>	<u>2,471,829</u>	<u>(49,657)</u>
Deferred Inflows of Resources	<u>498</u>	<u>452</u>	<u>46</u>
Net position:			
Net Investment in Capital Assets	1,237,417	1,280,610	(43,193)
Restricted	393,727	180,344	213,383
Unrestricted	(123,072)	(143,647)	20,575
Total net position	<u>\$ 1,508,072</u>	<u>\$ 1,317,307</u>	<u>\$ 190,765</u>

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2015**

As shown in Table 2, governmental activities increased the District's net position by \$ 217.5 million from the prior year. Key highlights are as follows:

Table 2

Summary Statement of Changes in Net Position (in thousands)			
For the Fiscal Years Ended June 30,			
	2015	2014	Increase (Decrease)
Revenues:			
Program revenues:			
Charges for services	\$ 45,313	47,998	\$ (2,685)
Operating grants and contributions	88,904	84,318	4,586
Capital grants and contributions	28,792	27,518	1,274
Total program revenues	<u>163,009</u>	<u>159,834</u>	<u>3,175</u>
General revenues:			
Ad valorem taxes	1,083,194	1,018,330	64,864
Other general revenues (including FEFP)	1,479,526	1,278,400	201,126
Total general revenues	<u>2,562,720</u>	<u>2,296,730</u>	<u>265,990</u>
Total revenues	<u>2,725,729</u>	<u>2,456,564</u>	<u>269,165</u>
Functions/Program Expenses:			
Instructional services	1,518,467	1,524,589	(6,122)
Instructional support services	235,083	223,511	11,572
Operation and maintenance of plant	239,857	229,247	10,610
School administration	133,491	131,084	2,407
Food services	103,888	98,713	5,175
Facilities acquisition and construction	49,690	44,541	5,149
General administration	112,405	75,592	36,813
Pupil transportation services	84,073	85,853	(1,780)
Interest expense	58,010	70,231	(12,221)
Total expenses	<u>2,534,964</u>	<u>2,483,361</u>	<u>51,603</u>
Change in net position	<u>\$ 190,765</u>	<u>\$ (26,797)</u>	<u>\$ 217,562</u>
Ending net position	<u>\$ 1,508,072</u>	<u>\$ 1,317,307</u>	<u>\$ 190,765</u>

- Total program revenues increased \$3.2 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 \$64.9 million (including General and Capital Funds) due to an increase in the total assessed property values.

- Other general revenues increased \$201.1 million primarily as a result of increased activity associated with Government-wide reporting requirements, which would include debt refunding and other miscellaneous items.

- Total expenses increased \$51.6 million, or 2.1%, due to salary increases and an increase in operation and maintenance of plant expenditures.

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, 2015, the District's governmental funds reported a combined fund balance of \$601.8 million, an increase of \$186 million, or 44.9% from the prior year. The increase is primarily due to an increase of \$16.9 million in the General Fund balance, an increase of \$12.8 million in the Capital Improvement Section 1011.71 (Local Millage) Fund balance, an increase in the ARRA Economic Stimulus Debt Service Fund by \$4.6 million, an increase in the Federal Economic Stimulus Program by \$.4 million and the issuance of the General Obligation Bond of \$160.4 million. The District's governmental fund balance increase was offset by a decrease of \$6.4 million in the COP Series, a decrease of \$2.7 million in the ARRA Economic Capital Projects Fund.

General Fund. The fund balance for the General Fund increased \$16.9 million primarily as a result of local and state revenue sources increasing more proportionately than expenditures.

Major Capital Projects Funds. The fund balance of the Major Capital Projects funds increased by \$170.5 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 and the issuance of the General Obligation Bond.

Major Debt Service Funds. The fund balance of the Major Debt Service funds increased by \$4.6 million primarily as a result of the refunding and scheduled debt payments (see Note 10 of the Notes to the Basic Financial Statements for more information).

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2015**

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	\$ 875,250	\$ 864,701	\$ 864,701	\$ -
Other	57,730	73,984	84,572	10,588
Total local sources	<u>932,980</u>	<u>938,685</u>	<u>949,273</u>	<u>10,588</u>
State sources:				
Florida Education Finance Program	644,400	628,202	628,202	-
Other	390,793	389,366	389,310	(56)
Total state sources	<u>1,035,193</u>	<u>1,017,568</u>	<u>1,017,512</u>	<u>(56)</u>
Federal sources				
Federal sources	11,900	15,779	15,779	-
Total revenues	<u>1,980,073</u>	<u>1,972,032</u>	<u>1,982,564</u>	<u>10,532</u>
Other financing sources				
Other financing sources	72,825	64,994	64,994	-
Total amounts available for appropriations	<u>2,052,898</u>	<u>2,037,026</u>	<u>2,047,558</u>	<u>10,532</u>
Expenditures:				
Instructional services	1,333,580	1,319,341	1,326,258	(6,917)
Instructional support services	173,873	174,839	174,425	414
Pupil transportation services	84,072	80,649	80,549	100
Operation and maintenance of plant	225,997	235,131	233,463	1,668
School administration	133,080	131,111	128,978	2,133
General administration	93,754	92,379	96,817	(4,438)
Interest	177	124	124	-
Total expenditures	<u>2,044,533</u>	<u>2,033,574</u>	<u>2,040,614</u>	<u>(7,040)</u>
Other financing uses				
Other financing uses	5,057	6,821	6,821	-
Total charges against appropriations	<u>2,049,590</u>	<u>2,040,395</u>	<u>2,047,435</u>	<u>(7,040)</u>
Net change in fund balances	<u>\$ 3,308</u>	<u>\$ (3,369)</u>	<u>\$ 123</u>	<u>\$ 3,492</u>
Appropriated beginning fund balances:	<u>\$ 144,780</u>	<u>\$ 3,369</u>		
Adjustments to conform with GAAP:				
Elimination of encumbrances			<u>16,865</u>	
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses (GAAP Basis)				
Fund balances, beginning of year			<u>144,780</u>	
Fund balances, end of year			<u>\$ 161,768</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 primary differences between the final budget and actual is that the budget does not account for the insurance claims liability adjustment and the prepaid insurance reclassification from expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. As shown in Table 4, at June 30, 2015, the District had invested approximately \$2.9 billion in a broad range of capital assets. This amount represents a net decrease (including additions, deletions and depreciation) of \$64.5 million from last year. The District has been concentrating on indoor air quality remediation,

Table 4			
Capital Assets at Year-End (in thousands)			
	2015	2014	Increase (Decrease)
Land	\$ 236,046	\$ 236,046	\$ -
Land improvements	459,727	456,348	3,379
Construction in progress	26,313	25,874	439
Broadcast license intangible	3,600	3,600	-
Buildings and fixed equipment	3,612,947	3,600,031	12,916
Furniture, fixtures and equipment	355,622	402,442	(46,820)
Assets under capital leases	44,552	48,283	(3,731)
Audio visual	703	695	8
Computer software	56,452	55,596	856
Motor vehicles	93,337	93,065	272
Less: accumulated depreciation	(1,959,638)	(1,927,834)	(31,804)
Total capital assets, net	<u>\$ 2,929,661</u>	<u>\$ 2,994,146</u>	<u>\$ (64,485)</u>

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. There was \$22.3 million committed towards various construction contracts. See Note 22 of the Note to the Basic Financial Statements for more information.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2015**

Debt Administration. As shown in Table 5, at the end of June 30, 2015, the District had \$1.81 billion in debt outstanding compared to \$1.76 billion last year, an increase of \$46.2 million, or 2.62%, from the prior year. The increase was a result of \$155 million net issuance of the General Obligation Bond and an increase of \$22 million in capital leases. This was offset by net reductions of \$124 million in COPs and \$6.9 million in Capital Outlay Bond Issues. 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)
	2015	2014	
Capital outlay bond issues	\$ 26,260	\$ 33,185	\$ (6,925)
General obligation bond issue	155,055	-	155,055
Certificates of participation	1,576,077	1,700,010	(123,933)
Capital leases	51,560	29,513	22,047
Total	<u>\$ 1,808,952</u>	<u>\$ 1,762,708</u>	<u>\$ 46,244</u>

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.

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, 2015

	Account Number	Primary Government			Component Units		
		Governmental Activities	Business-Type Activities	Total	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units
ASSETS							
Cash and Cash Equivalents	1110	178,303,771.95		178,303,771.95	0.00	0.00	37,501,197.57
Investments	1160	463,573,579.59		463,573,579.59	0.00	0.00	1,695,222.91
Taxes Receivable, Net	1120			0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	6,042,831.70		6,042,831.70	0.00	0.00	2,286,872.82
Interest Receivable on Investments	1170	585,852.27		585,852.27	0.00	0.00	54,909.00
Due From Other Agencies	1220	54,421,131.12		54,421,131.12	0.00	0.00	5,430,982.47
Due From Insurers	1180			0.00	0.00	0.00	0.00
Deposits Receivable	1210	1,150,000.00		1,150,000.00	0.00	0.00	1,384,284.32
Internal Balances		448,582.70		448,582.70	0.00	0.00	3,604,101.00
Cash with Fiscal/Service Agents	1114	197,013,020.01		197,013,020.01	0.00	0.00	300,778.00
Section 1011.13, F.S. Loan Proceeds	1420			0.00	0.00	0.00	0.00
Inventory	1150	9,503,954.42		9,503,954.42	0.00	0.00	1,540,710.54
Prepaid Items	1230	13,829,083.27		13,829,083.27	0.00	0.00	7,980,323.46
Long-Term Investments	1460			0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430			0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410			0.00	0.00	0.00	0.00
Pension Asset	1415			0.00	0.00	0.00	0.00
<i>Capital Assets</i>							
Land	1310	236,046,822.35		236,046,822.35	0.00	0.00	43,540.00
Land Improvements - Nondepreciable	1315	130,862,994.65		130,862,994.65	0.00	0.00	597,251.00
Construction in Progress	1360	26,313,474.79		26,313,474.79	0.00	0.00	3,397.60
Intangible Assets BECON		3,600,000.00		3,600,000.00	0.00	0.00	644,188.60
Nondepreciable Capital Assets		396,823,291.79	0.00	396,823,291.79	0.00	0.00	644,188.60
Improvements Other Than Buildings	1320	328,863,239.39		328,863,239.39	0.00	0.00	8,199,868.26
Less Accumulated Depreciation	1329	(128,003,374.63)		(128,003,374.63)	0.00	0.00	(4,287,006.70)
Buildings and Fixed Equipment	1330	3,612,948,180.63		3,612,948,180.63	0.00	0.00	54,718,794.21
Less Accumulated Depreciation	1339	(1,377,734,497.07)		(1,377,734,497.07)	0.00	0.00	(7,740,128.67)
Furniture, Fixtures and Equipment	1340	356,229,177.16		356,229,177.16	0.00	0.00	26,246,497.23
Less Accumulated Depreciation	1349	(314,968,580.78)		(314,968,580.78)	0.00	0.00	(17,996,622.03)
Motor Vehicles	1350	93,338,381.50		93,338,381.50	0.00	0.00	2,601,622.00
Less Accumulated Depreciation	1359	(85,830,053.30)		(85,830,053.30)	0.00	0.00	(215,344.01)
Property Under Capital Leases	1370	44,551,008.85		44,551,008.85	0.00	0.00	66,539.00
Less Accumulated Depreciation	1379	(11,990,583.63)		(11,990,583.63)	0.00	0.00	(19,258.00)
Audiovisual Materials	1381	702,995.39		702,995.39	0.00	0.00	2,645,379.60
Less Accumulated Depreciation	1388	(481,985.49)		(481,985.49)	0.00	0.00	(1,562,847.24)
Computer Software	1382	56,452,094.64		56,452,094.64	0.00	0.00	7,794,683.47
Less Accumulated Amortization	1389	(41,255,888.81)		(41,255,888.81)	0.00	0.00	(4,819,111.73)
Depreciable Capital Assets, Net		2,532,820,113.85	0.00	2,532,820,113.85	0.00	0.00	63,292,065.39
Total Capital Assets		2,929,643,405.64	0.00	2,929,643,405.64	0.00	0.00	63,936,253.99
Total Assets		3,854,515,212.67	0.00	3,854,515,212.67	0.00	0.00	125,715,636.08
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	43,947,997.24		43,947,997.24	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	32,278,969.00		32,278,969.00	0.00	0.00	0.00
Pension	1940			0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		76,226,966.24	0.00	76,226,966.24	0.00	0.00	0.00
LIABILITIES							
Cash Overdraft	2125			0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	99,864,003.19		99,864,003.19	0.00	0.00	8,820,463.36
Payroll Deductions and Withholdings	2170	14,064,640.82		14,064,640.82	0.00	0.00	603,883.50
Accounts Payable	2120	35,262,747.54		35,262,747.54	0.00	0.00	6,539,964.48
Sales Tax Payable	2260	34,617.54		34,617.54	0.00	0.00	0.00
Current Notes Payable	2250			0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	829,507.86		829,507.86	0.00	0.00	0.00
Deposits Payable	2220	192,412.65		192,412.65	0.00	0.00	28,836.00
Due to Other Agencies	2230	8,828,190.49		8,828,190.49	0.00	0.00	3,397,647.97
Due to Fiscal Agent	2240			0.00	0.00	0.00	534,088.25
Pension Liability	2115			0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116			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	5,873,877.85		5,873,877.85	0.00	0.00	0.00
Bonds Payable	2320	182,395.90		182,395.90	0.00	0.00	0.00
Matured Bonds Payable	2180	79,303,822.50		79,303,822.50	0.00	0.00	0.00
Matured Interest Payable	2190	33,572,233.68		33,572,233.68	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	26,701,274.00		26,701,274.00	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	8,365,069.79		8,365,069.79	0.00	0.00	0.00
Sick Leave Bank	2330	610,312.24		610,312.24	0.00	0.00	0.00
Unearned Revenues	2410	9,505,232.81		9,505,232.81	0.00	0.00	253,882.97
<i>Noncurrent Liabilities</i>							
<i>Portion Due Within One Year:</i>							
Notes Payable	2310	0.00		0.00	0.00	0.00	1,561,562.93
Obligations Under Capital Leases	2315	10,942,000.00		10,942,000.00	0.00	0.00	21,496,233.05
Bonds Payable	2320	10,868,000.00		10,868,000.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	18,876,687.76		18,876,687.76	0.00	0.00	262,658.91
Lease-Purchase Agreements Payable	2340	70,823,000.00		70,823,000.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	14,817,500.00		14,817,500.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360			0.00	0.00	0.00	0.00
Net Pension Liability	2365			0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00		0.00	0.00	0.00	0.00
Unearned Revenue Short Term	2410	12,754,621.18		12,754,621.18	0.00	0.00	0.00
Other Long-Term 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		144,548,915.78	0.00	144,548,915.78	0.00	0.00	23,321,154.89
<i>Portion Due After One Year:</i>							
Notes Payable	2310	0.00		0.00	0.00	0.00	4,501,625.61
Obligations Under Capital Leases	2315	40,617,922.64		40,617,922.64	0.00	0.00	29,214,959.00
Bonds Payable	2320	15,392,000.00		15,392,000.00	0.00	0.00	223,974.00
Liability for Compensated Absences	2330	128,609,708.09		128,609,708.09	0.00	0.00	7,504.86
Lease-Purchase Agreements Payable	2340	1,505,079,482.00		1,505,079,482.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	38,013,000.00		38,013,000.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	72,010,425.00		72,010,425.00	0.00	0.00	0.00
Net Pension Liability	2365			0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00		0.00	0.00	0.00	0.00
Unearned Revenue Long Term	2410	99,827,768.86		99,827,768.86	0.00	0.00	0.00
Other Long-Term Liabilities	2380	10,934,213.68		10,934,213.68	0.00	0.00	0.00
Derivative Instrument	2390	43,947,997.24		43,947,997.24	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		1,954,432,517.51	0.00	1,954,432,517.51	0.00	0.00	33,948,063.47
Total Long-Term Liabilities		2,098,981,433.29	0.00	2,098,981,433.29	0.00	0.00	57,269,218.36
Total Liabilities		2,422,171,772.15	0.00	2,422,171,772.15	0.00	0.00	77,447,984.88
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	498,604.55		498,604.55	0.00	0.00	0.00
Deferred Revenues	2630			0.00	0.00	0.00	0.00
Pension	2640			0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		498,604.55	0.00	498,604.55	0.00	0.00	0.00
NET POSITION							
Net Investment in Capital Assets	2770	1,237,416,740.45		1,237,416,740.45	0.00	0.00	4,475,638.88
<i>Restricted For:</i>							
Categorical Carryover Programs	2780	3,972,621.79		3,972,621.79	0.00	0.00	31,272.00
Food Service	2780	44,043,317.23		44,043,317.23	0.00	0.00	0.00
Debt Service	2780	29,166,118.07		29,166,118.07	0.00	0.00	0.00
Capital Projects	2780	316,544,959.55		316,544,959.55	0.00	0.00	695,674.00
Other Purposes	2780			0.00	0.00	0.00	4,721,191.81
Unrestricted	2790	(123,071,954.91)		(123,071,954.91)	0.00	0.00	38,343,874.51
Total Net Position		1,508,071,802.18	0.00	1,508,071,802.18	0.00	0.00	48,267,651.20

The 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, 2015

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
						Governmental Activities	Business-Type Activities	Total	
<i>Governmental Activities:</i>									
Instruction	5000	1,518,467,286.48				(1,518,467,286.48)		(1,518,467,286.48)	
Student Support Services	6100	121,784,478.33				(121,784,478.33)		(121,784,478.33)	
Instructional Media Services	6200	22,216,062.58				(22,216,062.58)		(22,216,062.58)	
Instruction and Curriculum Development Services	6300	49,400,861.13				(49,400,861.13)		(49,400,861.13)	
Instructional Staff Training Services	6400	18,903,972.54				(18,903,972.54)		(18,903,972.54)	
Instruction-Related Technology	6500	22,777,618.98				(22,777,618.98)		(22,777,618.98)	
Board	7100	4,659,597.25	27,095,113.64			22,435,516.39		22,435,516.39	
General Administration	7200	6,256,165.81				(6,256,165.81)		(6,256,165.81)	
School Administration	7300	133,490,764.42				(133,490,764.42)		(133,490,764.42)	
Facilities Acquisition and Construction	7400	49,690,263.80			20,950,944.46	(28,739,319.34)		(28,739,319.34)	
Fiscal Services	7500	8,980,546.18				(8,980,546.18)		(8,980,546.18)	
Food Services	7600	103,887,507.11	17,009,285.02	88,904,427.04		2,026,204.95		2,026,204.95	
Central Services	7700	55,071,615.31				(55,071,615.31)		(55,071,615.31)	
Student Transportation Services	7800	84,072,877.09	1,208,705.00			(82,864,172.09)		(82,864,172.09)	
Operation of Plant	7900	171,919,018.00				(171,919,018.00)		(171,919,018.00)	
Maintenance of Plant	8100	67,938,591.41				(67,938,591.41)		(67,938,591.41)	
Administrative Technology Services	8200	2,736,329.00				(2,736,329.00)		(2,736,329.00)	
Community Services	9100	34,699,817.52				(34,699,817.52)		(34,699,817.52)	
Interest on Long-Term Debt	9200	58,010,015.78			7,840,817.70	(50,169,198.08)		(50,169,198.08)	
Unallocated Depreciation/Amortization Expense						0.00		0.00	
Total Governmental Activities		2,534,963,388.72	45,313,103.66	88,904,427.04	28,791,762.16	(2,371,954,095.86)		(2,371,954,095.86)	
<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	0.00	
Total Primary Government		2,534,963,388.72	45,313,103.66	88,904,427.04	28,791,762.16	(2,371,954,095.86)	0.00	(2,371,954,095.86)	
<i>Component Units:</i>									
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Total Nonmajor Component Units		245,538,301.84	10,766,143.83	21,507,765.62	9,925,229.15				(203,339,163.24)
Total Component Units		245,538,301.84	10,766,143.83	21,507,765.62	9,925,229.15				(203,339,163.24)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes
 Property Taxes, Levied for Debt Service
 Property Taxes, Levied for Capital Projects
 Local Sales Taxes
 Grants and Contributions Not Restricted to Specific Programs
 Investment Earnings
 Miscellaneous
 Special Items
 Extraordinary Items
 Transfers
 Total General Revenues, Special Items, Extraordinary Items and Transfers
 Change in Net Position
 Net Position, July 1, 2014
 Adjustments to Net Position
 Net Position, June 30, 2015

864,701,559.28		864,701,559.28	0.00
12,859.58		12,859.58	0.00
218,479,792.20		218,479,792.20	0.00
0.00		0.00	0.00
1,231,160,989.18		1,231,160,989.18	203,271,592.80
1,920,491.80		1,920,491.80	44,624.03
246,443,206.03		246,443,206.03	4,963,086.01
0.00		0.00	13,097.80
0.00		0.00	0.00
0.00		0.00	0.00
2,562,718,898.07	0.00	2,562,718,898.07	208,292,400.64
190,764,802.21	0.00	190,764,802.21	4,953,237.40
1,317,307,000.00		1,317,307,000.00	43,314,413.80
0.00		0.00	0.00
1,508,071,802.21	0.00	1,508,071,802.21	48,267,651.20

The notes to financial statements are an integral part of this statement.
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**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
For the Fiscal Year Ended June 30, 2015
(in thousands)**

Total Fund Balances - Governmental Funds **\$ 601,816**

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	\$ 236,047	
Land improvements- undepreciable	130,863	
Land improvements, net of \$128,003 accumulated depreciation	200,860	
Broadcast license intangible	3,600	
Buildings and fixed equipment, net of \$1,377,734 accumulated depreciation	2,235,214	
Furniture, fixtures and equipment, net of \$314,969 accumulated depreciation	41,261	
Assets under capital lease, net of \$11,991 accumulated depreciation	32,560	
Audio/visual, net of \$482 accumulated depreciation	221	
Computer software, net of \$41,256 accumulated depreciation	15,196	
Motor vehicles, net of \$85,830 accumulated depreciation	7,508	
Construction in progress	<u>26,313</u>	
		2,929,643

Deferred Outflow of Resources used in governmental activities are not financial resources and therefore are not reported in the funds. 76,227

Internal service funds are used by the District to charge the costs of services, such as workers' compensation insurance, general and automobile insurance, health insurance and printing services, to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. 106

Prepaid issuance costs and premiums/discounts are expensed as paid in the governmental funds but must be capitalized and amortized in the government-wide presentation. (739)

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, 2015 are:

Accrued interest on long-term debt	(116)	
Certificates of participation	(1,575,902)	
Bonds payable	(26,260)	
Capital leases payable	(51,560)	
Compensated absences	(148,097)	
Derivative Instrument-Interest Rate Swap	(43,948)	
High School Arbitration	(16,401)	
Post Employment Benefit (Self- Insurance)	(52,831)	
Estimated PECO advance payable and other Unearned Revenue	(111,856)	
Other postemployment benefits (OPEB)	<u>(72,010)</u>	
Total long-term liabilities		<u>(2,098,982)</u>

Total net position of governmental activities **\$ 1,508,071**

The notes to the financial statements are an integral part of this statement.
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**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, 2015
(in thousands)**

Net Change in Fund Balances - Governmental Funds	\$ 186,418
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 (\$49,912) less than depreciation (\$122,575) and deleted assets (\$101) in the current period.	(62,764)
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	(192,175)
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	88,631
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.	28
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 Net change in compensated absences Net change in other liabilities Net change in long-term claims	(7,589) 3,700 5,467 8,845
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	(75)
Prepaid Insurance costs and premiums/discounts are recognized as paid or received in the governmental funds but must be capitalized and amortized in the government-wide presentation. This amount represents the net amount between current year's additions and amortization of prior year's amounts.	160,279
Change in Net Position of Governmental Activities	<u>\$ 190,765</u>

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, 2015

	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		
ASSETS											
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,232.70
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	330,325.55
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	814.82
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260.81
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
Due From Insurer	1180	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
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Section 101.13, 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
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
Long-Term Investments	1460	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
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	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
Nondepreciable Capital Assets		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	607,876.09
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(607,018.71)
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Leases	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
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	857.38
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	857.38
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	481,128.87
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
Pension	1940	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											
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	375,256.19
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 Other Agencies	2230	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
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	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
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
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Noncurrent 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
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	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
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	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	375,256.19
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 Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	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	857.40
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	105,015.28
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105,872.68

The 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, 2015

	Account Number	Business-Type Activities - Enterprise Funds								Governmental Activities - Internal Service Funds	
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds		Totals
OPERATING REVENUES											
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,759,457.04
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	947,703.78
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	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,707,160.82
OPERATING EXPENSES											
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,627,182.32
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,724,144.80
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,619,029.69
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	162,042.75
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,547,251.30
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	132,726.60
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,812,377.46
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(105,216.64)
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	365.46
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133,584.00
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	(655.43)
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133,294.03
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,077.39
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	0.00
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	28,077.39
Net Position, July 1, 2014	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,795.29
Adjustments 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, 2015	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105,872.68

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2015

	Business-Type Activities - Enterprise Funds								Governmental Activities - Enterprise 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	61,706,280.11
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	(4,969,065.95)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(56,351,327.12)
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	385,887.04
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES										
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES										
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	365.46
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(267,914.26)
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	(267,548.80)
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	118,338.24
Cash and cash equivalents - July 1, 2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,894.46
Cash and cash equivalents - June 30, 2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,232.70
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	(105,216.64)
<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	132,726.60
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	(814.82)
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(65.89)
(Increase) decrease in due from insurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	359,257.79
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	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	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 pension	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 Prog.	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	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	491,103.68
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	385,887.04
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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
June 30, 2015

	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	11,561,128.48
Investments	1160	0.00	0.00	0.00	3,763,131.12
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132			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
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	15,324,259.60
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Pension	1940			0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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	296,221.53
Internal Accounts Payable	2290	0.00	0.00	0.00	14,579,455.37
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	448,582.70
Total Liabilities		0.00	0.00	0.00	15,324,259.60
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Pension	2640			0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	
Total Net Position		0.00	0.00	0.00	

The 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, 2015

	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 Held In Trust, July 1, 2014	2885	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits and Other Purposes, June 30, 2015	2785	0.00	0.00	0.00

The 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, 2015

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	37,501,197.57	37,501,197.57
Investments	1160	0.00	0.00	1,695,222.91	1,695,222.91
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	2,286,872.82	2,286,872.82
Interest Receivable on Investments	1170	0.00	0.00	54,909.00	54,909.00
Due From Other Agencies	1220	0.00	0.00	5,430,982.47	5,430,982.47
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	1,384,284.32	1,384,284.32
Internal Balances		0.00	0.00	3,604,101.00	3,604,101.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	300,778.00	300,778.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	1,540,710.54	1,540,710.54
Prepaid Items	1230	0.00	0.00	7,980,323.46	7,980,323.46
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00
<i>Capital Assets:</i>					
Land	1310	0.00	0.00	43,540.00	43,540.00
Land Improvements - Nondepreciable	1315	0.00	0.00	597,251.00	597,251.00
Construction in Progress	1360	0.00	0.00	3,397.60	3,397.60
Nondepreciable Capital Assets		0.00	0.00	644,188.60	644,188.60
Improvements Other Than Buildings	1320	0.00	0.00	8,199,868.26	8,199,868.26
Less Accumulated Depreciation	1329	0.00	0.00	(4,287,006.70)	(4,287,006.70)
Buildings and Fixed Equipment	1330	0.00	0.00	54,718,794.21	54,718,794.21
Less Accumulated Depreciation	1339	0.00	0.00	(7,740,128.67)	(7,740,128.67)
Furniture, Fixtures and Equipment	1340	0.00	0.00	26,246,497.23	26,246,497.23
Less Accumulated Depreciation	1349	0.00	0.00	(17,996,622.03)	(17,996,622.03)
Motor Vehicles	1350	0.00	0.00	260,622.00	260,622.00
Less Accumulated Depreciation	1359	0.00	0.00	(215,344.01)	(215,344.01)
Property Under Capital Leases	1370	0.00	0.00	66,539.00	66,539.00
Less Accumulated Depreciation	1379	0.00	0.00	(19,258.00)	(19,258.00)
Audiovisual Materials	1381	0.00	0.00	2,645,379.60	2,645,379.60
Less Accumulated Depreciation	1388	0.00	0.00	(1,562,847.24)	(1,562,847.24)
Computer Software	1382	0.00	0.00	7,794,683.47	7,794,683.47
Less Accumulated Amortization	1389	0.00	0.00	(4,819,111.73)	(4,819,111.73)
Depreciable Capital Assets, Net		0.00	0.00	63,292,065.39	63,292,065.39
Total Capital Assets		0.00	0.00	63,936,253.99	63,936,253.99
Total Assets		0.00	0.00	125,715,636.08	125,715,636.08
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
Pension	1940	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	8,820,463.36	8,820,463.36
Payroll Deductions and Withholdings	2170	0.00	0.00	603,883.50	603,883.50
Accounts Payable	2120	0.00	0.00	6,539,964.48	6,539,964.48
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	28,836.00	28,836.00
Due to Other Agencies	2230	0.00	0.00	3,397,647.97	3,397,647.97
Due to Fiscal Agent	2240	0.00	0.00	534,088.25	534,088.25
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	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
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
Unearned Revenues	2410	0.00	0.00	253,882.97	253,882.97
<i>Noncurrent Liabilities</i>					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	0.00	0.00	1,561,562.93	1,561,562.93
Obligations Under Capital Leases	2315	0.00	0.00	21,496,933.05	21,496,933.05
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	262,658.91	262,658.91
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
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
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	23,321,154.89	23,321,154.89
<i>Portion Due After One Year:</i>					
Notes Payable	2310	0.00	0.00	4,501,625.61	4,501,625.61
Obligations Under Capital Leases	2315	0.00	0.00	29,214,959.00	29,214,959.00
Bonds Payable	2320	0.00	0.00	223,974.00	223,974.00
Liability for Compensated Absences	2330	0.00	0.00	7,504.86	7,504.86
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
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
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	33,948,063.47	33,948,063.47
Total Long-Term Liabilities		0.00	0.00	57,269,218.36	57,269,218.36
Total Liabilities		0.00	0.00	77,447,984.88	77,447,984.88
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 Revenues	2630	0.00	0.00	0.00	0.00
Pension	2640	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	4,475,638.88	4,475,638.88
<i>Restricted For:</i>					
Categorical Carryover Programs	2780	0.00	0.00	31,272.00	31,272.00
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	695,674.00	695,674.00
Other Purposes	2780	0.00	0.00	4,721,191.81	4,721,191.81
Unrestricted	2790	0.00	0.00	38,343,874.51	38,343,874.51
Total Net Position		0.00	0.00	48,267,651.20	48,267,651.20

The 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, 2015

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support 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
Instruction-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, 2014	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2015	0.00

The 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, 2015

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support 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
Instruction-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, 2014	0.00
Adjustments to Net Position	0.00
Net Position, June 30, 2015	0.00

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

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, 2015

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	107,793,722.60	3,534,047.19	10,192,714.06	966,862.56	(93,100,098.79)
Student Support Services	6100	3,532,563.92	49,153.00	0.00	0.00	(3,483,410.92)
Instructional Media Services	6200	154,241.85	0.00	1,000.00	0.00	(153,241.85)
Instruction and Curriculum Development Services	6300	1,282,729.90	0.00	50,625.00	0.00	(1,232,104.90)
Instructional Staff Training Services	6400	195,264.63	0.00	2,906.82	0.00	(192,357.81)
Instruction-Related Technology	6500	187,022.14	0.00	43,631.44	0.00	(143,390.70)
Board	7100	2,712,741.26	0.00	45,212.20	0.00	(2,667,529.06)
General Administration	7200	1,347,862.06	44,668.00	488.62	0.00	(1,302,705.44)
School Administration	7300	31,805,397.97	284,923.00	114,379.93	0.00	(31,406,095.04)
Facilities Acquisition and Construction	7400	8,568,406.00	0.00	45,856.26	4,622,815.59	(3,899,734.15)
Fiscal Services	7500	12,771,260.62	130,710.00	0.00	0.00	(12,640,550.62)
Food Services	7600	10,083,100.41	3,023,857.40	6,869,928.20	0.00	(189,314.81)
Central Services	7700	3,224,483.01	9,182.67	5,226.41	0.00	(3,210,073.93)
Student Transportation Services	7800	4,503,731.12	80,543.00	384,302.00	0.00	(4,038,886.12)
Operation of Plant	7900	38,610,198.94	429,406.00	503,657.68	4,335,551.00	(33,341,584.26)
Maintenance of Plant	8100	5,032,808.24	4,194.00	260,657.00	0.00	(4,767,957.24)
Administrative Technology Services	8200	105,902.20	636.00	0.00	0.00	(105,266.20)
Community Services	9100	5,901,495.08	3,174,823.57	2,987,180.00	0.00	260,508.49
Interest on Long-Term Debt	9200	4,550,058.24	0.00	0.00	0.00	(4,550,058.24)
Unallocated Depreciation/Amortization Expense		3,175,311.65				(3,175,311.65)
Total Component Unit Activities		245,538,301.84	10,766,143.83	21,507,765.62	9,925,229.15	(203,339,163.24)

General Revenues:

Taxes:

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

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position, July 1, 2014

Adjustments to Net Position

Net Position, June 30, 2015

	0.00
	0.00
	0.00
	0.00
	203,271,592.80
	44,624.03
	4,963,086.01
	13,097.80
	0.00
	0.00
	208,292,400.64
	4,953,237.40
	43,314,413.80
	0.00
	48,267,651.20

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

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, 2015

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
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Board	7100	2,712,741.26	0.00	45,212.20	0.00	(2,667,529.06)
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Central Services	7700	3,224,483.01	9,182.67	5,226.41	0.00	(3,210,073.93)
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Maintenance of Plant	8100	5,032,808.24	4,194.00	260,657.00	0.00	(4,767,957.24)
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Community Services	9100	5,901,495.08	3,174,823.57	2,987,180.00	0.00	260,508.49
Interest on Long-Term Debt	9200	4,550,058.24	0.00	0.00	0.00	(4,550,058.24)
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Total Component Unit Activities		245,538,301.84	10,766,143.83	21,507,765.62	9,925,229.15	(203,339,163.24)

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

203,271,592.80

Investment Earnings

44,624.03

Miscellaneous

4,963,086.01

Special Items

13,097.80

Extraordinary Items

0.00

Transfers

0.00

Total General Revenues, Special Items, Extraordinary Items and Transfers

208,292,400.64

Change in Net Position

4,953,237.40

Net Position, July 1, 2014

43,314,413.80

Adjustments to Net Position

0.00

Net Position, June 30, 2015

48,267,651.20

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2015

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. There were ninety-five operating Charter School sites in fiscal year 2015. All of the Charter schools are considered component units of the District or another legal entity. For financial reporting purposes, ninety of the Charter schools are included in the basic financial statements of the District as discretely presented component units. The unaudited financial information for Atlantic Montessori Charter School, Broward Charter School of Science & Technology, Florida Virtual Academy,

New Generation Preparatory High, SunEd High School and SunEd High School of North Broward 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-five 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 deferred outflows and liabilities and deferred inflows of the District. The Statement of Activities presents a comparison between the direct expenses and program revenues of the District. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function.

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

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

Fund Financial Statements – Governmental fund financial statements are prepared using the current financial resource measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred. The principal exceptions to this general rule are interest and principal on long-term debt, compensated absences, self-insured claims and other postemployment benefits (OPEB), which are

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2015

Exhibit D-1
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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 salaries, employee benefits, purchased services, supplies, materials, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The fund statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds rather than reporting funds by type. Each major fund is reported in a separate column. The American Recovery and Reinvestment Act (ARRA) funds did not meet the minimum criteria for major fund determination during fiscal year 2015. 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:

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.

CAPITAL PROJECTS FUNDS – (SMART) SAFETY, MUSIC & ART, ATHLETICS, RENOVATION AND TECHNOLOGY

On November 4, 2014, the residents of Broward County approved a General Obligation Bond funds in the amount of \$800 million, the "District" has also provided an additional \$184 million to aid in this project. This amount will be used to provide resources over a five-year period to fund critically needed projects and programs in Safety, Music and Art, Athletics, Renovation and Technology.

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, 2015, is similar to money market funds in which shares are owned in the fund rather than the underlying investments. These amounts are reported at amortized cost which approximates 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.

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 2015.

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 reported as unavailable revenue 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 awarded 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 measurable, but not available are recorded as unavailable revenue in 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. Debt issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognized debt premiums and discounts and prepaid insurance costs during the current period. The face amount of the debt issues is 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. Debt issuance costs, whether or not withheld from the actual debt proceeds received and principal payments, are reported as debt service expenditures.

I. COMPENSATED ABSENCES

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

The current portion represents the estimated terminal sick-leave amount that is due to, and has not been paid out to, employees who have retired on or prior to June 30, 2015.

The non-current portion (the amount estimated to be used in subsequent fiscal years) 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 in the general fund 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. DEFERRED OUTFLOW/INFLOWS OF RESOURCES

In addition to assets, the financial position has a separate section for deferred outflows of resources. The separate financial statement element, deferred outflow of resources, represents a consumption of net position that applies to future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflow of resources represents an acquisition of net position that applies to future period(s) and will not be recognized as inflow of resources (revenue) until that time. A deferred charge on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or new refunding debt. Deferred outflows of resources include both deferred losses on refunding and the accumulated decrease in the fair value of the hedging derivative.

O. IMPACT OF NEW ACCOUNTING PRONOUNCEMENTS

In June 2012, the GASB issued Statement No. 67, "Financial Reporting for Pension Plans: An Amendment of GASB Statement No. 25" ("GASB 67"). This statement amends GASB Statement No. 25, "Financial Reporting for the Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans" and GASB Statement No. 50, "Pension Disclosures". This statement replaces the requirements as they relate to pension plans that are administered through trusts or equivalent arrangements. This statement is effective for periods beginning after June 15, 2013. The adoption of GASB 67 does not have any impact on the District's financial position or results of operations.

In addition to the above, in June, 2012, GASB issued Statement No. 68, "Accounting for Public Pension Plan Obligations for participating employers: An Amendment of GASB Statement No. 27" ("GASB 68"). The new GASB statement requires a liability for pension obligations, known as the net pension liability (NPL), to be recognized on the balance sheet of the plan and participating employers. Similarly, a pension expense (PE) will be recognized on the income statement. This statement is effective for period beginning after June 15, 2014. The implementation of GASB 68, will have an impact on the District's financial position and results of operations.

2. BUDGETARY POLICIES

A. Budgetary Information

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 (Part B) reflects the final budget including all amendments approved for the fiscal year through September 15, 2015.
- (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.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
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Cash and Cash Equivalents:

As of June 30, 2015, the carrying amount of the District's bank deposit account was \$185.9 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.

Cash and investments at June 30, 2015 are shown below (in thousands):

	Governmental Funds	Internal Service Funds	Total Government -Wide	Agency Fund
Federal Treasury Bonds & Notes	\$ 207,839	\$ 150	\$ 207,989	\$ 1,569
Government Sponsored Entity Securities	84,664	60	84,724	638
Municipal Bonds	3,077	2	3,079	23
Corporate Notes and Paper	22,281	16	22,297	167
Commercial Paper	8,112	6	8,118	61
Discount Note	49,552	35	49,587	373
Asset Backed Securities	7,279	5	7,284	55
Funds Held by Trustee:				
Federal Treasury Bonds & Notes	4,707	-	4,707	-
Commercial Paper	171,931	-	171,931	-
Funds Held in Trust by State	673	-	673	-
Florida Education Investment Trust	29,794	21	29,815	225
Total Investments	<u>589,909</u>	<u>295</u>	<u>590,204</u>	<u>3,111</u>
Total Money Market Accounts	75,015	41	75,056	411
Total Deposits	<u>173,966</u>	<u>121</u>	<u>174,087</u>	<u>11,802</u>
Total cash, cash equivalents and investments	<u>\$ 838,890</u>	<u>\$ 457</u>	<u>\$ 839,347</u>	<u>\$ 15,324</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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Exhibit D-1
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As of June 30, 2015, the District's investment securities had the following ratings as shown in the chart below (dollars in thousands):

Investments	Fair Market Value	S&P or Moody's ⁽¹⁾ Rating
Short term portfolio:		
SBA: Debt Service Accounts	\$ 673	NA
Florida Education Investment Trust Fund	30,040	AAAm
Money Market	75,467	AAAm
Corporate Notes	726	AA to AAA
Commercial Paper	180,110	AA to AAA
Discount Note	49,960	AAA
Government Sponsored Entity Securities	62,365	AA to AAA
Treasury Bonds and Notes	130,148	AA
Municipal Bonds	3,102	AA
Long term portfolio:		
Corporate Notes	21,738	AAA to A+
Government Sponsored Entity Securities	22,997	AA+
Asset Backed Securities	7,339	AAA ⁽¹⁾
Treasury Bonds and Notes	79,409	AA to AAA
Total Investments	\$ 664,074	

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, 2015 (dollars in thousands):

Investments	Fair Market Value	Maturity		Weighted Average Maturity
		Less than 1 Year	2 Years	
SBA: Debt Service Accounts	\$ 673	\$ 673	\$ -	1
Florida Education Investment Trust Fund	30,040	30,040	-	1
Money Market	75,467	75,467	-	1
Corporate Notes	726	726	-	312
Commercial Paper	180,110	180,110	-	113
Discount Note	49,960	49,960	-	108
Government Sponsored Entity Securities	62,365	62,365	-	101
Treasury Bonds and Notes	130,148	130,148	-	106
Municipal Bonds	3,102	3,102	-	297
Total	\$ 532,591	\$ 532,591	\$ -	

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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The following table shows the District's long term portfolio effective duration at June 30, 2015:

Investments	Effective Duration in Years
Municipal Bonds	0.81
Asset Backed Securities	2.16
Commercial Paper	0.31
Corporate Notes	2.09
Federal Agency Coupon Securities	0.65
Federal Agency Discounted Notes	0.30
Treasury Bonds and Notes	0.88
Average effective duration	0.84

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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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
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The following table shows the composition of the District's investments at June 30, 2015 (dollars in thousands).

Investments	Fair Market Value	Percentage of Portfolio
Short term investments:		
State Board of Administration:		
Debt Service Account	\$ 673	0.10%
Florida Education Investment Trust	30,040	4.52%
Money Market:		
Bank of America Money Market	55,092	8.30%
Deutsche Bank	20,375	3.07%
Corporate Notes:		
General Electric	35	0.01%
Toyota Motor Credit Corp	691	0.10%
Commercial Paper:		
Bank of Tokyo Mitsubishi LTD	3,344	0.50%
BNP Paribas Finance, Inc	3,137	0.47%
General Electric	699	0.11%
Toyota Motor Credit Corp.	999	0.15%
US Bank NA	171,931	25.88%
Discount Notes:		
Federal Home Discount Note	49,960	7.52%
Government Sponsored Entity Securities:		
Federal Home Loan Bank	32,289	4.86%
Federal Home Loan Mortgage Corporation	10,031	1.51%
Federal National Mortgage Association	20,045	3.02%
Treasury Bonds and Notes	130,148	19.60%
Municipal Bonds	3,102	0.47%
Long term investments:		
Corporate Notes:		
Apple Incorporated	3,009	0.45%
Berkshire Hathaway Fin	3,369	0.51%
Chevron Corp Notes	2,731	0.41%
Citigroup Global Markets	1,654	0.25%
General Electric	109	0.02%
International Business Machine	3,941	0.59%
Johnson and Johnson	1,930	0.29%
JP Morgan Chase	3,297	0.50%
Microsoft Corp	75	0.01%
The Coca Cola Company	536	0.08%
Toyota Motor Credit Corp	495	0.07%
Wal-Mart Stores Global Notes	592	0.09%
Government Sponsored Entity Securities:		
Federal Home Loan Bank	12,729	1.92%
Federal Home Loan Mortgage Corporation	7,399	1.11%
Federal National Mortgage Association	2,869	0.43%
Asset Backed Securities:		
Citibank	1,164	0.18%
Ford	1,700	0.26%
Honda	1,319	0.20%
Nissan Auto	1,367	0.21%
Toyota Motor Credit Corp	1,789	0.27%
Treasury Bonds and Notes	79,409	11.96%
Total investments	<u>\$ 664,074</u>	<u>100.00%</u>

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2015**

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, 2015, 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 UNEARNED REVENUE

Due To/From Other Governmental Agencies:

At June 30, 2015, 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	\$ 2,197	\$ 1,174	\$ -	\$ -	\$ 15,073	\$ 18,444
State Government:						
Food Reimbursement	-	-	-	-	1,719	1,719
Local Government:						
Taxes Receivable	20,049	-	5,076	-	3,567	28,692
Miscellaneous Local	12	-	-	5,554	-	5,566
Total due from other governmental agencies	<u>\$ 22,258</u>	<u>\$ 1,174</u>	<u>\$ 5,076</u>	<u>\$ 5,554</u>	<u>\$ 20,359</u>	<u>\$ 54,421</u>
Due to other governments:						
Florida Retirement System						
Contribution	\$ 8,768	\$ -	\$ -	\$ -	\$ -	\$ 8,768
Miscellaneous	60	-	-	-	-	60
Total due to other governmental agencies	<u>\$ 8,828</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,828</u>

Unearned Revenue:

Governmental funds and government-wide activities defer revenue recognition in connection with resources that have been received, but not yet earned. At June 30, 2015, 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	\$ <u>9,505</u>	\$ <u>9,505</u>
	<u>\$ 9,505</u>	<u>\$ 9,505</u>

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2015**

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 2014 tax levy on September 16, 2014.

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, 2014 have been recognized during the fiscal year ended June 30, 2015.

The following is a summary of millages and taxes levied on the final 2014 tax rolls for the fiscal year 2015 (dollars in thousands):

	Taxes			
	Millages	Levied	Collected	Uncollected
<u>General Funds</u>				
Non-voted School Tax:				
Required Local Effort	5.190	\$ 796,842	\$ 755,749	\$ 9,562
Discretionary Local Effort	0.748	114,877	108,952	1,378
	5.938	\$ 911,719	\$ 864,701	\$ 10,940
<u>Capital Project Funds</u>				
Non-voted School Tax:				
Capital Improvements	1.500	\$ 230,309	\$ 218,479	\$ 2,764
<u>Debt Service Funds</u>				
Voted Tax:				
Debt Service	0.000	\$ -	\$ 13	\$ -

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 2015, limit being 7.438 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 2015, no taxes for debt service were levied.

The total assessed value for calendar year 2014, on which the fiscal 2015 levy was based, was approximately \$153.5 billion, which is subject to change based upon appeals to the Broward County Value Adjustment Board.

The Broward County Revenue Collector is not required by law to make an accounting to the District of the difference between taxes levied and taxes collected. The State required the District to budget at a 96.0% collection rate. The actual property taxes collected or accrued for fiscal year 2015 were 94.8% of the taxes levied.

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
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6. CAPITAL ASSETS

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

	Balance 06/30/2014	Additions	Deletions	Transfers	Balance 06/30/2015
Primary Government:					
Capital assets not being depreciated:					
Land	\$ 236,046	\$ -	\$ -	\$ -	\$ 236,046
Land improvements	130,108	654	-	101	130,863
Construction in progress	25,874	10,463	(10,024)	-	26,313
Broadcast license intangible	3,600	-	-	-	3,600
Total capital assets not being depreciated	<u>395,628</u>	<u>11,117</u>	<u>(10,024)</u>	<u>101</u>	<u>396,822</u>
Other capital assets:					
Land improvements	326,240	2,093	-	531	328,864
Buildings and fixed equipment	3,600,031	5,214	-	7,702	3,612,947
Furniture, fixtures and equipment	401,967	16,698	(71,814)	8,771	355,622
Assets under capital leases	48,282	13,071	-	(16,801)	44,552
Audio visual	695	149	(141)	-	703
Computer software	55,596	856	-	-	56,452
Motor vehicles:					
Buses	65,935	-	(6,535)	7,899	67,299
Other	27,131	714	(1,807)	-	26,038
Total other capital assets at historical cost	<u>4,525,877</u>	<u>38,795</u>	<u>(80,297)</u>	<u>8,102</u>	<u>4,492,477</u>
Less accumulated depreciation for:					
Land improvements	(115,707)	(12,296)	-	-	(128,003)
Buildings and fixed equipment	(1,301,701)	(76,034)	-	-	(1,377,735)
Furniture, fixtures and equipment	(368,141)	(9,113)	71,814	(8,902)	(314,342)
Assets under capital leases	(22,378)	(6,415)	-	16,801	(11,992)
Audio visual	(482)	(141)	141	-	(482)
Computer software	(35,816)	(5,440)	-	-	(41,256)
Motor vehicles:					
Buses	(59,401)	(2,035)	6,535	(7,899)	(62,800)
Other	(23,734)	(1,101)	1,807	-	(23,028)
Total accumulated depreciation*	<u>(1,927,360)</u>	<u>(112,575)</u>	<u>80,297</u>	<u>-</u>	<u>(1,959,638)</u>
Total other capital assets, net	<u>2,598,517</u>	<u>(73,780)</u>	<u>-</u>	<u>8,102</u>	<u>2,523,839</u>
Total primary government, net	<u>2,994,145</u>	<u>(62,663)</u>	<u>(10,024)</u>	<u>8,203</u>	<u>2,929,661</u>
Internal service fund:					
Machinery and equipment	475	131	-	-	606
Accumulated depreciation*	(474)	(19)	-	-	(493)
Total Internal service fund, net	<u>1</u>	<u>112</u>	<u>-</u>	<u>-</u>	<u>113</u>
Total capital assets, net	<u>\$ 2,994,146</u>	<u>\$ (62,551)</u>	<u>\$ (10,024)</u>	<u>\$ 8,203</u>	<u>\$ 2,929,774</u>

*Depreciation expense was recorded in the following governmental functions:

Instruction	\$ 72,105
Pupil personnel services	4,687
Instructional media services	641
Instruction & curriculum development	4,422
Instructional staff training services	1,172
Technology-Instructional	1,437
Board	133
General administration	276
School administration	2,664
Fiscal services	486
Food services	5,218
Central services	1,091
Pupil transportation services	2,730
Operation of Plant	553
Maintenance of Plant	5,417
Technology-Administrative	122
Community services	9,440
Total depreciation expense	<u>\$ 112,594</u>

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2015**

7. INTERFUND TRANSACTIONS AND SPECIAL ITEM

Interfund Transfers. A summary of interfund transfers for the fiscal year ended June 30, 2015 is as follows (in thousands):

	Transfers In				Total
	General Fund	Major Debt Service Funds	Major Capital Funds	Other Governmental Funds	
Transfers Out:					
General Fund	\$ -	\$ 5,017	\$ 1,764	\$ 40	\$ 6,821
Local Millage Capital Improvement Funds	46,495	150,474	-	-	196,969
ARRA Economic Stimulus Capital Project Funds	-	7	-	-	7
Other Capital Improvement Funds	13,165	13,033	-	-	26,198
General Obligation Bond Capital Project Funds	-	-	-	1,148	1,148
Other Governmental Funds	5,334	-	-	-	5,334
Total Primary Government	\$ 64,994	\$ 168,531	\$ 1,764	\$ 1,188	\$ 236,477

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

Interfund Receivables and Payables. Individual fund receivable and payable balances as reported in the Governmental Funds Balance Sheet at June 30, 2015 are as follows (in thousands):

	Payable Fund			Total
	ARRA Economic Stimulus	Other Capital Improvement Funds	Other Governmental Funds	
Receivable Fund:				
General Fund	\$ 516	\$ -	\$ 12,078	\$ 12,594
Local Millage Capital Improvement Funds	-	4,563	-	4,563
Total	\$ 516	\$ 4,563	\$ 12,078	\$ 17,157

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

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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8. TAX ANTICIPATION NOTES

On October 21, 2014, the District issued Tax Anticipation Notes ("TANS"), Series 2014. The \$125.0 million note proceeds were used to pay fiscal year 2015 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, 2015 were \$1.6 million, with the effective yield of 0.07%. There was no arbitrage rebate due on the TANS, Series 2014. The notes came due January 30, 2015.

Short-term debt activity for the year ended June 30, 2015 was as follows (in thousands):

	Beginning Balance July 1, 2014	Issued	Redeemed	Ending Balance June 30, 2015
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, 2015, 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	\$ 20,657
Buses	23,895
Subtotal	44,552
Less: Accumulated Depreciation	(11,992)
Total Net Book Value	\$ 32,560

The following is a summary of changes in capital leases for the fiscal year ended June 30, 2015 (in thousands):

	Interest Rate	Final Maturity Date	June 30, 2014	Increases	Decreases	June 30, 2015
School Buses	4.06%	12/18/2016	\$ 2,951	-	\$ (1,145)	\$ 1,806
Buses/Equipment	4.13%	11/01/2014	1,820	-	(1,820)	-
School Buses	1.81%	05/10/2021	4,442	-	(601)	3,841
Technology Equipment	1.27%	02/27/2018	10,000	-	(2,453)	7,547
Buses/ Hard Drive	1.95%	02/27/2022	10,300	-	(1,202)	9,098
Computers	1.37%	09/04/2018	-	6,000	(732)	5,268
Technology	1.42%	04/03/2019	-	9,000	-	9,000
Buses	1.99%	04/03/2023	-	15,000	-	15,000
Total capital leases			\$ 29,513	\$ 30,000	\$ (7,953)	\$ 51,560
Less: portion due within one year						(10,942)
Total capital leases due in more than one year						\$ 40,618

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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, 2015 (in thousands):

Fiscal Year	Amount
2016	\$ 11,807
2017	11,181
2018	10,554
2019	7,209
2020	4,113
2020-2021	9,586
Total minimum lease payments	54,450
Less:	
Amount representing interest	(2,890)
Present value of minimum lease payments	\$ 51,560

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

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10. LONG-TERM DEBT

The following is a summary of changes in long-term debt for the fiscal year ended June 30, 2015 (in thousands):

	Interest Rate	Final Maturity Date	June 30, 2014	Increases	Decreases	June 30, 2015	Amounts Due Within One Year
Bonds payable:							
Capital outlay bond issues:							
Series 2005A	3.00-5.00%	01/01/2017	\$ 11,960	\$ -	\$ (11,960)	\$ -	\$ -
Series 2005B	3.50-5.00%	01/01/2020	2,050	-	(2,050)	-	-
Series 2006A	3.50-5.00%	01/01/2026	170	-	(10)	160	10
Series 2008A	3.25-5.00%	01/01/2028	4,325	-	(160)	4,165	180
Series 2009A- New Money	2.00-5.00%	01/01/2029	1,005	-	(40)	965	45
Series 2009A- Refunding	2.00-5.00%	01/01/2019	1,475	-	(265)	1,210	275
Series 2010A- Refunding	4.00-5.00%	01/01/2022	5,915	-	(550)	5,365	600
Series 2011A- Refunding	3.00-5.00%	01/01/2023	6,285	-	(1,090)	5,195	455
Series 2014B- Refunding	2.00-5.00%	01/01/2020	-	9,200	-	9,200	6,088
Total capital outlay bond issues			<u>33,185</u>	<u>9,200</u>	<u>(16,125)</u>	<u>26,260</u>	<u>7,653</u>
General Obligation Bonds:							
Series 2015	3.50-5.00%	07/01/2040	-	155,055	-	155,055	3,215
Total General Obligation Bonds			<u>-</u>	<u>155,055</u>	<u>-</u>	<u>155,055</u>	<u>3,215</u>
Certificates of participation:							
Series 2004A	2.00-5.25%	07/01/2017	23,645	-	(7,480)	16,165	7,875
Series 2004B	5.00-5.25%	07/01/2017	41,200	-	(13,035)	28,165	13,725
Series 2004C	2.50-5.25%	07/01/2016	15,520	-	(7,510)	8,010	8,010
Series 2004 QZAB	(i)	12/22/2020	372	-	(53)	319	53
Series 2005A	3.00-5.00%	07/01/2030	139,265	-	(139,265)	-	-
Series 2006A	4.00-5.25%	07/01/2028	176,195	-	(166,300)	9,895	9,895
Series 2006B	Variable	07/01/2031	65,000	-	-	65,000	-
Series 2007A	3.50-5.00%	07/01/2032	215,150	-	(194,430)	20,720	10,110
Series 2008A	3.15-5.25%	07/01/2033	247,595	-	(8,305)	239,290	8,695
Series 2009A T-E	5.00-5.25%	07/01/2027	20,140	-	-	20,140	-
Series 2009A BAB	7.40%	07/01/2034	63,910	-	-	63,910	-
Series 2009A QSCB	(ii)	07/01/2024	45,373	-	(4,540)	40,833	4,540
Series 2010A QSCB	6.45%	07/01/2027	51,645	-	-	51,645	-
Series 2011A	2.00-5.00%	07/01/2024	171,425	-	-	171,425	-
Series 2012A	4.00-5.00%	07/01/2028	264,900	-	(6,000)	258,900	7,785
Series 2012B	2.258%	07/01/2021	44,535	-	-	44,535	-
Series 2014A	4.33-4.38%	07/01/2029	114,140	-	(180)	113,960	135
Series 2015A	5.00%	07/01/2030	-	252,360	-	252,360	-
Series 2015B	5.00%	07/01/2032	-	170,805	-	170,805	-
Total certificates of participation			<u>1,700,010</u>	<u>423,165</u>	<u>(547,098)</u>	<u>1,576,077</u>	<u>70,823</u>
Total bonds and certificates of participation payable			<u>\$ 1,733,195</u>	<u>\$ 587,420</u>	<u>\$ (563,223)</u>	<u>1,757,392</u>	
Add: net premium/discount						112,432	
Less: amounts due within one year						(81,691)	
Add: interest rate swap – fair value (GASB 53)						43,948	
Total debt, net of premiums and discounts						<u>\$ 1,832,081</u>	<u>\$ 81,691</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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On November 4, 2014, the residents of Broward County approved a General Obligation Bond fund in the amount of \$800 million. The District has also provided an additional \$184 million to aid in this project. This amount will be used to provide resources over a five year period to fund critically needed projects and programs in Safety, Music and Art, Athletics, Renovation and Technology.

As of June 30, 2015, one separate bond series was issued pursuant to this referendum. The General Obligation Bond Series 2015 were sold on June 18, 2015 in the amount of \$155 million. In addition to the Series 2015 bonds, the District plans to issue such approved general obligation bonds in several tranches over the next five to six years.

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, 2015 was \$0.7 million.

On January 7, 2015, the District issued the Certificate of Participation, Series 2015A for \$252.4 million to currently refund the majority of the Certificates of Participation Series 2005A and Series 2006A. Additionally, the District, on January 8, 2015 issued the Certificate of Participation Series 2015B for \$170.8 million to refund the majority of the Certificates of Participation, Series 2007A through a competitive sales process. The District was able to capitalize on the low interest rate environment that occurred at the beginning of the year due to favorable market conditions. The District realized a net present value (NPV) savings of more than \$52.5 million.

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, 2015, the District has no accrued liability for rebatable arbitrage.

Annual requirements to amortize all bond issues outstanding as of June 30, 2015 are as follows (in thousands):

Year Ending June 30,	Capital Outlay Bond Issue			General Obligation Bond Issue			Certificates of Participation		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2016	\$ 7,653	\$ 1,778	\$ 9,431	\$ 3,215	\$ 6,859	\$ 10,074	\$ 70,823	\$ 76,426	\$ 147,249
2017	4,232	1,129	5,361	3,615	6,459	10,074	68,588	73,495	142,083
2018	2,335	692	3,027	3,795	6,279	10,074	84,313	70,204	154,517
2019	2,091	548	2,639	3,985	6,089	10,074	93,908	67,584	161,492
2020	1,914	450	2,364	4,185	5,890	10,075	97,998	64,078	162,076
2021-2025	6,265	1,019	7,284	24,280	26,091	50,371	572,019	254,555	826,574
2026-2030	1,770	172	1,942	30,280	20,085	50,365	455,689	115,410	571,099
2031-2035	-	-	-	36,855	13,507	50,362	132,739	16,954	149,683
2036-2040	-	-	-	44,845	5,522	50,367	-	-	-
Total	\$ 26,260	\$ 5,788	\$ 32,048	\$ 155,055	\$ 96,781	\$ 251,836	\$ 1,576,077	\$ 738,706	\$ 2,314,783

Other Liabilities

The District and Broward Teachers Union reached an agreement on November 26, 2013 to provide for hourly compensation for high school teachers who taught a sixth period during the 2012-2013 school year. It also provided for hourly compensation through October 31, 2013 for high school teachers who were teaching a sixth period in the 2013-2014 school year. This agreement will pay the teachers over a five years period beginning in the 2013-2014 school year. The remaining balance of \$16.4 million is to be paid over the remaining three years.

11. DEFEASED DEBT

On January 7, 2015, the District issued the Certificate of Participation, Series 2015A for \$252.4 million to currently refund the majority of the Certificates of Participation, Series 2005A and Series 2006A. The net proceeds of \$301.9 million (par amount plus bond premium of \$50.7 million less \$1.2 million in costs of issuance and underwriter's discount) were deposited into an irrevocable escrow and used to redeem the refunded certificates. As a result, the \$301.9 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 Position.

Additionally, the District, on January 8, 2015, issued the Certificate of Participation, Series 2015B for \$170.8 million to refund the majority of the Certificates of Participation, Series 2007A. The net proceeds of \$203.4 million (par amount plus bond premium of \$33.3 million less \$0.7 million in costs of issuance and underwriters' discount) were deposited into an irrevocable escrow and used to redeem the refunded certificates. As a result, the \$203.4 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 Position.

12. OBLIGATION UNDER LEASE PURCHASE AGREEMENT-CERTIFICATES OF PARTICIPATION

The District entered into a Lease Purchase Agreement with the Corporation on June 15, 1989 and a Master Lease Purchase Agreement on July 1, 1990 (the "lease agreements") to finance the acquisition or construction of certain facilities, vehicles and equipment for District operations. On March 16, 2004, June 18, 2004, June 6, 2006, June 19, 2008, June 17, 2009, July 23, 2010, May 20, 2011, April 5, 2012, September 27, 2012 and February 27, 2014, January 7, 2015, and January 2015 the Corporation issued refunding and new money Certificates, Series 2004A (refunding), Series 2004B (refunding), Series 2004C, Series 2006B, 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) Series 2015A (refunding) and Series 2015B (refunding) in the amounts of \$69.9 million, \$71.9 million, \$110.5 million, \$65.0 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, \$252.4 million and \$170.8 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 January 7, 2015, the District issued the Certificate of Participation, Series 2015A for \$252.4 million to currently refund the majority of the Certificates of Participation, Series 2005A and Series 2006A. Additionally, the District on January 8, 2015 issued the Certificate of Participation Series 2015B for \$170.8 million to refund the majority of the Certificates of Participation, Series 2007A through a competitive sales process. The District was able to capitalize on the low interest rate environment that occurred at the beginning of the year due to favorable market conditions. The District realized a net present value (NPV) savings of more than \$52.5 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. The most cost effective variable rate mode was to place the Series 2014A with a bank where the variable rate was set based on an index. The 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

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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%.

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 June 2006, the Corporation issued Certificates 2006B in the amount of \$65 million. The Series was issued to finance the cost of acquisition, construction, installation and equipping educational facilities. The Series 2006B is a Variable Rate issue. Interest is calculated at a variable rate on a weekly basis and payable weekly.

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, 2006B, 2008A, 2009A-Tax Exempt, 2009A BAB, 2009A QSCB, 2010A QSCB, 2011A, 2012A, 2012B, 2014A, 2015A and 2015B. 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

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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.

A summary of the lease terms are presented as follows:

<u>Certificates</u>	<u>Lease Term</u>
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 2006B	June 30, 2031 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
Series 2015A-Refunding	July 01, 2030 as to the Facilities
Series 2015B-Refunding	July 01, 2032 as to the Facilities

The Series 2004A, 2004B, 2004C, 2006B and 2008A Certificates are insured by Financial Security Assurance, Inc. The 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 and 2015A Certificates are insured by Assured Guaranty. There is no insurance for the Series 2012A, 2012B, 2014A and 2015B 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, 2015, 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 2006A	Series 2006B	Series 2007A
2016	\$ 8,724	\$ 15,204	\$ 8,431	\$ 53	\$ 10,345	\$ 3,177	\$ 11,138
2017	8,725	15,198	-	53	-	3,168	11,135
2018	-	-	-	53	-	3,173	-
2019	-	-	-	53	-	3,173	-
2020	-	-	-	53	-	3,177	-
2021-2025	-	-	-	54	-	15,859	-
2026-2030	-	-	-	-	-	59,160	-
2031-2035	-	-	-	-	-	21,081	-
Subtotal	17,449	30,402	8,431	319	10,345	111,968	22,273
Less: Interest	(1,284)	(2,237)	(421)	-	(450)	(46,968)	(1,553)
Total Principal	\$ <u>16,165</u>	\$ <u>28,165</u>	\$ <u>8,010</u>	\$ <u>319</u>	\$ <u>9,895</u>	\$ <u>65,000</u>	\$ <u>20,720</u>

Year Ending June 30,	Series 2008A	Series 2009A T-E	Series 2009A BAB	Series 2009A QSCB	Series 2010A QSCB	Series 2011A	Series 2012A
2016	\$ 20,405	\$ 1,034	\$ 4,729	\$ 4,540	\$ 3,332	\$ 8,511	\$ 20,492
2017	20,405	1,034	4,729	4,540	3,332	8,511	28,782
2018	20,401	1,034	4,729	4,540	8,497	32,546	28,804
2019	20,401	1,034	4,729	4,540	8,497	32,538	28,799
2020	20,405	1,034	4,729	4,540	8,497	32,539	24,842
2021-2025	102,023	11,385	23,645	18,133	42,482	107,140	148,433
2026-2030	102,014	15,035	45,527	-	16,994	-	79,179
2031-2035	61,212	-	48,103	-	-	-	-
Subtotal	367,266	31,590	140,920	40,833	91,631	221,785	359,331
Less: Interest	(127,976)	(11,450)	(77,010)	-	(39,986)	(50,360)	(100,431)
Total Principal	\$ <u>239,290</u>	\$ <u>20,140</u>	\$ <u>63,910</u>	\$ <u>40,833</u>	\$ <u>51,645</u>	\$ <u>171,425</u>	\$ <u>258,900</u>

Year Ending June 30,	Series 2012B	Series 2014A	Series 2015A	Series 2015B	Total
2016	\$ 1,006	\$ 5,181	\$ 12,618	\$ 8,540	\$ 147,460
2017	6,076	5,026	12,618	8,540	141,872
2018	10,051	5,026	12,618	8,540	140,012
2019	10,304	5,026	22,173	13,490	154,757
2020	10,562	5,040	24,015	17,658	157,091
2021-2025	10,829	79,608	163,317	88,290	811,198
2026-2030	-	59,833	130,674	88,274	596,690
2031-2035	-	-	-	35,307	165,703
Subtotal	48,828	164,740	378,033	268,639	2,314,783
Less: Interest	(4,293)	(50,780)	(125,673)	(97,834)	(738,706)
Total Principal	\$ <u>44,535</u>	\$ <u>113,960</u>	\$ <u>252,360</u>	\$ <u>170,805</u>	\$ <u>1,576,077</u>

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

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, 2015 is reported within the statement of net position. At the end of the year the statement of net position represents a derivative swap liability of \$43.9 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. The fair values of the interest rate swaps are estimated using the zero-coupon method. This method calculates the future net settlement payments required by the swap, assuming that the current forward rates implied by the yield curve correctly anticipate future spot interest rates. These payments are then discounted using the spot rates implied by the current yield curve for hypothetical zero-coupon bonds due on the date of each future net settlement on the swaps. 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 \$20.0 million as of June 30, 2015, as compared to a negative fair value of \$18.3 million in the prior year.

Swap Payments and Associated Debt – Using rates as of June 30, 2015, 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		Interest Rate Swaps, Net (2)		Total
	Principal	Interest (1)			
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	-	559	2,613	3,172	
2021-2025	-	2,795	13,065	15,860	
2026-2030	25,650	2,512	11,743	39,905	
2031	39,350	173	809	40,332	
Total	\$ 65,000	\$ 8,275	\$ 38,682	\$ 111,957	

(1) Assumes variable interest rate of 0.86% (actual rate on 6/30/15).

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

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Credit Risk – As of June 30, 2015, the District was not exposed to credit risk because the swap had a negative fair value. However, should interest rates change and the fair value of the swap becomes positive, the District would be exposed to credit risk in the amount of the derivative’s fair value. The swap agreement contains a collateral agreement with the Counterparty. To mitigate the potential for credit risk, if a Counterparty’s credit rating from either Standard & Poor’s (S & P) and/or Moody’s Investors Services is “A+”/A1, respectively or lower, and the fair value of the swap reaches certain threshold amounts, the swap requires collateralization of the fair value of the swap by the Counterparty with U. S. Government Securities. Collateral would be posted with a third party custodian.

Swap Counterparty Data as of June 30, 2015
(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+	\$ (19,990)

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 \$23.9 million as of June 30, 2015, as compared to a negative fair value of \$23.4 million in the prior year.

Swap Payments and Associated Debt – Using rates as of June 30, 2015, debt service requirements of the variable-rate debt and net swap payments, assuming current interest rates remain the same for their term, were as follows. As rates vary, variable rate bond interest payments and net swap payments will vary.

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(dollars in thousands)

Year Ending June 30,	Series 2014A Principal	Interest Rate		Total
		Interest (1)	Swaps, Net (2)	
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	-	728	4,268	4,996
2021-2025	47,925	2,827	16,564	67,316
2026-2029	65,900	879	5,143	71,922
Total	\$ 113,825	\$ 7,346	\$ 43,047	\$ 164,218

- (1) Assumes variable interest rate of 0.64% (actual rate on 6/30/2015).
(2) Assumes fixed swap rate (payment) of 3.85% and variable swap rate (receipt) of 0.10%.

Credit Risk – As of June 30, 2015, 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, 2015
(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	\$ (23,957)

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.

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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, 2015, the estimated current liability for accumulated sick leave including retirement and social security contributions was \$7.7 million and \$0.1 million in the General Fund and Special Revenue Funds, respectively. The balance of compensated absences payable from future resources was \$26.5 million for accumulated vacation leave and \$121.6 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, 2015 (in thousands):

Balance - June 30, 2014		\$ 160,926
Additions		78,004
Reductions		<u>(83,078)</u>
Balance - June 30, 2015		<u>155,852</u>
Less:		
Amount due within one year		
Current portion (modified accrual basis)	\$ 7,754	
Non-current portion		148,098
Other amount due within one year	<u>11,733</u>	
Total due in more than one year		<u>\$ 136,365</u>
Total amount due within one year (full accrual basis)	<u>\$ 19,487</u>	

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 2015, 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, 2015. The actuarial determined liability for the District was \$142,634 on January 1, 2015, being amortized over the remaining period of 23 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.

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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 2014-15, approximately 977 retirees received post-employment benefits, and 25 retirees receive life insurance postemployment benefits. The District provided required employer contributions toward the annual OPEB cost in the amount of \$5,180,654.

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, 2015 (in thousands):

		FY 2015
Annual Required Contribution (ARC)		
Normal Cost	\$ 7,007	
Amortization of Unfunded Actuarial Accrued Liability (UAAL)	6,309	
ARC		\$ 13,316
Interest on net OPEB Obligation		2,255
Adjustment to ARC		(2,801)
Annual OPEB cost (expense)		12,770
Less: Contributions made		(5,181)
Net OPEB Obligation Increase		7,589
Net OPEB Obligation, Beginning of Year		64,422
Net OPEB Obligation, End of Year		\$ 72,011

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, 2015, 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
06/30/2013	\$ 16,637	\$ 7,822	47.02%	\$ 54,208
06/30/2014	\$ 17,390	\$ 7,176	41.27%	\$ 64,422
06/30/2015	\$ 12,770	\$ 5,181	40.57%	\$ 72,011

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Funded Status and Funding Progress. The funded status of the plan as of June 30, 2015, was as follows (in thousands):

Actuarial Accrued Liability (a)	\$	142,634
Actuarial Value of Assets (b)		-
Unfunded Actuarial Accrued Liability (a-b)	\$	142,634
Funded Ratio (b)/ (a)		0.0%
Covered Payroll (Active Plan Members) (c)	\$	1,082,302
Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll ((a)-(b))/ (c)		13.18%

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, 2015
Actuarial Cost Method	Entry Age Normal Cost
Amortization Method	Level Percent of Payroll
Remaining Amortization Period	23 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 4.6% is reached

* Includes a price inflation assumption of 2.5 percent.

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

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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, 2015, contribution rates were as follows:

Class or Plan	Contribution Rates	
	Employee	Employer ^(A)
Florida Retirement System, Regular	3.00%	7.37%
Florida Retirement System, County Elected Officers	3.00%	43.24%
Florida Retirement System, Senior Management Service	3.00%	21.14%
Florida Retirement System, Special Risk	3.00%	19.82%
Teachers' Retirement System, Plan E	6.25%	11.50%
State & County Officers and Employees' Retirement System, Plan A	N/A	N/A
State & County Officers and Employees' Retirement System, Plan B	N/A	N/A
Deferred Retirement Option Program	-	12.28%

Note: (A) Rates include the post-employment health insurance supplement of 1.26% and the administrative/educational fee of 0.04%.

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, 2015, June 30, 2014 and June 30, 2013 totaled \$128.9 million, \$123.5 million and \$93.1 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.

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.

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A summary of the total expenditures for the fiscal year ended June 30, 2015 is as follows (dollars in thousands):

	Number of Participants	Health Insurance*	Life Insurance	Total
RAP	18	\$ 175	\$ 2	\$ 177
Total	18	\$ 175	\$ 2	\$ 177

*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, 2015, 18 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 its 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/her pre-selected termination date or the end of the DROP period. At termination, the participant will receive a lump sum payment of his/her accumulated DROP benefits, and, thereafter, he/she will receive its monthly Plan benefit. As of June 30, 2015, there were 1,358 District employees participating in the DROP incentive program.

18. FICA ALTERNATIVE

The District has established the FICA Alternative Retirement Plan (the "FICA Plan"), a defined contribution retirement plan, for certain temporary employees not covered under the Plan. Under provision of the Internal Revenue Code (IRC) section 3121(b)(7)(F), public employers could place employees not covered under existing employer pension plans into an alternative retirement plan in place of social security. The FICA Plan was established under IRC section 401(a) and requires a mandatory pre-tax contribution of 7.5% in lieu of social security. The FICA Plan is noncontributory for the District and eliminates the required match of social security contributions. Approximately 5,909 temporary employees are currently participating in the FICA Plan. For the period ended June 30, 2015, \$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, workers' compensation and health insurance) is recorded in the general fund as payments become due each period.

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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 four 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, 2015 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 \$79.5 million at June 30, 2015 includes estimated losses for all reported claims and for claims incurred but not reported.

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

	2015	2014
Balance, beginning of year	\$ 88,377	\$ 82,216
Additions:		
Estimated future claims	168,404	202,737
Reductions:		
Claims payments	(177,249)	(196,576)
	79,532	\$ 88,377
Balance, end of year		
less: portion due within one year	(41,519)	
Total due in more than one year	\$ 38,013	

20. FUND BALANCE REPORTING

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

Nonspendable:

The District has \$9.5 million in inventory and \$13.8 million in prepaids 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 \$437.9 million represents \$4.0 million in State categorical programs, \$2.7 million in debt service, \$387.2 million in capital projects, and \$44.0 million in food service.

Committed for Self Insurance:

The School Board through resolution has committed \$54.3 million for future self-insured claims.

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Committed for Student Enrichment Programs:

The School Board had classified \$0.3 million as the committed fund balance for the student enrichment programs.

Assigned for School Operations:

The District's management has assigned spendable fund balances for school operations of \$26.4 million.

Unassigned:

The District's General Fund unassigned fund balance is \$59.6 million.

The following table shows the District's fund balance classification at June 30, 2015 (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	District Bonds	Other Capital Improvement Fund	Other Governmental Funds	
Fund Balances:									
Nonspendable:									
Inventories:									
General Fund	\$ 6,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,531
Special Revenue – Food Service	-	-	-	-	-	-	-	2,951	2,951
Prepays	13,829	-	-	-	-	-	-	-	13,829
Restricted:									
State Required Carryover Programs	3,973	-	-	-	-	-	-	-	3,973
Debt Service	-	1,372	375	-	-	-	-	966	2,713
Capital Projects	-	-	-	99,135	16,342	160,413	101,199	10,097	387,186
Special Revenue – Food Service	-	-	-	-	-	-	-	44,043	44,043
Committed:									
Student Enrichment Programs	307	-	-	-	-	-	-	-	307
Self-Insurance	54,328	-	-	-	-	-	-	-	54,328
Assigned:									
School Operations:									
Encumbrances	16,865	-	-	-	-	-	-	-	16,865
Insurance and OPEB	6,334	-	-	-	-	-	-	-	6,334
Special Revenue – Miscellaneous	-	-	-	-	-	-	-	3,154	3,154
Unassigned:									
	59,601	-	-	-	-	-	-	-	59,601
Total Fund Balance:	\$ 161,768	\$ 1,372	\$ 375	\$ 99,135	\$ 16,342	\$ 160,413	\$ 101,199	\$ 61,211	\$ 601,815

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 \$82.8 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 deferred outflows and liabilities and deferred inflows are reported as net position. Net position is displayed in three components:

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2015**

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

The composition of net investment in capital assets as of June 30, 2015 is shown in the table below (in thousands):

Total capital assets, net of accumulated depreciation		\$	2,929,774
less:			
Total debt outstanding, net of unspent proceeds	\$		(1,686,483)
Retainage payable			(5,874)
Total related debt			(1,692,357)
Total net investment in capital assets		\$	1,237,417

22. COMMITMENTS AND CONTINGENCIES

At June 30, 2015, the District had purchase orders outstanding for goods and/or services related to future expenditures for the 2014-15 school year totaling \$17.2 million in the General Fund (\$16.9 million was within assigned fund balance and \$0.3 million was restricted for State Categorical Programs), \$2.5 million in the Special Revenue Funds and \$42.6 million in the Capital Projects Funds, of which \$22.3 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, 2015. 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 POSTEMPLOYMENT BENEFITS PLAN
 June 30, 2015

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]
1/1/2011	-	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%
1/1/2015	-	142,634,244	142,634,244	0.00%	1,082,301,667	13.18%

**DISTRICT SCHOOL BOARD OF BROWARD COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2015**

- 1. BUDGETARY BASIS OF ACCOUNTING**
- 2. SCHEDULE OF FUNDING PROGRESS - OTHER POSTEMPLOYMENT 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, 2015

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	2,000,000.00	2,077,332.00	2,077,331.76	(0.24)
Federal Through State and Local	3200	9,900,000.00	13,701,894.00	13,701,892.41	(1.59)
State Sources	3300	1,035,192,685.00	1,017,568,093.00	1,017,511,625.18	(56,467.82)
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	875,250,296.00	864,701,859.00	864,701,559.28	(299.72)
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		57,730,000.00	73,982,688.00	84,571,181.03	10,588,493.03
Total Local Sources	3400	932,980,296.00	938,684,547.00	949,272,740.31	10,588,193.31
Total Revenues		1,980,072,981.00	1,972,031,866.00	1,982,563,589.66	10,531,723.66
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	1,333,580,045.00	1,319,341,154.00	1,309,392,445.06	9,948,708.94
Student Support Services	6100	108,108,475.00	109,947,968.00	109,894,224.38	53,743.62
Instructional Media Services	6200	21,495,383.00	21,938,121.00	21,534,375.96	403,745.04
Instruction and Curriculum Development Services	6300	18,525,952.00	17,658,771.00	17,582,967.00	75,804.00
Instructional Staff Training Services	6400	3,892,466.00	4,211,946.00	4,190,763.44	21,182.56
Instruction-Related Technology	6500	21,852,343.00	21,266,586.00	21,222,541.70	44,044.30
Board	7100	4,472,044.00	4,644,978.00	4,520,038.07	124,939.93
General Administration	7200	6,487,997.00	5,616,498.00	5,592,309.72	24,188.28
School Administration	7300	133,080,423.00	131,110,816.00	128,977,570.58	2,133,245.42
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500	8,472,791.00	8,358,692.00	8,381,370.06	(22,678.06)
Food Services	7600			0.00	0.00
Central Services	7700	55,420,043.00	53,087,000.00	53,028,359.52	58,640.48
Student Transportation Services	7800	84,072,118.00	80,648,930.00	80,548,763.17	100,166.83
Operation of Plant	7900	168,291,550.00	172,613,624.00	171,062,829.81	1,550,794.19
Maintenance of Plant	8100	57,705,876.00	62,516,927.00	62,400,453.95	116,473.05
Administrative Technology Services	8200	2,807,368.00	2,608,685.00	2,608,668.23	16.77
Community Services	9100	16,091,875.00	18,062,769.00	17,823,498.39	239,270.61
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720	176,683.00	123,914.00	123,913.48	0.52
Due and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			4,863,510.81	(4,863,510.81)
Total Expenditures		2,044,533,432.00	2,033,757,379.00	2,023,748,603.33	10,008,775.67
Excess (Deficiency) of Revenues Over (Under) Expenditures		(64,460,451.00)	(61,725,513.00)	(41,185,013.67)	20,540,499.33
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
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	72,825,000.00	64,993,622.00	64,993,621.90	(0.10)
Transfers Out	9700	(5,056,888.00)	(6,821,338.00)	(6,821,338.00)	0.00
Total Other Financing Sources (Uses)		67,768,112.00	58,172,284.00	58,172,283.90	(0.10)
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		3,307,661.00	(3,553,229.00)	16,987,270.23	20,540,499.23
Fund Balances, July 1, 2014	2800	144,780,664.00	144,780,664.00	144,780,663.77	(0.23)
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2015	2700	148,088,325.00	141,227,435.00	161,767,934.00	20,540,499.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESERVED FOR SPECIAL REVENUE FUNDS - FOOD SERVICES, IF MAJOR
For the Fiscal Year Ended June 30, 2015

	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 Support 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
Instruction-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>					
Redemption 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
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2015	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 FUNDS - OTHER FEDERAL PROGRAMS, IF MAJOR
 For the Fiscal Year Ended June 30, 2015

	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 Support 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
Instruction-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>					
Redemption 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
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2015	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 FUNDS - FEDERAL ECONOMIC STIMULUS PROGRAMS
For the Fiscal Year Ended June 30, 2015

	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	14,116,859.00	17,347,324.00	16,341,926.77	(1,005,397.23)
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		14,116,859.00	17,347,324.00	16,341,926.77	(1,005,397.23)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	5,997,968.00	12,387,871.00	11,007,641.37	1,380,229.63
Student Support Services	6100		159,000.00	158,606.66	393.34
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300	1,008,805.00	886,226.00	882,206.53	4,019.47
Instructional Staff Training Services	6400	3,920,800.00	1,511,027.00	1,504,756.68	6,270.32
Instruction-Related Technology	6500		590.00	587.49	2.51
Board	7100			0.00	0.00
General Administration	7200	293,756.00	571,882.00	565,187.36	6,694.64
School Administration	7300	2,446,073.00	1,377,685.00	1,377,101.60	583.40
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	449,457.00	451,899.00	451,785.05	113.95
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900		1,144.00	1,143.93	0.07
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>					
Redemption 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			392,910.10	(392,910.10)
Total Expenditures		14,116,859.00	17,347,324.00	16,341,926.77	1,005,397.23
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
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2015	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 FUNDS - MISCELLANEOUS, IF MAJOR
 For the Fiscal Year Ended June 30, 2015

	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 Support 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
Instruction-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>					
Redemption 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
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2014	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2015

	Account Number	Special Revenue Funds				Total Nonmajor Special Revenue Funds
		Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	12,328,402.20	925,513.70	0.00	877,320.24	14,131,236.14
Investments	1160	32,002,911.02	2,390,103.01	0.00	2,277,726.53	36,670,740.56
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	53,320.73	0.00	0.00	4,449.85	57,770.58
Interest Receivable on Investments	1170	51,751.15	0.00	0.00	3,917.40	55,668.55
Due From Other Agencies	1220	1,719,242.08	15,072,150.79	0.00	0.00	16,791,392.87
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	2,950,591.51	0.00	0.00	0.00	2,950,591.51
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		49,106,218.69	18,387,767.50	0.00	3,163,414.02	70,657,400.21
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	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
Total Assets and Deferred Outflows of Resources		49,106,218.69	18,387,767.50	0.00	3,163,414.02	70,657,400.21
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	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
Accounts Payable	2120	970,862.59	3,891,807.33	0.00	9,980.93	4,872,650.85
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	2,500.00	0.00	0.00	0.00	2,500.00
Due to Other Agencies	2230	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
Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00
District Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	97,504.99	0.00	0.00	0.00	97,504.99
Due to Budgetary Funds	2161	0.00	12,077,503.03	0.00	0.00	12,077,503.03
Due to Internal Funds	2162	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
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	77.80	77.80
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	1,041,442.37	2,418,457.14	0.00	0.00	3,459,899.51
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		2,112,309.95	18,387,767.50	0.00	10,058.73	20,510,136.18
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	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
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	2,950,591.51	0.00	0.00	0.00	2,950,591.51
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	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
Total Nonspendable Fund Balances	2710	2,950,591.51	0.00	0.00	0.00	2,950,591.51
<i>Restricted for:</i>						
Economic Stabilization	2721	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
State Required Carryover Programs	2723	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
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	44,043,317.23	0.00	0.00	0.00	44,043,317.23
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	44,043,317.23	0.00	0.00	0.00	44,043,317.23
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
Special Revenue	2741	0.00	0.00	0.00	3,153,355.29	3,153,355.29
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	3,153,355.29	3,153,355.29
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	46,993,908.74	0.00	0.00	3,153,355.29	50,147,264.03
Total Liabilities, Deferred Inflows of Resources and Fund Balances		49,106,218.69	18,387,767.50	0.00	3,163,414.02	70,657,400.21

The 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, 2015

	Account Number	Debt Service Funds							Total Nonmajor Debt Service Funds
		SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Debt Service 299	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES									
ASSETS									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	131,470.68	0.00	0.00	131,470.68
Investments	1160	673,135.04	0.00	0.00	0.00	341,328.33	0.00	0.00	1,014,463.37
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	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	198.39	0.00	0.00	198.39
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	2,326.56	0.00	0.00	2,326.56
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	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 Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		673,135.04	0.00	0.00	0.00	475,323.96	0.00	0.00	1,148,459.00
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		673,135.04	0.00	0.00	0.00	475,323.96	0.00	0.00	1,148,459.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
LIABILITIES									
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Sales Tax Payable	2260	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
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 Other Agencies	2230	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 Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	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
Construction Contracts Payable	2140	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	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00	182,395.90	0.00	0.00	182,395.90
Matured Bonds Payable	2180	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
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	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	182,395.90	0.00	0.00	182,395.90
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
Deferred Revenues	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
FUND BALANCES									
<i>Nonspendable:</i>									
Inventory	2711	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
Permanent Fund Principal	2713	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
Total Nonspendable Fund Balances	2710	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
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	673,135.04	0.00	0.00	0.00	292,928.06	0.00	0.00	966,063.10
Capital Projects	2726	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
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	673,135.04	0.00	0.00	0.00	292,928.06	0.00	0.00	966,063.10
<i>Committed to:</i>									
Economic Stabilization	2731	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
Committed for	2739	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
Total Committed Fund Balances	2730	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
Debt Service	2742	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
Permanent Fund	2744	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
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	673,135.04	0.00	0.00	0.00	292,928.06	0.00	0.00	966,063.10
Total Liabilities, Deferred Inflows of Resources and Fund Balances		673,135.04	0.00	0.00	0.00	475,323.96	0.00	0.00	1,148,459.00

The 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, 2015

	Account Number	Capital Projects Funds									Total Nonmajor Capital Projects Funds	
		Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390		ARRA Capital Projects 399
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES												
ASSETS												
Cash and Cash Equivalents	1110	466,587.64	0.00	0.00	104,483.15	0.00	1,510,613.13	0.00	0.00	0.00	0.00	2,081,683.92
Investments	1160	1,211,369.60	0.00	0.00	271,262.45	0.00	3,921,901.51	0.00	0.00	0.00	0.00	5,404,533.56
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	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	1,870.47	0.00	0.00	0.00	0.00	7,296.78	0.00	0.00	0.00	0.00	9,167.25
Due From Other Agencies	1220	0.00	0.00	0.00	0.98	0.00	3,565,950.03	0.00	0.00	0.00	0.00	3,565,951.01
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	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	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	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		1,679,827.71	0.00	0.00	375,746.58	0.00	9,005,761.45	0.00	0.00	0.00	0.00	11,061,335.74
DEFERRED OUTFLOWS OF RESOURCES												
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		1,679,827.71	0.00	0.00	375,746.58	0.00	9,005,761.45	0.00	0.00	0.00	0.00	11,061,335.74
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES												
LIABILITIES												
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	11,238.00	0.00	0.00	0.00	0.00	87,849.06	0.00	0.00	0.00	0.00	99,087.06
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	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	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	0.00
Construction Contracts Payable - Retained Percentage	2150	187,384.76	0.00	0.00	191,179.02	0.00	0.00	0.00	0.00	0.00	0.00	378,563.78
Matured Bonds Payable	2180	0.00	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	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		198,622.76	0.00	0.00	191,179.02	0.00	87,849.06	0.00	0.00	0.00	0.00	477,650.84
DEFERRED INFLOWS OF RESOURCES												
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	486,305.55	0.00	0.00	0.00	0.00	486,305.55
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	486,305.55	0.00	0.00	0.00	0.00	486,305.55
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	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	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	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	0.00
Total Nonspendable Fund Balances	2710	0.00	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	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	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.00
Capital Projects	2726	1,481,204.95	0.00	0.00	184,567.56	0.00	8,431,606.84	0.00	0.00	0.00	0.00	10,097,379.35
Restricted for	2729	0.00	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	0.00
Total Restricted Fund Balances	2720	1,481,204.95	0.00	0.00	184,567.56	0.00	8,431,606.84	0.00	0.00	0.00	0.00	10,097,379.35
<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	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	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	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	0.00
Total Committed Fund Balances	2730	0.00	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	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	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	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	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	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	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	1,481,204.95	0.00	0.00	184,567.56	0.00	8,431,606.84	0.00	0.00	0.00	0.00	10,097,379.35
Total Liabilities, Deferred Inflows of Resources and Fund Balances		1,679,827.71	0.00	0.00	375,746.58	0.00	9,005,761.45	0.00	0.00	0.00	0.00	11,061,335.74

The 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, 2015

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	0.00	16,344,390.74
Investments	1160	0.00	43,089,737.49
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1131	0.00	57,770.58
Interest Receivable on Investments	1170	0.00	65,034.19
Due From Other Agencies	1220	0.00	20,359,670.44
Due From Budgetary Funds	1141	0.00	0.00
Due From Insurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
Due From Internal Funds	1142	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00
Inventory	1150	0.00	2,950,591.51
Prepaid Items	1230	0.00	0.00
Long-Term Investments	1460	0.00	0.00
Total Assets		0.00	82,867,194.95
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	82,867,194.95
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00
Accounts Payable	2120	0.00	4,971,737.91
Sales Tax Payable	2260	0.00	0.00
Current Notes Payable	2250	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
Due to Budgetary Funds	2161	0.00	12,077,503.03
Due to Internal Funds	2162	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Liability for Compensated Absences	2330	0.00	97,504.99
Pension Liability	2115	0.00	0.00
Other Postemployment Benefits Liability	2116	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	378,641.58
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Bonds Payable	2320	0.00	182,395.90
Unearned Revenues	2410	0.00	3,459,899.51
Unavailable Revenues	2410	0.00	0.00
Total Liabilities		0.00	21,170,182.92
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenues	2630	0.00	486,305.55
Total Deferred Inflows of Resources		0.00	486,305.55
FUND BALANCES			
<i>Nonspendable:</i>			
Inventory	2711	0.00	2,950,591.51
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 Balances	2710	0.00	2,950,591.51
<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	966,063.10
Capital Projects	2726	0.00	10,097,379.35
Restricted for _____	2729	0.00	44,043,317.23
Restricted for _____	2729	0.00	0.00
Total Restricted Fund Balances	2720	0.00	55,106,759.68
<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 Balances	2730	0.00	0.00
<i>Assigned to:</i>			
Special Revenue	2741	0.00	3,153,355.29
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 Balances	2740	0.00	3,153,355.29
Total Unassigned Fund Balances	2750	0.00	0.00
Total Fund Balances	2700	0.00	61,210,706.48
Total Liabilities, Deferred Inflows of Resources and Fund Balances		0.00	82,867,194.95

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, 2015

	Account Number	Special Revenue Funds				Total Nonmajor Special Revenue Funds
		Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490	
REVENUES						
Federal Direct	3100	0.00	38,958,402.92	0.00	0.00	38,958,402.92
Federal Through State and Local	3200	87,565,782.04	137,039,437.59	0.00	0.00	224,605,219.63
State Sources	3300	1,338,645.00	5,050,302.07	0.00	0.00	6,388,947.07
<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
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	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
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	17,009,285.02	0.00	0.00	0.00	17,009,285.02
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		388,611.36	5,215,852.94	0.00	1,444,565.49	7,049,029.79
Total Local Sources	3400	17,397,896.38	5,215,852.94	0.00	1,444,565.49	24,058,314.81
Total Revenues		106,302,323.42	186,263,995.52	0.00	1,444,565.49	294,010,884.43
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	123,528,570.43	0.00	0.00	123,528,570.43
Student Support Services	6100	0.00	6,819,669.38	0.00	0.00	6,819,669.38
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	26,445,683.59	0.00	0.00	26,445,683.59
Instructional Staff Training Services	6400	0.00	12,012,739.78	0.00	0.00	12,012,739.78
Instruction-Related Technology	6500	0.00	69,454.84	0.00	0.00	69,454.84
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	7,149,579.52	0.00	0.00	7,149,579.52
School Administration	7300	0.00	180,179.54	0.00	0.00	180,179.54
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	89,550.90	0.00	0.00	89,550.90
Food Services	7600	100,471,065.27	0.00	0.00	0.00	100,471,065.27
Central Services	7700	0.00	308,217.97	0.00	0.00	308,217.97
Student Transportation Services	7800	0.00	635,789.24	0.00	8,250.00	644,039.24
Operation of Plant	7900	0.00	108,112.99	0.00	0.00	108,112.99
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	7,027,265.82	0.00	387,379.83	7,414,645.65
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	219,544.38	0.00	0.00	219,544.38
Other Capital Outlay	9300	2,200,610.09	1,709,637.14	0.00	1,399.00	3,911,646.23
Total Expenditures		102,671,675.36	186,303,995.52	0.00	397,028.83	289,372,699.71
Excess (Deficiency) of Revenues Over (Under) Expenditures		3,630,648.06	(40,000.00)	0.00	1,047,536.66	4,638,184.72
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	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
Discount on Sale of Bonds	891	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
Premium on Lease-Purchase Agreements	3793	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
Loans	3720	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
Loss Recoveries	3740	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
Face Value of Refunding Bonds	3715	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
Discount on Refunding Bonds	892	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
Premium on Refunding Lease-Purchase Agreements	3794	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
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	40,000.00	0.00	0.00	40,000.00
Transfers Out	9700	0.00	0.00	0.00	(803,214.90)	(803,214.90)
Total Other Financing Sources (Uses)		0.00	40,000.00	0.00	(803,214.90)	(763,214.90)
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		3,630,648.06	(0.00)	0.00	244,321.76	3,874,969.82
Fund Balances, July 1, 2014	2800	43,363,260.68	0.00	0.00	2,909,033.53	46,272,294.21
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	46,993,908.74	(0.00)	0.00	3,153,355.29	50,147,264.03

The 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, 2015

	Account Number	Debt Service Funds							Total Nonmajor Debt Service Funds
		SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue 240	District Bonds 250	Other Debt Service 290	ARRA Debt Service 299	
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	7,840,817.70	0.00	0.00	0.00	0.00	0.00	0.00	7,840,817.70
<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	12,859.58	0.00	0.00	12,859.58
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	2,829.11	0.00	0.00	2,829.11
Total Local Sources	3400	0.00	0.00	0.00	0.00	15,688.69	0.00	0.00	15,688.69
Total Revenues		7,840,817.70	0.00	0.00	0.00	15,688.69	0.00	0.00	7,856,506.39
EXPENDITURES									
<i>Current:</i>									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support 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
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	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>									
Redemption of Principal	710	6,445,000.00	0.00	0.00	0.00	0.00	0.00	0.00	6,445,000.00
Interest	720	1,362,703.75	0.00	0.00	0.00	0.00	0.00	0.00	1,362,703.75
Dues and Fees	730	19,566.04	0.00	0.00	0.00	1,147,953.00	0.00	0.00	1,167,519.04
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		7,827,269.79	0.00	0.00	0.00	1,147,953.00	0.00	0.00	8,975,222.79
Excess (Deficiency) of Revenues Over (Under) Expenditures		13,547.91	0.00	0.00	0.00	(1,132,264.31)	0.00	0.00	(1,118,716.40)
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
Face Value of Refunding Bonds	3715	9,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	9,200,000.00
Premium on Refunding Bonds	3792	629,938.29	0.00	0.00	0.00	0.00	0.00	0.00	629,938.29
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	(10,015,817.55)	0.00	0.00	0.00	0.00	0.00	0.00	(10,015,817.55)
Transfers In	3600	0.00	0.00	0.00	0.00	1,147,953.00	0.00	0.00	1,147,953.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		(185,879.26)	0.00	0.00	0.00	1,147,953.00	0.00	0.00	962,073.74
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		(172,331.35)	0.00	0.00	0.00	15,688.69	0.00	0.00	(156,642.66)
Fund Balances, July 1, 2014	2800	845,466.39	0.00	0.00	0.00	277,239.37	0.00	0.00	1,122,705.76
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	673,135.04	0.00	0.00	0.00	292,928.06	0.00	0.00	966,063.10

The 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, 2015

	Account Number	Capital Projects Funds										Total Nonmajor Capital Projects Funds
		Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	Distriict Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Capital Projects 399	
REVENUES												
Federal Direct	3100	0.00	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	0.00
State Sources	3300	0.00	0.00	0.00	4,530,314.00	0.00	3,085,886.06	0.00	0.00	0.00	0.00	7,616,200.06
<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	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	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	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	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	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	0.00
Other Local Revenue		6,220.00	0.00	0.00	0.00	0.00	27,095.67	0.00	0.00	0.00	0.00	33,315.67
Total Local Sources	3400	6,220.00	0.00	0.00	0.00	0.00	27,095.67	0.00	0.00	0.00	0.00	33,315.67
Total Revenues		6,220.00	0.00	0.00	4,530,314.00	0.00	3,112,981.73	0.00	0.00	0.00	0.00	7,649,515.73
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	0.00
Student Support Services	6100	0.00	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	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	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	0.00
Instruction-Related Technology	6500	0.00	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	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	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	0.00
Facilities Acquisition and Construction	7410	277,145.36	0.00	0.00	6,132.64	0.00	747,350.44	0.00	0.00	0.00	0.00	1,030,628.44
Fiscal Services	7500	0.00	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	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	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	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	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	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	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	0.00
<i>Debt Services: (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	6,241.58	0.00	0.00	0.00	0.00	6,241.58
Miscellaneous	790	0.00	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	334,298.84	0.00	0.00	0.00	0.00	218,018.81	0.00	0.00	0.00	0.00	552,317.65
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		611,444.20	0.00	0.00	6,132.64	0.00	971,610.83	0.00	0.00	0.00	0.00	1,589,187.67
Excess (Deficiency) of Revenues Over (Under) Expenditures		(605,224.20)	0.00	0.00	4,524,181.36	0.00	2,141,370.90	0.00	0.00	0.00	0.00	6,060,328.06
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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	0.00
Transfers Out	9700	0.00	0.00	0.00	(4,530,314.00)	0.00	0.00	0.00	0.00	0.00	0.00	(4,530,314.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(4,530,314.00)	0.00	0.00	0.00	0.00	0.00	0.00	(4,530,314.00)
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(605,224.20)	0.00	0.00	(6,132.64)	0.00	2,141,370.90	0.00	0.00	0.00	0.00	1,530,014.06
Fund Balances, July 1, 2014	2800	2,086,429.15	0.00	0.00	190,700.20	0.00	6,290,235.94	0.00	0.00	0.00	0.00	8,567,365.29
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
Fund Balances, June 30, 2015	2700	1,481,204.95	0.00	0.00	184,567.56	0.00	8,431,606.84	0.00	0.00	0.00	0.00	10,097,379.35

The 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, 2015

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct	3100	0.00	38,958,402.92
Federal Through State and Local	3200	0.00	224,605,219.63
State Sources	3300	0.00	21,845,964.83
<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	12,859.58
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	17,009,285.02
Impact Fees	3496	0.00	0.00
Other Local Revenue		0.00	7,085,174.57
Total Local Sources	3400	0.00	24,107,319.17
Total Revenues		0.00	309,516,906.55
EXPENDITURES			
<i>Current:</i>			
Instruction	5000	0.00	123,528,570.43
Student Support Services	6100	0.00	6,819,669.38
Instructional Media Services	6200	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	26,445,683.59
Instructional Staff Training Services	6400	0.00	12,012,739.78
Instruction-Related Technology	6500	0.00	69,454.84
Board	7100	0.00	0.00
General Administration	7200	0.00	7,149,579.52
School Administration	7300	0.00	180,179.54
Facilities Acquisition and Construction	7410	0.00	1,030,628.44
Fiscal Services	7500	0.00	89,550.90
Food Services	7600	0.00	100,471,065.27
Central Services	7700	0.00	308,217.97
Student Transportation Services	7800	0.00	644,039.24
Operation of Plant	7900	0.00	108,112.99
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	7,414,645.65
<i>Debt Service: (Function 9200)</i>			
Redemption of Principal	710	0.00	6,445,000.00
Interest	720	0.00	1,362,703.75
Dues and Fees	730	0.00	1,173,760.62
Miscellaneous	790	0.00	0.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	0.00	771,862.03
Other Capital Outlay	9300	0.00	3,911,646.23
Total Expenditures		0.00	299,937,110.17
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	9,579,796.38
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
Face Value of Refunding Bonds	3715	0.00	9,200,000.00
Premium on Refunding Bonds	3792	0.00	629,938.29
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	(10,015,817.55)
Transfers In	3600	0.00	1,187,953.00
Transfers Out	9700	0.00	(5,333,528.90)
Total Other Financing Sources (Uses)		0.00	(4,331,455.16)
SPECIAL ITEMS			
		0.00	0.00
EXTRAORDINARY ITEMS			
		0.00	0.00
Net Change in Fund Balances		0.00	5,248,341.22
Fund Balances, July 1, 2014	2800	0.00	55,962,365.26
Adjustments to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2015	2700	0.00	61,210,706.48

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, 2015

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	44,824,971.00	52,685,967.00	38,958,402.92	(13,727,564.08)
Federal Through State and Local	3200	240,960,063.00	250,524,937.00	224,605,219.63	(25,919,717.37)
State Sources	3300	2,825,483.00	8,439,087.00	6,388,947.07	(2,050,139.93)
<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	18,543,005.00	17,009,289.00	17,009,285.02	(3.98)
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		7,452,083.00	8,870,008.00	7,049,098.57	(1,820,909.43)
Total Local Sources	3400	25,995,088.00	25,879,297.00	24,058,383.59	(1,820,913.41)
Total Revenues		314,605,605.00	337,529,288.00	294,010,953.21	(43,518,334.79)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	144,350,054.00	153,395,958.00	123,528,570.43	29,867,387.57
Student Support Services	6100	7,238,668.00	8,938,047.00	6,819,669.38	2,118,377.62
Instructional Media Services	6200	2,000.00	2,000.00	0.00	2,000.00
Instruction and Curriculum Development Services	6300	27,036,660.00	28,182,946.00	26,445,683.59	1,737,262.41
Instructional Staff Training Services	6400	15,285,375.00	20,381,938.00	12,012,739.78	8,369,198.22
Instruction-Related Technology	6500	0.00	71,290.00	69,454.84	1,835.16
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	8,971,962.00	9,166,252.00	7,149,579.52	2,016,672.48
School Administration	7300	768,948.00	768,948.00	180,179.54	588,768.46
Facilities Acquisition and Construction	7410	0.00	219,545.00	0.00	219,545.00
Fiscal Services	7500	81,801.00	89,551.00	89,550.90	0.10
Food Services	7600	109,446,475.00	102,671,696.00	100,471,065.27	2,200,630.73
Central Services	7700	378,598.00	474,818.00	308,217.97	166,600.03
Student Transportation Services	7800	612,099.00	776,152.00	644,039.24	132,112.76
Operation of Plant	7900	58,201.00	278,510.00	108,112.99	170,397.01
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	1,023,611.00	7,473,457.00	7,414,645.65	58,811.35
<i>Debt Service: (Function 9200)</i>					
Redemption 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	219,544.38	(219,544.38)
Other Capital Outlay	9300	0.00	0.00	3,911,646.23	(3,911,646.23)
Total Expenditures		315,254,452.00	332,891,108.00	289,372,699.71	43,518,408.29
Excess (Deficiency) of Revenues Over (Under) Expenditures		(648,847.00)	4,638,180.00	4,638,253.50	73.50
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
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	40,000.00	40,000.00	40,000.00	0.00
Transfers Out	9700	(800,000.00)	(803,215.00)	(803,214.90)	0.10
Total Other Financing Sources (Uses)		(760,000.00)	(763,215.00)	(763,214.90)	0.10
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(1,408,847.00)	3,874,965.00	3,875,038.60	73.60
Fund Balances, July 1, 2014	2800	46,272,295.00	46,272,295.00	46,272,294.21	(0.79)
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2015	2700	44,863,448.00	50,147,260.00	50,147,332.81	72.81

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, 2015

	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	8,149,704.00	7,840,819.00	7,840,817.70	(1.30)
<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		12,860.00	12,859.58	(0.42)
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			265,566.00	265,564.83	(1.17)
Total Local Sources	3400	0.00	278,426.00	278,424.41	(1.59)
Total Revenues		8,149,704.00	8,119,245.00	8,119,242.11	(2.89)
EXPENDITURES					
<i>Current:</i>					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	91,758,937.00	88,631,140.00	88,631,139.36	0.64
Interest	720	85,015,117.00	80,975,565.00	80,975,564.32	0.68
Dues and Fees	730	2,100,000.00	3,355,981.00	3,355,980.04	0.96
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		178,874,054.00	172,962,686.00	172,962,683.72	2.28
Excess (Deficiency) of Revenues Over (Under) Expenditures		(170,724,350.00)	(164,843,441.00)	(164,843,441.61)	(0.61)
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
Face Value of Refunding Bonds	3715		9,200,000.00	9,200,000.00	0.00
Premium on Refunding Bonds	3792		84,718,784.00	84,718,783.44	(0.56)
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755		423,165,000.00	423,165,000.00	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		(515,334,244.00)	(515,334,243.51)	0.49
Transfers In	3600	176,924,350.00	169,678,745.00	169,678,744.63	(0.37)
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		176,924,350.00	171,428,285.00	171,428,284.56	(0.44)
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		6,200,000.00	6,584,844.00	6,584,842.95	(1.05)
Fund Balances, July 1, 2014	2800	(3,871,064.00)	(3,871,064.00)	(3,871,063.95)	0.05
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2015	2700	2,328,936.00	2,713,780.00	2,713,779.00	(1.00)

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, 2015

	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	18,666,000.00	21,431,014.94	21,431,014.94	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	221,097,245.00	218,479,792.20	218,479,792.20	0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496	7,000,000.00	15,727,902.81	15,727,902.81	0.00
Other Local Revenue		5,553,235.00	10,396,457.15	10,396,457.15	0.00
Total Local Sources	3400	233,650,480.00	244,604,152.16	244,604,152.16	0.00
Total Revenues		252,316,480.00	266,035,167.10	266,035,167.10	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410	177,555,662.00	307,542,096.00	49,675,405.56	257,866,690.44
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>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730		6,241.58	6,241.58	0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	89,044,431.57	154,232,823.53	24,912,618.21	129,320,205.32
Other Capital Outlay	9300				0.00
Total Expenditures		266,600,093.57	461,781,161.11	74,594,265.35	387,186,895.76
Excess (Deficiency) of Revenues Over (Under) Expenditures		(14,283,613.57)	(195,745,994.01)	191,440,901.75	387,186,895.76
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710		163,786,942.00	163,786,942.00	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	30,000,000.00	30,000,000.00	30,000,000.00	0.00
Sale of Capital Assets	3730		830,790.06	830,790.06	0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	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		1,764,450.00	1,764,450.00	0.00
Transfers Out	9700	(243,932,462.00)	(228,852,263.62)	(228,852,263.62)	0.00
Total Other Financing Sources (Uses)		(213,932,462.00)	(32,470,081.56)	(32,470,081.56)	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(228,216,075.57)	(228,216,075.57)	158,970,820.19	387,186,895.76
Fund Balances, July 1, 2014	2800	228,216,075.57	228,216,075.57	228,216,075.57	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2015	2700	0.00	0.00	387,186,895.76	387,186,895.76

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2015

	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 Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption 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
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 Balances, July 1, 2014	2800				0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2015	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, 2015

	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
ASSETS									
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	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	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
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	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
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	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
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	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
Nondepreciable Capital Assets		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 Leases	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
Depreciable Capital Assets, Net		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
Pension	1940	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									
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
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 Other Agencies	2230	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
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	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
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
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Noncurrent 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
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	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
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	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 Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION									
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2015

	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 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, 2014	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, 2015	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The 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, 2015

	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, 2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2015	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 insurer	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 pension	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 pension	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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2015

	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									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	127,232.70	127,232.70
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	330,325.55	330,325.55
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	814.82	814.82
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	260.81	260.81
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	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
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	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
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
Long-Term Investments	1460	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
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	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
Nondepreciable Capital Assets		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	607,876.09	607,876.09
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	(607,018.71)	(607,018.71)
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 Leases	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
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	0.00	0.00	857.38	857.38
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	857.38	857.38
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00	481,128.87	481,128.87
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
Pension	1940	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									
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	375,256.19	375,256.19
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 Other Agencies	2230	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
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	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
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
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Noncurrent 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
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	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
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	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	375,256.19	375,256.19
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 Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	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	857.40	857.40
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	105,015.28	105,015.28
Total Net Position		0.00	0.00	0.00	0.00	0.00	0.00	105,872.68	105,872.68

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, 2015

	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	60,759,457.04	60,759,457.04
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	947,703.78	947,703.78
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	61,707,160.82	61,707,160.82
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	43,627,182.32	43,627,182.32
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	12,724,144.80	12,724,144.80
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	2,619,029.69	2,619,029.69
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	162,042.75	162,042.75
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	2,547,251.30	2,547,251.30
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	132,726.60	132,726.60
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	61,812,377.46	61,812,377.46
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	(105,216.64)	(105,216.64)
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	365.46	365.46
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	133,584.00	133,584.00
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	(655.43)	(655.43)
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	133,294.03	133,294.03
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	28,077.39	28,077.39
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	28,077.39	28,077.39
Net Position, July 1, 2014	2880	0.00	0.00	0.00	0.00	0.00	0.00	77,795.29	77,795.29
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, 2015	2780	0.00	0.00	0.00	0.00	0.00	0.00	105,872.68	105,872.68

The 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, 2015

	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	0.00	0.00	0.00	0.00	0.00	0.00	61,706,280.11	61,706,280.11
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	(4,969,065.95)	(4,969,065.95)
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	(56,351,327.12)	(56,351,327.12)
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	385,887.04	385,887.04
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	365.46	365.46
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	(267,914.26)	(267,914.26)
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	(267,548.80)	(267,548.80)
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	118,338.24	118,338.24
Cash and cash equivalents - July 1, 2014	0.00	0.00	0.00	0.00	0.00	0.00	8,894.46	8,894.46
Cash and cash equivalents - June 30, 2015	0.00	0.00	0.00	0.00	0.00	0.00	127,232.70	127,232.70
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	(105,216.64)	(105,216.64)
<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	132,726.60	132,726.60
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	(814.82)	(814.82)
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	(65.89)	(65.89)
(Increase) decrease in due from insurer	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 pension	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	359,257.79	359,257.79
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 pension	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	491,103.68	491,103.68
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	385,887.04	385,887.04
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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 INVESTMENT TRUST FUNDS
 June 30, 2015

	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	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
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
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
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
Pension	1940				
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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
Internal Accounts Payable	2290	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
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
Pension	2640				
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

The 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, 2015

	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 Held In Trust, July 1, 2014	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits and Other Purposes, June 30, 2015	2785	0.00	0.00	0.00	0.00

The 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, 2015

	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	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
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
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
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
Pension	1940				
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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
Internal Accounts Payable	2290	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
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
Pension	2640				
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
COMBINING STATEMENT OF CHANGES IN NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended June 30, 2015

	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 Held In Trust, July 1, 2014	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits and Other Purposes, June 30, 2015	2785	0.00	0.00	0.00	0.00

The 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, 2015

	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	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132	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
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
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
Pension	1940	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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
Internal Accounts Payable	2290	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
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
Pension	2640	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	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF CHANGES IN NET POSITION
 PENSION TRUST FUNDS
 For the Fiscal Year Ended June 30, 2015

	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 Held In Trust, July 1, 2014	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits and Other Purposes, June 30, 2015	2785	0.00	0.00	0.00	0.00

The 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 ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2015

	Account Number	School Internal Funds 891	Agency Fund Name 89X	Agency Fund Name 89X	Total Agency Funds
ASSETS					
Cash and Cash Equivalents	1110	11,561,128.48	0.00	0.00	11,561,128.48
Investments	1160	3,763,131.12	0.00	0.00	3,763,131.12
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
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
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		15,324,259.60	0.00	0.00	15,324,259.60
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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	296,221.53	0.00	0.00	296,221.53
Internal Accounts Payable	2290	14,579,455.37	0.00	0.00	14,579,455.37
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	448,582.70	0.00	0.00	448,582.70
Total Liabilities		15,324,259.60	0.00	0.00	15,324,259.60
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Total Deferred Inflows of Resources					

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

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS 891
 June 30, 2015

	Account Number	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
ASSETS					
Cash and Cash Equivalents	1110	9,808,510.69	75,097,745.78	73,345,127.99	11,561,128.48
Investments	1160	4,739,628.56	3,486,314.99	4,462,812.43	3,763,131.12
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
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
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		14,548,139.25	78,584,060.77	77,807,940.42	15,324,259.60
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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	296,221.53	267,936.78	296,221.53
Internal Accounts Payable	2290	13,899,030.76	77,839,256.54	77,158,831.93	14,579,455.37
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	381,171.71	448,582.70	381,171.71	448,582.70
Total Liabilities		14,548,139.25	78,584,060.77	77,807,940.42	15,324,259.60
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Total Deferred Inflows of Resources					

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

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

Agency Fund Name

June 30, 2015

	Account Number	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
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	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
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
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	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				
Pension	1940				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	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				
Pension	2640				
Total Deferred Inflows of Resources					

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

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

Agency Fund Name

June 30, 2015

	Account Number	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
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	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
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
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	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				
Pension	1940				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	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				
Pension	2640				
Total Deferred Inflows of Resources					

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

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
 TOTAL AGENCY FUNDS
 June 30, 2015

	Account Number	Total Agency Funds Balances July 1, 2014	Total Agency Funds Additions	Total Agency Funds Deductions	Total Agency Funds Balances June 30, 2015
ASSETS					
Cash and Cash Equivalents	1110	9,808,510.69	75,097,745.78	73,345,127.99	11,561,128.48
Investments	1160	4,739,628.56	3,486,314.99	4,462,812.43	3,763,131.12
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
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
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		14,548,139.25	78,584,060.77	77,807,940.42	15,324,259.60
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
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	296,221.53	267,936.78	296,221.53
Internal Accounts Payable	2290	13,899,030.76	77,839,256.54	77,158,831.93	14,579,455.37
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	381,171.71	448,582.70	381,171.71	448,582.70
Total Liabilities		14,548,139.25	78,584,060.77	77,807,940.42	15,324,259.60
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Total Deferred Inflows of Resources					

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

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	Account Number	Academics Solutions High School	Alpha International Academy	Atlantic Montessori Charter School	Avant Garde Academy	Ben Gamla Charter	Ben Gamla Charter High School	Ben Gamla Charter School Hallandale	Ben Gamla North	Ben Gamla South	Bridge Prep Academy of Hollywood Hills	Broward Charter School of Science & Technology	Broward Community Charter School West	Broward Math and Science Schools	Central Charter School	Championship Academy of Distinction Davie	Championship Academy of Distinction Hollywood	Charter School of Excellence
ASSETS																		
Cash and Cash Equivalents	1110	84,459.89	27,420.00	-	5,042.00	646,711.00	42,844.00	45,057.00	43,491.00	213,777.00	11,570.00	-	62,108.02	11,224.93	189,963.11	25,645.00	95,005.00	55,020.96
Investments	1160	-	-	-	-	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable, net	1131	111.15	2,999.00	-	-	1,975.00	-	-	-	-	7,368.00	-	20,119.55	-	279,912.85	100,000.00	-	-
Interest Receivable	1170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54,909.00	-	-
Deposits Receivable	1210	11,573.00	14,000.00	-	-	15,777.00	-	-	-	61,967.00	-	-	48,000.00	-	27,522.45	-	556.00	11,210.00
Due from Other Agencies	1220	-	-	-	-	-	-	-	-	-	7,500.00	-	52,236.37	68,349.72	1,270,784.25	-	-	134,941.67
Internal Balances	1150	-	-	-	-	245,392.00	50,000.00	-	46,000.00	363,145.00	-	-	-	-	-	-	-	-
Inventory	1150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	1230	-	2,218.00	-	-	129,078.00	3,956.00	395.00	9,755.00	18,413.00	-	-	-	-	14,240.00	-	8,948.00	-
Restricted Assets:																		
Cash with Fiscal Agent	1114	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Assets:																		
Land	1310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Improvements - Nondepreciable	1315	-	-	-	-	188,255.00	-	-	-	9,439.00	-	-	-	-	-	-	-	-
Construction in Progress	1360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Improvements Other Than Buildings	1320	34,622.00	-	-	-	434,810.00	12,175.00	-	-	158,880.00	-	-	8,910.00	-	1,047,052.74	195,894.00	258,025.00	1,005,503.73
Less Accumulated Depreciation	1329	(9,471.63)	-	-	-	(350,638.00)	(3,653.00)	-	-	(112,772.00)	-	-	(2,062.29)	-	(859,810.08)	(47,122.00)	(227,619.00)	(790,014.24)
Buildings and Fixed Equipment	1330	-	-	-	-	152,925.00	-	-	1,250.00	10,000.00	-	-	177,748.47	-	179,549.35	-	-	150,890.84
Less Accumulated Depreciation	1339	-	-	-	-	(39,642.00)	-	-	(751.00)	(5,500.00)	-	-	(155,106.17)	-	(147,440.85)	-	-	(65,950.56)
Furniture, Fixtures and Equipment	1340	69,958.85	21,929.00	-	-	826,924.00	394,778.00	-	81,053.00	539,946.00	158,626.00	-	332,563.74	20,839.00	605,844.50	45,349.00	118,726.00	217,843.23
Less Accumulated Depreciation	1349	(26,796.69)	(4,794.00)	-	-	(814,548.00)	(219,106.00)	-	(57,824.00)	(420,080.00)	(16,000.00)	-	(321,763.09)	(3,473.00)	(497,502.36)	(21,963.00)	(97,329.00)	(95,213.76)
Motor Vehicles	1350	-	-	-	-	-	-	-	-	-	-	-	-	-	227,408.00	-	31,064.00	-
Less Accumulated Depreciation	1359	-	-	-	-	-	-	-	-	-	-	-	-	-	(186,741.01)	-	(27,958.00)	-
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	80,966.00	-	-	-	-	120,919.02	-	-	-
Less Accumulated Depreciation	1388	-	-	-	-	(67,141.00)	(18,053.00)	(688.00)	(16,138.00)	(50,452.00)	-	-	-	-	(99,295.28)	-	-	-
Computer Software	1382	32,829.14	-	-	-	4,200.00	-	-	8,909.00	-	-	-	25,000.00	-	284,518.70	-	-	175,159.29
Less Accumulated Amortization	1389	(16,847.34)	-	-	-	-	-	-	-	(8,057.00)	-	-	(25,000.00)	-	(25,512.00)	-	-	(76,557.69)
Total Assets		180,438.37	63,772.00	-	5,042.00	1,465,960.00	299,670.00	46,139.00	130,518.00	868,581.00	169,064.00	-	222,754.60	96,940.65	2,440,187.30	352,712.00	159,418.00	722,833.47
LIABILITIES AND NET ASSETS																		
LIABILITIES																		
Salaries and Wages Payable	2110	44,286.48	-	-	17,575.00	341,774.00	32,675.00	5,866.00	24,665.00	123,549.00	-	-	72,055.69	-	334,140.94	17,265.00	-	54,252.52
Payroll Deductions and Withholdings	2170	-	8,412.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	2120	5,461.95	-	-	269.00	178,964.00	872.00	-	-	123,226.00	160,966.00	-	17,366.22	-	279,228.54	80,663.00	11,166.00	476.70
Due to Fiscal Agent	2240	-	-	-	-	-	-	-	-	-	-	-	271,301.97	-	260,098.28	-	-	-
Deposits Payable	2220	-	-	-	-	9,771.00	-	-	-	8,025.00	-	-	-	-	-	-	-	-
Due to Other Agencies	2230	-	-	-	1,530.00	-	-	-	-	-	-	-	28,972.97	-	-	46,700.00	53,379.00	-
Noncurrent Liabilities:																		
Portion Due Within One Year:																		
Notes Payable	2310	-	-	-	-	-	-	-	-	-	72,181.00	-	-	-	32,375.00	-	-	102,574.11
Obligations Under Capital Leases	2315	-	4,204.00	-	-	-	-	-	-	-	-	-	-	-	15,497.05	-	-	-
Liability for Compensated Absences	2330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue- Short Term	2410	-	-	-	-	-	-	-	1,844.00	-	-	-	-	-	22,727.91	-	-	-
Portion Due After One Year:																		
Notes Payable	2310	-	-	-	-	726,000.00	132,816.00	27,282.00	-	63,000.00	-	-	-	42,000.00	-	-	-	160,436.44
Bonds Payable	2320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Obligations Under Capital Leases	2315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liability for Compensated Absences	2330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue- Long Term	2410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities		49,748.43	12,616.00	-	19,374.00	1,256,509.00	166,363.00	33,148.00	26,509.00	317,800.00	233,147.00	-	389,696.85	42,000.00	944,067.72	144,628.00	64,545.00	317,739.77
NET POSITION																		
Net Investment in Capital Assets	2770	-	-	-	-	-	70,054.00	(26,595.00)	-	148,279.00	142,626.00	-	40,290.66	17,366.00	-	172,158.00	54,909.00	-
Restricted For:																		
Categorical Carryover Programs	2780	-	-	-	-	-	-	-	31,272.00	-	-	-	-	-	-	-	-	-
Capital Projects	2780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Purposes	2780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted	2790	130,689.94	51,156.00	-	(14,332.00)	209,451.00	63,253.00	39,586.00	72,737.00	402,502.00	(206,709.00)	-	(207,232.91)	37,574.65	1,496,119.58	35,926.00	39,964.00	405,093.70
Total Net Position		130,689.94	51,156.00	-	(14,332.00)	209,451.00	133,307.00	12,991.00	104,009.00	550,781.00	(64,083.00)	-	(166,942.25)	54,940.65	1,496,119.58	208,084.00	94,873.00	405,093.70
Total Liabilities and Net Position		180,438.37	63,772.00	-	5,042.00	1,465,960.00	299,670.00	46,139.00	130,518.00	868,581.00	169,064.00	-	222,754.60	96,940.65	2,440,187.30	352,712.00	159,418.00	722,833.47

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

	Account Number	Charter School of Excellence Davie	Charter School of Excellence Davie 2	Charter School of Excellence Ft Laud	Charter School of Excellence Riverland	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 Virtual Academy	Franklin Academy A	Franklin Academy B	
ASSETS																			
Cash and Cash Equivalents	1110	20,895.38	2,489.71	2,973.82	7,705.00	2,942.75	34,448.22	13,833.54	59,231.95	512,039.28	204,346.44	105,243.93	18,201.55	72,121.15	317,999.90	-	238,095.74	6,266.96	
Investments	1160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Receivable, net	1131	-	-	53,000.00	-	-	-	-	104.80	65,297.30	66,794.04	-	36.10	96.90	219.77	-	-	74.48	
Interest Receivable	1170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deposits Receivable	1210	9,586.67	-	-	34,178.00	-	164,283.48	-	12,000.00	-	42,970.47	2,061.00	-	-	-	-	-	-	
Due from Other Agencies	1220	-	185,746.77	149,698.55	15,033.00	-	119,361.23	58,301.41	3,487.79	-	1,816.64	843.71	-	250.00	-	-	970,119.08	340,932.90	
Internal Balances	1150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory	1150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepaid Items	1230	-	-	-	-	-	-	-	-	-	269.76	129.24	6,686.13	4,976.00	-	-	-	-	
Restricted Assets:																			
Cash with Fiscal Agent	1114	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Assets:																			
Land	1310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Land Improvements - Nondepreciable	1315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction in Progress	1360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements Other Than Buildings	1320	490,488.34	11,501.86	-	78,007.00	8,921.00	-	-	4,455.00	-	50,225.94	-	-	-	-	-	129,533.20	-	
Less Accumulated Depreciation	1329	(164,019.65)	(5,190.49)	-	(77,328.00)	(3,975.10)	-	-	(1,031.14)	-	(50,225.94)	-	-	-	-	-	(12,264.57)	-	
Buildings and Fixed Equipment	1330	224,481.51	-	-	-	-	-	-	1,890.49	327,446.81	-	50,727.00	40,120.00	141,924.77	-	-	-	-	
Less Accumulated Depreciation	1339	(75,066.78)	-	-	-	-	-	-	(515.15)	(194,478.00)	-	(50,727.00)	(10,865.17)	(42,066.41)	-	-	-	-	
Furniture, Fixtures and Equipment	1340	122,200.12	14,965.30	-	159,143.00	10,495.80	140,772.79	121,814.40	9,388.90	-	139,904.17	161,920.35	15,406.90	67,361.43	175,113.00	-	781,661.00	-	
Less Accumulated Depreciation	1349	(40,863.81)	(6,753.45)	-	(157,758.00)	(4,676.81)	(95,504.00)	(42,688.33)	(7,726.14)	-	(77,774.33)	(124,706.00)	(7,304.23)	(65,021.43)	(108,881.00)	-	(341,608.68)	-	
Motor Vehicles	1350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Less Accumulated Depreciation	1359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property Under Capital Leases	1370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Less Accumulated Depreciation	1379	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Audio Visual Materials	1381	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	159,052.58	-	
Less Accumulated Depreciation	1388	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(27,930.96)	-	
Computer Software	1382	85,494.39	21,994.68	665.00	56,217.00	8,735.67	296,989.68	197,347.53	-	-	59,679.77	31,017.29	-	-	-	-	296,684.51	-	
Less Accumulated Amortization	1389	(28,589.39)	(9,925.62)	-	(55,728.00)	(3,892.51)	(201,485.68)	(69,157.97)	-	-	(59,679.77)	(31,017.29)	-	-	-	-	(290,585.23)	-	
Total Assets		644,606.78	214,828.76	206,337.37	59,469.00	18,550.80	458,865.72	279,450.58	81,286.50	710,305.39	378,327.19	145,492.23	62,281.28	179,642.41	384,451.67	-	1,902,756.67	347,274.34	
LIABILITIES AND NET ASSETS																			
LIABILITIES																			
Salaries and Wages Payable	2110	29,557.57	1,601.98	2,973.38	16,523.64	3,888.68	43,270.13	2,187.84	16,817.86	-	-	-	26,288.36	74,173.83	-	-	400,852.91	-	
Payroll Deductions and Withholdings	2170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accounts Payable	2120	8,690.44	-	402.00	-	899.41	5,715.93	3,945.91	232,291.42	15,174.94	11,098.84	26,292.14	57,636.26	289,798.62	-	-	94,427.90	234,913.24	
Due to Fiscal Agent	2240	-	-	-	-	-	-	1,230.00	-	-	-	-	-	-	-	-	-	-	
Deposits Payable	2220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Due to Other Agencies	2230	318,835.79	-	-	-	11,915.74	91,000.00	-	-	-	-	-	-	-	-	-	-	5,612.20	
Noncurrent Liabilities:																			
Portion Due Within One Year:																			
Notes Payable	2310	47,780.72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Obligations Under Capital Leases	2315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Liability for Compensated Absences	2330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unearned revenue- Short Term	2410	-	-	-	-	-	-	-	10,681.57	-	-	-	-	-	-	-	-	-	
Portion Due After One Year:																			
Notes Payable	2310	143,342.17	-	-	-	-	-	-	-	-	-	-	24,000.00	-	-	-	-	-	
Bonds Payable	2320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Obligations Under Capital Leases	2315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Liability for Compensated Absences	2330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unearned revenue- Long Term	2410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Liabilities		548,206.69	1,601.98	2,973.38	16,925.64	15,804.42	135,169.54	7,903.77	21,993.77	242,972.99	15,174.94	11,098.84	76,580.50	131,810.09	289,798.62	-	495,280.81	240,525.44	
NET POSITION																			
Net Investment in Capital Assets	2770	-	-	-	-	-	-	-	6,461.96	132,968.81	62,129.92	37,214.35	37,357.50	102,198.36	66,232.00	-	-	-	
Restricted For:																			
Categorical Carryover Programs	2780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Projects	2780	-	-	-	-	-	-	-	-	183,475.00	-	-	-	-	-	-	-	-	
Other Purposes	2780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unrestricted	2790	96,400.09	213,226.78	203,363.99	42,543.36	2,746.38	323,696.18	271,546.81	52,830.77	150,888.59	301,022.33	97,179.04	(51,656.72)	(54,366.04)	28,421.05	-	1,407,475.86	106,748.90	
Total Net Position		96,400.09	213,226.78	203,363.99	42,543.36	2,746.38	323,696.18	271,546.81	59,292.73	467,332.40	363,152.25	134,393.39	(14,299.22)	47,832.32	94,653.05	-	1,407,475.86	106,748.90	
Total Liabilities and Net Position		644,606.78	214,828.76	206,337.37	59,469.00	18,550.80	458,865.72	279,450.58	81,286.50	710,305.39	378,327.19	145,492.23	62,281.28	179,642.41	384,451.67	-	1,902,756.67	347,274.34	

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

	Account Number	Franklin Academy E	Franklin Academy F	Greentree Prep Charter School	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 (new)	Imagine at North Lauderdale Elem	Imagine at Weston	Imagine Middle School West	Imagine Schools Plantation Campus	International School of Broward	Kidz Choice Charter	Lauderhill High	Mavericks High of Central Broward
ASSETS																		
Cash and Cash Equivalents	1110	352,972.82	5,544.79	28,220.82	1,197.00	1,372,692.00	526,327.00	1,667.00	-	1,175,662.00	146,904.00	766,208.00	165,664.00	542,740.00	115,278.76	61,608.17	992,652.83	121,931.00
Investments	1160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable, net	1131	534,205.57	-	-	-	107,769.00	18,852.00	4,562.00	-	160.00	-	262,655.00	4,462.00	2,097.00	90,480.15	317.63	2,666.88	41,520.00
Interest Receivable	1170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deposits Receivable	1210	159,643.00	-	-	-	57,274.00	-	46,407.00	-	4,165.00	8,105.00	9,980.00	-	-	-	-	-	-
Due from Other Agencies	1220	-	536,473.17	-	802.00	2,095.00	-	-	-	93,323.00	931,399.00	-	-	-	-	59.85	-	-
Internal Balances		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	1150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	1230	-	-	1,063.28	-	48,242.00	6,850.00	74,031.00	-	900.00	8,149.00	190,131.00	5,863.00	60,858.00	6,546.73	27,214.88	-	153,751.00
Restricted Assets:																		
Cash with Fiscal Agent	1114	-	-	-	-	28,968.00	-	-	-	-	-	-	-	-	-	-	-	2,962.00
Capital Assets:																		
Land	1310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Improvements - Nondepreciable	1315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction in Progress	1360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Improvements Other Than Buildings	1320	106,820.00	-	10,418.45	-	20,617.00	-	-	-	25,128.00	320,699.00	-	11,346.00	85,037.54	-	-	-	248,218.00
Less Accumulated Depreciation	1329	(19,473.84)	-	(1,159.15)	-	(12,482.00)	-	-	-	(15,239.00)	(129,614.00)	-	(1,851.00)	(85,037.54)	-	-	-	(187,104.00)
Buildings and Fixed Equipment	1330	422,479.53	44,438.61	-	-	12,144,126.00	4,761,231.00	-	-	-	-	38,128.00	-	-	151,208.00	-	-	-
Less Accumulated Depreciation	1339	(115,187.32)	(7,090.37)	-	-	(787,118.00)	(308,598.00)	-	-	-	(29,265.00)	-	-	-	(66,702.38)	-	-	-
Furniture, Fixtures and Equipment	1340	717,630.86	-	1,124.67	50,625.00	809,719.00	188,061.00	2,588.00	-	420,786.00	295,903.00	437,521.00	91,143.00	52,932.00	84,075.25	142,335.00	415,456.08	368,556.00
Less Accumulated Depreciation	1349	(173,070.94)	-	(253.93)	(46,757.00)	(503,906.00)	(132,629.00)	(1,593.00)	-	(251,384.00)	(141,707.00)	(351,712.00)	(33,844.00)	(20,894.00)	(83,083.11)	(30,041.00)	(234,010.00)	(328,958.00)
Motor Vehicles	1350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Depreciation	1359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Under Capital Leases	1370	-	-	-	-	-	-	-	-	66,539.00	-	-	-	-	-	-	-	-
Less Accumulated Depreciation	1379	-	-	-	-	-	-	-	-	(19,258.00)	-	-	-	-	-	-	-	-
Audio Visual Materials	1381	-	-	-	-	31,372.00	7,020.00	201,198.00	-	20,930.00	69,471.00	15,358.00	-	20,967.00	-	-	-	-
Less Accumulated Depreciation	1388	-	-	-	-	(12,008.00)	(3,354.00)	(113,796.00)	-	(14,160.00)	(29,919.00)	(14,691.00)	-	(4,573.00)	-	-	-	-
Computer Software	1382	307,926.61	-	4,609.19	-	1,029,983.00	124,744.00	-	-	7,685.00	20,946.00	-	-	-	-	29,654.11	-	-
Less Accumulated Amortization	1389	(139,108.83)	-	(1,185.59)	-	(775,337.00)	(100,676.00)	-	-	(3,920.00)	(17,321.00)	(40,151.00)	-	-	(12,553.04)	-	-	-
Total Assets		2,154,837.46	579,366.20	42,837.74	5,867.00	13,562,906.00	5,087,828.00	215,064.00	-	1,501,428.00	1,301,819.00	1,518,062.00	233,288.00	663,622.00	314,904.47	201,494.53	1,176,765.79	420,876.00
LIABILITIES AND NET ASSETS																		
LIABILITIES																		
Salaries and Wages Payable	2110	428,971.92	96,724.59	33,634.59	140.00	259,689.00	21,536.10	93,080.00	-	391,222.00	314,906.00	578,936.00	95,549.00	205,753.00	81,229.07	37,280.90	-	41,023.00
Payroll Deductions and Withholdings	2170	-	-	-	-	44,889.00	73,323.69	-	-	15,299.00	27,462.00	33,740.00	5,454.00	9,532.00	-	-	-	833.00
Accounts Payable	2120	89,079.59	3,950.60	565.00	-	39,232.00	41,375.00	218,275.00	-	28,346.00	844,264.00	87,369.00	154,791.00	156,041.00	43,025.74	-	231,351.36	26,162.00
Due to Fiscal Agent	2240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deposits Payable	2220	-	-	-	-	-	-	-	-	-	-	6,000.00	-	-	-	-	-	-
Due to Other Agencies	2230	741,530.65	280,647.02	-	-	-	-	246,230.00	-	931.00	17,925.00	29,997.00	-	-	-	-	-	-
Noncurrent Liabilities:																		
Portion Due Within One Year:																		
Notes Payable	2310	-	-	33,498.29	-	-	-	-	-	-	359,281.00	-	-	-	212,800.00	-	-	105,027.00
Obligations Under Capital Leases	2315	-	-	-	-	166,044.00	67,821.00	-	-	-	-	-	-	-	-	-	-	-
Liability for Compensated Absences	2330	-	-	-	-	37,040.00	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue- Short Term	2410	-	-	-	108,927.00	674.00	-	-	-	14,657.00	-	26,350.00	-	21,403.00	-	-	-	-
Portion Due After One Year:																		
Notes Payable	2310	-	-	-	-	-	-	85,304.00	-	-	155,487.00	121,676.00	-	-	-	-	-	-
Bonds Payable	2320	-	-	-	-	-	-	-	-	-	-	223,974.00	-	-	-	-	-	-
Obligations Under Capital Leases	2315	-	-	-	-	13,477,162.00	5,503,995.00	-	-	-	-	-	-	-	-	-	-	-
Liability for Compensated Absences	2330	-	-	-	-	-	7,504.86	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue- Long Term	2410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,681.55	-
Total Liabilities		1,259,582.16	381,322.21	67,697.88	109,067.00	14,024,730.00	5,715,555.65	642,889.00	-	450,455.00	1,719,325.00	1,108,042.00	255,794.00	392,729.00	337,054.81	37,280.90	242,032.91	173,045.00
NET POSITION																		
Net Investment in Capital Assets	2770	-	-	-	-	(1,668,372.00)	(1,036,017.00)	88,397.00	-	227,218.00	207,262.00	289,088.00	57,299.00	57,927.00	-	112,293.67	181,446.08	100,711.00
Restricted For:																		
Categorical Carryover Programs	2780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects	2780	-	-	-	-	-	-	-	-	-	-	33,000.00	-	-	-	-	479,199.00	-
Other Purposes	2780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted	2790	895,255.30	198,043.99	(24,860.14)	(103,200.00)	1,206,548.00	408,289.35	(516,222.00)	-	823,755.00	(624,768.00)	87,932.00	(79,805.00)	212,966.00	(22,150.34)	51,919.96	274,087.80	147,120.00
Total Net Position		895,255.30	198,043.99	(24,860.14)	(103,200.00)	(461,824.00)	(627,727.65)	(427,825.00)	-	1,050,973.00	(417,506.00)	410,020.00	(22,506.00)	270,893.00	(22,150.34)	164,213.63	934,732.88	247,831.00
Total Liabilities and Net Position		2,154,837.46	579,366.20	42,837.74	5,867.00	13,562,906.00	5,087,828.00	215,064.00	-	1,501,428.00	1,301,819.00	1,518,062.00	233,288.00	663,622.00	314,904.47	201,494.53	1,176,765.79	420,876.00

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

	Account Number	Mavericks High of North Broward	Melrose High	New Generation Preparatory High	New Life Charter Academy	North Broward Academy of Excellence Elem	North Broward Academy of Excellence Middle	North University High	Panacea Prep Charter School	Paragon Academy of Technology	Pathways Academy K-8 Center	Pivot Charter School	Renaissance Charter School Cooper City	Renaissance Charter School Coral Springs	Renaissance Charter School Pines	Renaissance Charter School Pines Middle	Renaissance Charter School Plantation	Renaissance Charter School University	
ASSETS																			
Cash and Cash Equivalents	1110	80,754.00	236,471.34	-	24,762.72	131,287.00	897,488.00	409,704.04	12,171.61	110,560.79	28,243.00	76,408.27	653,467.00	1,747,887.00	252,306.13	43,591.10	837,466.00	1,936,525.00	
Investments	1160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable, net	1131	49,546.00	141.24	-	-	196,720.00	24,012.00	186.86	2,224.43	69.35	4,065.00	-	38,750.00	2,517.00	133,508.00	55,028.00	(252.00)	34,021.00	
Interest Receivable	1170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deposits Receivable	1210	-	-	-	13,779.00	31,951.00	-	-	1,181.58	-	40,200.00	-	44,808.00	63,088.00	92,294.00	12,354.00	7,836.00	34,618.00	
Due from Other Agencies	1220	-	-	-	99,006.15	7,876.00	5,561.00	-	17,084.38	20,515.99	-	328,819.84	3,766.00	862.00	2,901.00	427.00	558.00	-	
Internal Balances	-	-	-	-	-	2,788.00	420.00	-	-	-	-	-	-	-	-	-	-	-	
Inventory	1150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepaid Items	1230	189,361.00	-	-	-	5,842.00	2,544.00	-	6,351.86	11,327.60	2,869.00	65,389.50	7,668.00	12,391.00	54,320.00	6,852.00	88,586.00	26,048.00	
Restricted Assets:																			
Cash with Fiscal Agent	1114	1,884.00	-	-	-	124,268.00	85,446.00	-	-	-	-	-	-	57,250.00	-	-	-	-	
Capital Assets:																			
Land	1310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Land Improvements - Nondepreciable	1315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction in Progress	1360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements Other Than Buildings	1320	443,712.00	-	-	-	208,184.00	12,451.00	-	-	-	-	692,769.03	149,248.00	84,945.00	-	-	20,262.00	-	
Less Accumulated Depreciation	1329	(279,350.00)	-	-	-	(68,963.00)	(9,990.00)	-	-	-	-	(46,184.60)	(19,236.00)	(30,234.00)	-	-	(2,240.00)	-	
Buildings and Fixed Equipment	1330	-	-	-	-	6,833,205.00	3,215,626.00	-	-	-	11,436.00	-	-	18,755,838.00	-	-	-	-	
Less Accumulated Depreciation	1339	-	-	-	-	(708,629.00)	(333,472.00)	-	-	-	(4,574.00)	-	-	(1,667,186.00)	-	-	-	-	
Furniture, Fixtures and Equipment	1340	349,224.00	175,072.00	-	-	649,239.00	125,750.00	178,927.14	59,794.72	4,922.99	77,346.00	291,218.05	620,233.00	742,596.00	356,638.00	123,952.00	526,788.00	750,509.00	
Less Accumulated Depreciation	1349	(218,333.00)	(109,427.00)	-	-	(441,417.00)	(113,481.00)	(178,927.14)	(5,878.98)	(3,884.04)	(27,060.00)	(57,865.05)	(332,919.00)	(484,599.00)	(60,218.00)	(20,932.00)	(296,505.00)	(369,736.00)	
Motor Vehicles	1350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Less Accumulated Depreciation	1359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property Under Capital Leases	1370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Less Accumulated Depreciation	1379	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Audio Visual Materials	1381	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,174.00	37,093.00	
Less Accumulated Depreciation	1388	-	-	-	-	-	-	-	-	-	-	-	-	(12,220.00)	-	-	(5,791.00)	(8,972.00)	
Computer Software	1382	-	-	-	-	537,265.00	320,713.00	-	-	34,660.89	-	310,026.02	522,951.00	453,440.00	633,679.00	133,129.00	576,485.00	643,111.00	
Less Accumulated Amortization	1389	-	-	-	-	(389,273.00)	(271,045.00)	-	-	(34,660.89)	-	(61,907.89)	(415,910.00)	(207,531.00)	(191,821.00)	(40,373.00)	(395,619.00)	(425,460.00)	
Total Assets		616,798.00	302,257.58	-	137,547.87	7,120,343.00	3,962,023.00	409,890.90	92,929.60	143,512.68	132,525.00	1,598,673.17	1,272,802.00	19,560,699.00	1,273,607.13	314,028.10	1,374,748.00	2,657,757.00	
LIABILITIES AND NET ASSETS																			
LIABILITIES																			
Salaries and Wages Payable	2110	37,385.00	-	-	-	204,746.53	81,776.14	-	1,630.70	45,412.51	32,983.00	30,497.47	292,705.12	344,204.72	79,522.38	38,892.22	190,001.00	301,639.65	
Payroll Deductions and Withholdings	2170	211.00	-	-	-	41,457.54	16,352.23	-	-	-	57,424.00	-	35,612.02	64,120.57	79,522.38	3,710.36	33,931.00	52,597.71	
Accounts Payable	2120	25,938.00	229,919.33	-	44,691.05	216,733.00	3,063.00	221,824.79	49,027.13	898.44	77,335.00	2,295.64	34,106.00	23,506.00	165,573.00	55,894.00	20,181.00	31,876.09	
Due to Fiscal Agent	2240	-	-	-	-	-	-	-	-	-	-	-	-	-	908.00	550.00	-	-	
Deposits Payable	2220	-	-	-	-	-	-	-	-	5,040.00	-	-	-	-	-	-	-	-	
Due to Other Agencies	2230	-	-	-	-	-	-	-	-	-	-	1,501,925.61	-	-	-	-	-	-	
Noncurrent Liabilities:																			
Portion Due Within One Year:																			
Notes Payable	2310	112,213.00	-	-	144,563.56	-	-	-	-	-	-	-	-	-	-	-	-	-	
Obligations Under Capital Leases	2315	-	-	-	-	114,467.00	53,867.00	-	-	-	-	-	-	20,763,959.00	248,146.00	62,928.00	-	-	
Liability for Compensated Absences	2330	-	-	-	-	21,773.82	2,574.63	-	-	-	-	-	24,966.72	30,918.55	79,522.38	2,062.52	31,450.00	32,350.29	
Unearned revenue- Short Term	2410	-	-	-	-	-	-	10,681.56	-	-	-	10,476.98	-	-	-	-	-	-	
Portion Due After One Year:																			
Notes Payable	2310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bonds Payable	2320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Obligations Under Capital Leases	2315	-	-	-	-	6,501,045.00	3,059,315.00	-	-	-	-	-	-	-	530,476.00	142,966.00	-	-	
Liability for Compensated Absences	2330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unearned revenue- Long Term	2410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Liabilities		175,747.00	229,919.33	-	189,254.61	7,100,222.89	3,216,948.00	232,506.35	50,657.83	46,310.95	172,782.00	1,545,195.70	387,389.86	21,226,708.84	1,183,670.13	307,003.10	275,563.00	418,463.74	
NET POSITION																			
Net Investment in Capital Assets	2770	295,253.00	65,645.00	-	-	4,099.00	(166,630.00)	-	52,780.82	1,038.95	57,148.00	-	524,343.00	(3,030,005.00)	(40,344.00)	(10,118.00)	440,554.00	626,545.00	
Restricted For:																			
Categorical Carryover Programs																			
Capital Projects	2780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Purposes	2780	-	-	-	98,978.60	-	-	-	43,727.21	-	-	-	-	-	-	-	-	-	
Unrestricted	2790	145,798.00	6,693.25	-	(150,685.34)	16,021.11	911,705.00	177,384.55	(54,236.26)	96,162.78	(97,405.00)	53,477.47	361,069.14	1,363,995.16	130,281.00	17,143.00	658,631.00	1,612,748.26	
Total Net Position		441,051.00	72,338.25	-	(51,706.74)	20,120.11	745,075.00	177,384.55	42,271.77	97,201.73	(40,257.00)	53,477.47	885,412.14	(1,666,009.84)	89,937.00	7,025.00	1,099,185.00	2,239,293.26	
Total Liabilities and Net Position		616,798.00	302,257.58	-	137,547.87	7,120,343.00	3,962,023.00	409,890.90	92,929.60	143,512.68	132,525.00	1,598,673.17	1,272,802.00	19,560,699.00	1,273,607.13	314,028.10	1,374,748.00	2,657,757.00	

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

	Account Number	Rise Academy School of Science & Technology	Somerset Academy Conservatory High	Somerset Academy Davie	Somerset Academy East Preparatory	Somerset Academy Elen**	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
ASSETS																	
Cash and Cash Equivalents	1110	6,333.34	1,135,091.00	975,316.00	1,498,419.00	2,522,477.00	980,115.00	152,939.00	16,549.00	1,120,946.00	3,162,616.00	285,653.00	1,262,126.00	567,823.00	1,162,422.00	137,566.00	65,529.00
Investments	1160	-	-	-	-	38,934.00	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable, net	1131	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Receivable	1170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deposits Receivable	1210	65,000.00	-	8,198.00	30,691.00	4,460.00	644.00	-	-	11,363.00	-	29,167.00	13,739.00	-	49,081.00	20,000.00	-
Due from Other Agencies	1220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal Balances	1150	-	-	-	284,842.00	300,000.00	-	21,911.00	-	-	1,849,100.00	-	-	-	100,000.00	103,114.00	-
Inventory	1150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	1230	-	37,603.00	19,906.00	30,118.00	353,918.00	410,375.00	1,110.00	750.00	389,255.00	120,988.00	85,950.00	90,107.00	60,810.00	199,155.00	11,925.00	3,785.00
Restricted Assets:																	
Cash with Fiscal Agent	1114	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Assets:																	
Land	1310	-	-	-	-	-	-	-	-	-	-	-	-	43,540.00	-	-	-
Land Improvements - Nondepreciable	1315	-	548.00	-	-	-	89,989.00	16,927.00	-	99,661.00	102,341.00	4,957.00	-	41,287.00	-	-	-
Construction in Progress	1360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Improvements Other Than Buildings	1320	140,405.00	-	8,495.00	113,424.00	142,482.00	771,741.00	-	2,065.00	-	-	-	38,606.00	-	311,199.00	54,743.00	-
Less Accumulated Depreciation	1329	(118,246.44)	-	-	(83,397.00)	-	(19,294.00)	-	(620.00)	-	-	-	(21,791.00)	-	(249,183.00)	(30,413.00)	-
Buildings and Fixed Equipment	1330	127,091.85	14,447.00	45,954.00	9,510.00	715,052.00	3,599,723.00	88,942.00	-	900,917.00	671,094.00	21,858.00	207,224.00	103,203.00	98,193.00	12,829.00	-
Less Accumulated Depreciation	1339	(107,034.36)	(9,737.00)	(43,096.00)	(7,935.00)	(513,412.00)	(756,829.00)	(11,678.00)	-	(538,254.00)	(450,463.00)	(15,300.00)	(191,733.00)	(59,446.00)	(75,282.00)	(3,715.00)	-
Furniture, Fixtures and Equipment	1340	194,186.67	140,716.00	166,607.00	483,215.00	1,915,463.00	1,492,750.00	68,680.00	10,450.00	1,102,797.00	1,157,280.00	612,630.00	387,876.00	597,446.00	1,036,913.00	120,565.00	24,248.00
Less Accumulated Depreciation	1349	(163,540.35)	(120,580.00)	(128,138.00)	(425,434.00)	(1,629,584.00)	(1,225,999.00)	(26,999.00)	(3,526.00)	(990,479.00)	(931,336.00)	(387,015.00)	(304,009.00)	(439,325.00)	(711,514.00)	(58,093.00)	(8,526.00)
Motor Vehicles	1350	-	-	-	-	2,150.00	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Depreciation	1359	-	-	-	-	(645.00)	-	-	-	-	-	-	-	-	-	-	-
Property Under Capital Leases	1370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Depreciation	1379	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Audio Visual Materials	1381	-	13,895.00	11,433.00	60,763.00	203,722.00	156,221.00	54,632.00	3,782.00	109,382.00	202,326.00	153,807.00	28,078.00	106,293.00	120,580.00	42,155.00	4,846.00
Less Accumulated Depreciation	1388	-	(13,524.00)	(4,053.00)	(52,905.00)	(7,428.00)	(126,220.00)	(9,789.00)	(1,135.00)	(63,539.00)	(181,932.00)	(60,817.00)	(26,848.00)	(68,282.00)	(115,691.00)	(19,024.00)	(1,454.00)
Computer Software	1382	-	-	5,546.00	16,309.00	138,181.00	74,443.00	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
Less Accumulated Amortization	1389	-	-	(5,093.00)	(12,792.00)	(135,037.00)	(51,248.00)	(810.00)	-	(70,668.00)	(31,005.00)	(2,242.00)	(25,475.00)	(1,633.00)	(1,143.00)	(811.00)	(900.00)
Total Assets		144,195.71	1,198,459.00	1,061,075.00	1,944,828.00	4,050,733.00	5,396,411.00	358,565.00	28,315.00	2,146,335.00	5,702,466.00	732,110.00	1,483,375.00	955,758.00	1,926,471.00	393,541.00	90,528.00
LIABILITIES AND NET ASSETS																	
LIABILITIES																	
Salaries and Wages Payable	2110	81,326.58	17,528.00	41,848.00	85,605.00	267,759.00	317,656.00	14,171.00	5,412.00	198,659.00	186,276.00	57,586.00	184,520.00	198,265.00	400,985.00	47,374.00	5,673.00
Payroll Deductions and Withholdings	2170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	2120	957.63	-	13,831.00	50,258.00	354,337.00	-	22,685.00	-	-	321,571.00	98,286.00	-	-	114,939.00	107,947.00	-
Due to Fiscal Agent	2240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deposits Payable	2220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Agencies	2230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Noncurrent Liabilities:																	
Portion Due Within One Year:																	
Notes Payable	2310	77,505.00	-	-	-	-	-	-	-	-	-	55,236.00	-	-	-	-	-
Obligations Under Capital Leases	2315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liability for Compensated Absences	2330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue- Short Term	2410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Portion Due After One Year:																	
Notes Payable	2310	-	-	-	-	-	2,160,592.00	235,849.00	12,841.00	-	-	355,000.00	-	-	-	56,000.00	-
Bonds Payable	2320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Obligations Under Capital Leases	2315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liability for Compensated Absences	2330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue- Long Term	2410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities		159,789.21	17,528.00	55,679.00	135,863.00	622,096.00	2,478,248.00	272,705.00	18,253.00	198,659.00	507,847.00	566,108.00	184,520.00	198,265.00	515,924.00	211,321.00	5,673.00
NET POSITION																	
Net Investment in Capital Assets	2770	-	25,765.00	57,655.00	100,758.00	830,944.00	1,844,685.00	-	-	624,771.00	569,762.00	-	117,403.00	327,125.00	415,813.00	64,937.00	21,214.00
Restricted For:																	
Categorical Carryover Programs	2780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects	2780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Purposes	2780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted	2790	(15,593.50)	1,155,166.00	947,741.00	1,708,207.00	2,597,693.00	1,073,478.00	85,860.00	10,062.00	1,322,905.00	4,624,857.00	166,002.00	1,181,452.00	430,368.00	994,734.00	117,283.00	63,641.00
Total Net Position		(15,593.50)	1,180,931.00	1,005,396.00	1,808,965.00	3,428,637.00	2,918,163.00	85,860.00	10,062.00	1,947,676.00	5,194,619.00	166,002.00	1,298,855.00	757,493.00	1,410,547.00	182,220.00	84,855.00
Total Liabilities and Net Position		144,195.71	1,198,459.00	1,061,075.00	1,944,828.00	4,050,733.00	5,396,411.00	358,565.00	28,315.00	2,146,335.00	5,702,466.00	732,110.00	1,483,375.00	955,758.00	1,926,471.00	393,541.00	90,528.00

** Includes Somerset Academy Neighborhood

The notes to the financial statements are an integral part of this statement.
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	Account Number	Somerset Miramar South	Somerset Pines Academy	Somerset Preparatory High Broward Campus	Somerset Preparatory Middle	Somerset Village Academy	Somerset Village Academy Middle	South Broward Montessori	SunEd High School	SunEd High School of North Broward	Sunshine Elementary	West Broward Academy at Excelsior	Broward Education Foundation	Total NonMajor Component Units
ASSETS														
Cash and Cash Equivalents	1110	772,400.00	981,817.00	464,733.00	706,874.00	849,439.00	275,806.00	1,235.45	-	-	493,028.90	49,640.46	819,766.00	37,501,197.57
Investments	1160	-	-	-	-	-	-	-	-	-	-	-	1,637,515.00	1,695,222.91
Accounts Receivable, net	1131	-	-	-	-	-	-	-	-	-	14,859.32	29.45	63,591.00	2,286,872.82
Interest Receivable	1170	-	-	-	-	-	-	-	-	-	-	-	-	54,909.00
Deposits Receivable	1210	-	25,724.00	7,136.00	-	27,932.00	244.00	7,536.67	-	-	-	-	-	1,384,284.32
Due from Other Agencies	1220	-	-	-	-	-	-	-	-	-	-	50.00	-	5,430,982.47
Internal Balances	1150	-	56,000.00	897.00	-	180,492.00	-	-	-	-	-	-	-	3,604,101.00
Inventory	1150	-	-	-	-	-	-	71,504.54	-	-	-	-	1,469,206.00	1,540,710.54
Prepaid Items	1230	2,136.00	51,568.00	21,647.00	76,015.00	100,568.00	19,437.00	-	-	-	50,049.69	2,447.79	4,578,486.00	7,980,323.46
Restricted Assets:														
Cash with Fiscal Agent	1114	-	-	-	-	-	-	-	-	-	-	-	-	300,778.00
Capital Assets:														
Land	1310	-	-	-	-	-	-	-	-	-	-	-	-	43,540.00
Land Improvements - Nondepreciable	1315	-	43,847.00	-	-	-	-	-	-	-	-	-	-	597,251.00
Construction in Progress	1360	-	-	-	-	-	-	-	-	-	3,397.60	-	-	3,397.60
Improvements Other Than Buildings	1320	1,950.00	-	40,519.00	48,504.00	119,356.00	12,879.00	24,640.43	-	-	-	-	-	8,199,868.26
Less Accumulated Depreciation	1329	(585.00)	-	(35,169.00)	(24,674.00)	(66,928.00)	(11,327.00)	-	-	-	-	-	-	(4,287,006.70)
Buildings and Fixed Equipment	1330	-	167,482.00	11,184.00	26,837.00	22,938.00	-	-	-	-	9,112.60	28,532.38	-	54,718,794.21
Less Accumulated Depreciation	1339	-	(90,350.00)	(8,574.00)	(19,767.00)	(12,743.00)	-	-	-	-	(1,683.50)	(7,165.65)	-	(7,740,128.67)
Furniture, Fixtures and Equipment	1340	2,350.00	504,676.00	358,356.00	355,486.00	500,459.00	323,399.00	156,076.93	-	-	68,678.39	-	-	26,246,497.23
Less Accumulated Depreciation	1349	(816.00)	(394,546.00)	(271,906.00)	(238,402.00)	(442,479.00)	(297,265.00)	(20,256.01)	-	-	(45,070.37)	-	-	(17,996,622.03)
Motor Vehicles	1350	-	-	-	-	-	-	-	-	-	-	-	-	260,622.00
Less Accumulated Depreciation	1359	-	-	-	-	-	-	-	-	-	-	-	-	(215,344.01)
Property Under Capital Leases	1370	-	-	-	-	-	-	-	-	-	-	-	-	66,539.00
Less Accumulated Depreciation	1379	-	-	-	-	-	-	-	-	-	-	-	-	(19,258.00)
Audio Visual Materials	1381	-	94,314.00	102,751.00	67,754.00	46,268.00	95,534.00	-	-	-	-	-	-	2,645,379.60
Less Accumulated Depreciation	1388	-	(63,892.00)	(87,909.00)	(45,592.00)	(38,145.00)	(75,486.00)	-	-	-	-	-	-	(1,562,847.24)
Computer Software	1382	1,500.00	11,572.00	-	-	16,457.00	61,880.00	-	-	-	-	-	-	7,794,683.47
Less Accumulated Amortization	1389	(750.00)	(5,613.00)	-	-	(6,260.00)	(41,743.00)	-	-	-	-	-	-	(4,819,111.73)
Total Assets		778,185.00	1,382,599.00	603,665.00	953,035.00	1,297,354.00	363,358.00	240,738.01			592,372.63	73,534.43	8,568,564.00	125,715,636.08
LIABILITIES AND NET ASSETS														
LIABILITIES														
Salaries and Wages Payable	2110	19,034.00	132,112.00	86,967.00	9,753.00	250,292.00	31,020.00	-	-	-	110,354.94	22,974.42	-	8,820,463.36
Payroll Deductions and Withholdings	2170	-	-	-	-	-	-	-	-	-	-	-	-	603,883.50
Accounts Payable	2120	-	8,284.00	-	-	50,294.00	-	9,919.16	-	-	27,676.78	4,341.69	348,002.00	6,539,964.48
Due to Fiscal Agent	2240	-	-	-	-	-	-	-	-	-	-	-	-	534,088.25
Deposits Payable	2220	-	-	-	-	-	-	-	-	-	-	-	-	28,836.00
Due to Other Agencies	2230	-	-	-	-	-	-	-	-	-	20,515.99	-	-	3,397,647.97
Noncurrent Liabilities:														
Portion Due Within One Year:														
Notes Payable	2310	-	-	-	-	-	206,528.25	-	-	-	-	-	-	1,561,562.93
Obligations Under Capital Leases	2315	-	-	-	-	-	-	-	-	-	-	-	-	21,496,933.05
Liability for Compensated Absences	2330	-	-	-	-	-	-	-	-	-	-	-	-	262,658.91
Unearned revenue- Short Term	2410	-	-	-	-	-	-	-	-	-	-	-	-	228,423.02
Portion Due After One Year:														
Notes Payable	2310	-	-	-	-	-	-	-	-	-	-	-	-	4,501,625.61
Bonds Payable	2320	-	-	-	-	-	-	-	-	-	-	-	-	223,974.00
Obligations Under Capital Leases	2315	-	-	-	-	-	-	-	-	-	-	-	-	29,214,959.00
Liability for Compensated Absences	2330	-	-	-	-	-	-	-	-	-	-	-	-	7,504.86
Unearned revenue- Long Term	2410	-	-	-	-	-	-	-	-	-	-	14,778.40	-	25,459.95
Total Liabilities		19,034.00	140,396.00	86,967.00	9,753.00	300,586.00	31,020.00	216,447.41			158,547.71	42,094.51	348,002.00	77,447,984.88
NET POSITION														
Net Investment in Capital Assets	2770	3,649.00	267,490.00	109,252.00	170,146.00	138,923.00	67,871.00	160,461.35	-	-	34,434.72	21,366.73	-	4,475,638.88
Restricted For:														
Categorical Carryover Programs	2780	-	-	-	-	-	-	-	-	-	-	-	-	31,272.00
Capital Projects	2780	-	-	-	-	-	-	-	-	-	-	-	-	695,674.00
Other Purposes	2780	-	-	-	-	-	-	-	-	-	-	-	4,578,486.00	4,721,191.81
Unrestricted	2790	755,502.00	974,713.00	407,446.00	773,136.00	857,845.00	264,467.00	(136,170.75)	-	-	399,390.20	10,073.19	3,642,076.00	38,343,874.51
Total Net Position		759,151.00	1,242,203.00	516,698.00	943,282.00	996,768.00	332,338.00	24,290.60			433,824.92	31,439.92	8,220,562.00	48,267,651.20
Total Liabilities and Net Position		778,185.00	1,382,599.00	603,665.00	953,035.00	1,297,354.00	363,358.00	240,738.01			592,372.63	73,534.43	8,568,564.00	125,715,636.08

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 ACADEMICS SOLUTIONS HIGH SCHOOL
 For the Fiscal Year Ended June 30, 2015

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	717,967.49	18,653.73	1,235,481.67	-	536,167.91
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	350.00	-	-	-	(350.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	175,983.90	-	-	-	(175,983.90)
Facilities Acquisition and Construction	7400	99,597.96	-	-	-	(99,597.96)
Fiscal Services	7500	133,371.38	-	-	-	(133,371.38)
Food Services	7600	-	-	-	-	-
Central Services	7700	1,149.55	-	-	-	(1,149.55)
Student Transportation Services	7800	13,975.00	-	22,743.00	-	8,768.00
Operation of Plant	7900	36,807.81	-	-	-	(36,807.81)
Maintenance of Plant	8100	9,748.19	-	-	-	(9,748.19)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		1,188,951.28	18,653.73	1,258,224.67	-	87,927.12

General Revenues:

Taxes:

 Property Taxes, Levied for Operational Purposes

 Property Taxes, Levied for Debt Service

 Property Taxes, Levied for Capital Projects

 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

 Total General Revenues, Special Items, Extraordinary Items and Transfers

 Change in Net Assets

Net Assets - July 1, 2014

Net Assets - June 30, 2015

-
-
-
-
-
33.04
-
-
-
-
33.04
87,960.16
42,729.78
130,689.94

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 ALPHA INTERNATIONAL ACADEMY
 For the Fiscal Year Ended June 30, 2015

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	333,494.00	17,080.00	15,414.00	-	(301,000.00)
Student Support Services	6100	14,314.00	-	-	-	(14,314.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	52,095.00	-	-	-	(52,095.00)
School Administration	7300	100,494.00	-	-	-	(100,494.00)
Facilities Acquisition and Construction	7400	106,500.00	-	-	-	(106,500.00)
Fiscal Services	7500	5,000.00	-	-	-	(5,000.00)
Food Services	7600	43,542.00	-	53,459.00	-	9,917.00
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	33,108.00	-	-	-	(33,108.00)
Operation of Plant	7900	16,072.00	-	-	-	(16,072.00)
Maintenance of Plant	8100	4,680.00	-	-	-	(4,680.00)
Administrative Technology Services	8200	6,350.00	-	-	-	(6,350.00)
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		1,716.00				(1,716.00)
Total Component Unit Activities		717,365.00	17,080.00	68,873.00	-	(631,412.00)

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, 2014

Net Assets - June 30, 2015

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-
654,553.00
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-
-
654,553.00
23,141.00
28,015.00
51,156.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 ATLANTIC MONTESSORI CHARTER SCHOOL
 For the Fiscal Year Ended June 30, 2015

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	-	-	-	-	-
Student Support 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	-	-	-	-	-
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	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, 2014

Net Assets - June 30, 2015

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 AVANT GARDE ACADEMY
 For the Fiscal Year Ended June 30, 2015

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	148,626.00	-	11,141.00	-	(137,485.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	500.00	-	-	-	(500.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	244,314.00	-	-	-	(244,314.00)
Facilities Acquisition and Construction	7400	8,409.00	-	-	-	(8,409.00)
Fiscal Services	7500	30,730.00	-	-	-	(30,730.00)
Food Services	7600	14,011.00	1,458.00	23,838.00	-	11,285.00
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	13,103.00	-	-	-	(13,103.00)
Operation of Plant	7900	115,954.00	-	-	-	(115,954.00)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		575,647.00	1,458.00	34,979.00	-	(539,210.00)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
524,316.00
-
562.00
-
-
-
524,878.00
(14,332.00)
-
(14,332.00)

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BEN GAMLA CHARTER
 For the Fiscal Year Ended June 30, 2015

Exhibit J-2e
 Page 65

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	2,364,005.00	-	-	-	(2,364,005.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	1,323.00	-	-	-	(1,323.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	16,775.00	-	-	-	(16,775.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	643,664.00	-	-	-	(643,664.00)
Facilities Acquisition and Construction	7400	8,049.00	-	-	-	(8,049.00)
Fiscal Services	7500	88,725.00	-	-	-	(88,725.00)
Food Services	7600	190,345.00	87,511.00	68,084.00	-	(34,750.00)
Central Services	7700	95,220.00	-	-	-	(95,220.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	976,229.00	-	-	175,407.00	(800,822.00)
Maintenance of Plant	8100	172,647.00	-	-	-	(172,647.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	90,339.00	-	-	-	(90,339.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		4,647,321.00	87,511.00	68,084.00	175,407.00	(4,316,319.00)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
3,917,334.00
-
8,315.00
-
-
-
3,925,649.00
(390,670.00)
600,121.00
209,451.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BEN GAMLA CHARTER HIGH SCHOOL
 For the Fiscal Year Ended June 30, 2015

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	540,935.00	-	-	-	(540,935.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	128.00	-	-	-	(128.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	7,376.00	-	-	-	(7,376.00)
General Administration	7200	211,594.00	-	-	-	(211,594.00)
School Administration	7300	-	-	-	-	-
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	19,425.00	-	-	-	(19,425.00)
Food Services	7600	40,721.00	5,515.00	27,390.00	-	(7,816.00)
Central Services	7700	22,290.00	-	-	-	(22,290.00)
Student Transportation Services	7800	26,478.00	-	-	-	(26,478.00)
Operation of Plant	7900	116,806.00	-	-	56,861.00	(59,945.00)
Maintenance of Plant	8100	14,073.00	-	-	-	(14,073.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		999,826.00	5,515.00	27,390.00	56,861.00	(910,060.00)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
783,805.00
-
1,895.00
-
-
-
785,700.00
(124,360.00)
257,667.00
133,307.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BEN GAMLA CHARTER SCHOOL HALLANDALE
 For the Fiscal Year Ended June 30, 2015

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	68,638.00	-	-	-	(68,638.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	15.00	-	-	-	(15.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	6,785.00	-	-	-	(6,785.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	12,003.00	-	-	-	(12,003.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	1,950.00	-	-	-	(1,950.00)
Food Services	7600	4,072.00	551.00	2,739.00	-	(782.00)
Central Services	7700	2,180.00	-	-	-	(2,180.00)
Student Transportation Services	7800	2,778.00	-	-	-	(2,778.00)
Operation of Plant	7900	12,050.00	-	-	4,346.00	(7,704.00)
Maintenance of Plant	8100	1,758.00	-	-	-	(1,758.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		112,229.00	551.00	2,739.00	4,346.00	(104,593.00)

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
103,971.00
-
-
-
-
-
103,971.00
(622.00)
13,613.00
12,991.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BEN GAMLA NORTH
 For the Fiscal Year Ended June 30, 2015

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	213,670.00	-	-	-	(213,670.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	500.00	-	-	-	(500.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	6,714.00	-	-	-	(6,714.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	62,034.00	-	-	-	(62,034.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	11,400.00	-	-	-	(11,400.00)
Food Services	7600	24,301.00	4,825.00	8,548.00	-	(10,928.00)
Central Services	7700	12,187.00	-	-	-	(12,187.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	122,778.00	-	-	24,996.00	(97,782.00)
Maintenance of Plant	8100	12,752.00	-	-	-	(12,752.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		466,336.00	4,825.00	8,548.00	24,996.00	(427,967.00)

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

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, 2014

Net Assets - June 30, 2015

-
-
-
-
456,157.00
-
-
-
-
-
456,157.00
28,190.00
75,819.00
104,009.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BEN GAMLA SOUTH
 For the Fiscal Year Ended June 30, 2015

Exhibit J-2i
 Page 69

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	1,498,218.00	-	-	-	(1,498,218.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	1,789.00	-	-	-	(1,789.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	13,508.00	-	-	-	(13,508.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	571,459.00	-	-	-	(571,459.00)
Facilities Acquisition and Construction	7400	155.00	-	-	-	(155.00)
Fiscal Services	7500	56,775.00	-	-	-	(56,775.00)
Food Services	7600	118,719.00	16,078.00	79,852.00	-	(22,789.00)
Central Services	7700	63,186.00	-	-	-	(63,186.00)
Student Transportation Services	7800	85,500.00	-	-	-	(85,500.00)
Operation of Plant	7900	341,220.00	-	-	114,237.00	(226,983.00)
Maintenance of Plant	8100	65,124.00	-	-	-	(65,124.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,815,653.00	16,078.00	79,852.00	114,237.00	(2,605,486.00)

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

 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, 2014

 Net Assets - June 30, 2015

-
-
-
-
2,558,374.00
-
111,875.00
-
-
-
2,670,249.00
64,763.00
486,018.00
550,781.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BRIDGE PREP ACADEMY OF HOLLYWOOD HILLS
 For the Fiscal Year Ended June 30, 2015

Exhibit J-2j
 Page 70

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	705,390.00	-	43,750.00	-	(661,640.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	5,105.00	-	-	-	(5,105.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	296,216.00	-	-	-	(296,216.00)
School Administration	7300	265,966.00	-	-	-	(265,966.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	10,501.00	-	-	-	(10,501.00)
Food Services	7600	41,480.00	40,875.00	-	-	(605.00)
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	218,571.00	-	-	-	(218,571.00)
Maintenance of Plant	8100	56,196.00	-	-	-	(56,196.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	63,901.00	124,023.00	-	-	60,122.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		16,000.00				(16,000.00)
Total Component Unit Activities		1,679,326.00	164,898.00	43,750.00	-	(1,470,678.00)

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
1,557,007.00
-
8,819.00
-
-
-
1,565,826.00
95,148.00
(159,231.00)
(64,083.00)

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
BROWARD CHARTER SCHOOL OF SCIENCE & TECHNOLOGY
 For the Fiscal Year Ended June 30, 2015

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	-	-	-	-	-
Student Support 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	-	-	-	-	-
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	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, 2014

 Net Assets - June 30, 2015

-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-

*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, 2015

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	990,118.91	34,424.38	39,594.89	-	(916,099.64)
Student Support Services	6100	1,537.33	-	-	-	(1,537.33)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	8,988.00	-	-	-	(8,988.00)
General Administration	7200	277,494.39	-	-	-	(277,494.39)
School Administration	7300	192,540.17	-	-	-	(192,540.17)
Facilities Acquisition and Construction	7400	686,790.37	-	-	-	(686,790.37)
Fiscal Services	7500	264,452.03	-	-	-	(264,452.03)
Food Services	7600	149,275.48	12,852.55	414,419.28	-	277,996.35
Central Services	7700	31,588.60	-	-	-	(31,588.60)
Student Transportation Services	7800	206,550.00	-	-	-	(206,550.00)
Operation of Plant	7900	224,491.68	-	1,006.16	-	(223,485.52)
Maintenance of Plant	8100	15,197.82	-	-	-	(15,197.82)
Administrative Technology Services	8200	33,040.26	-	-	-	(33,040.26)
Community Services	9100	19,820.25	50,581.00	-	-	30,760.75
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		3,101,885.29	97,857.93	455,020.33	-	(2,549,007.03)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Debt Service

Property Taxes, Levied for Capital Projects

Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Assets

Net Assets - July 1, 2014

Net Assets - June 30, 2015

-
-
-
-
2,295,040.94
-
37,146.00
-
-
-
2,332,186.94
(216,820.09)
49,877.84
(166,942.25)

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BROWARD MATH AND SCIENCE SCHOOLS
 For the Fiscal Year Ended June 30, 2015

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	380,032.70	-	47,013.69	-	(333,019.01)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	1,175.85	-	1,000.00	-	(175.85)
Instruction and Curriculum Development Services	6300	120.00	-	-	-	(120.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	13,919.81	-	2,500.00	-	(11,419.81)
General Administration	7200	31,594.19	-	-	-	(31,594.19)
School Administration	7300	238,756.79	-	78,630.05	-	(160,126.74)
Facilities Acquisition and Construction	7400	92,939.36	-	45,856.26	-	(47,083.10)
Fiscal Services	7500	1,354.43	-	-	-	(1,354.43)
Food Services	7600	12,643.00	4,024.90	5,338.55	-	(3,279.55)
Central Services	7700	3,293.94	-	-	-	(3,293.94)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	63,764.16	-	-	-	(63,764.16)
Maintenance of Plant	8100	8,890.56	-	-	-	(8,890.56)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	10,918.44	-	-	-	(10,918.44)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		3,473.00				(3,473.00)
Total Component Unit Activities		862,876.23	4,024.90	180,338.55	-	(678,512.78)

General Revenues:

Taxes:

 Property Taxes, Levied for Operational Purposes

 Property Taxes, Levied for Debt Service

 Property Taxes, Levied for Capital Projects

 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

 Total General Revenues, Special Items, Extraordinary Items and Transfers

 Change in Net Assets

Net Assets - July 1, 2014

Net Assets - June 30, 2015

-
-
-
-
711,056.35
-
-
-
-
-
711,056.35
32,543.57
22,397.08
54,940.65

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CENTRAL CHARTER SCHOOL
 For the Fiscal Year Ended June 30, 2015

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	5,822,575.42	296,801.05	328,455.00	-	(5,197,319.37)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	77,900.54	-	-	-	(77,900.54)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	5,198.64	-	-	-	(5,198.64)
General Administration	7200	-	-	-	-	-
School Administration	7300	279,539.77	-	-	-	(279,539.77)
Facilities Acquisition and Construction	7400	805,000.00	-	-	409,913.00	(395,087.00)
Fiscal Services	7500	148,404.39	-	-	-	(148,404.39)
Food Services	7600	556,581.87	-	605,931.55	-	49,349.68
Central Services	7700	151,325.81	-	-	-	(151,325.81)
Student Transportation Services	7800	165,641.97	-	-	-	(165,641.97)
Operation of Plant	7900	578,785.67	-	-	-	(578,785.67)
Maintenance of Plant	8100	146,785.23	-	-	-	(146,785.23)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	93,119.24	-	-	-	(93,119.24)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		8,830,858.55	296,801.05	934,386.55	409,913.00	(7,189,757.95)

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

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, 2014

Net Assets - June 30, 2015

-
-
-
-
7,337,886.24
-
-
-
-
-
7,337,886.24
148,128.29
1,347,991.29
1,496,119.58

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHAMPIONSHIP ACADEMY OF DISTINCTION DAVIE
 For the Fiscal Year Ended June 30, 2015

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	1,931,521.00	-	78,157.00	-	(1,853,364.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	16,300.00	-	-	-	(16,300.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	935,251.00	-	-	-	(935,251.00)
Facilities Acquisition and Construction	7400	41,398.00	-	-	-	(41,398.00)
Fiscal Services	7500	84,690.00	-	-	-	(84,690.00)
Food Services	7600	287,238.00	16,691.00	20,817.00	-	(249,730.00)
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	98,749.00	-	-	-	(98,749.00)
Operation of Plant	7900	970,974.00	-	-	185,064.00	(785,910.00)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	89,001.00	173,362.00	-	-	84,361.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		28,658.00				(28,658.00)
Total Component Unit Activities		4,483,780.00	190,053.00	98,974.00	185,064.00	(4,009,689.00)

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	4,066,088.00
Investment Earnings	-
Miscellaneous	65,606.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,131,694.00
Change in Net Assets	122,005.00
Net Assets - July 1, 2014	86,079.00
Net Assets - June 30, 2015	208,084.00

*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
 CHAMPIONSHIP ACADEMY OF DISTINCTION HOLLYWOOD
 For the Fiscal Year Ended June 30, 2015

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	1,415,273.00	-	50,684.00	-	(1,364,589.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	2,500.00	-	-	-	(2,500.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	663,410.00	-	-	-	(663,410.00)
Facilities Acquisition and Construction	7400	41,048.00	-	-	-	(41,048.00)
Fiscal Services	7500	101,793.00	-	-	-	(101,793.00)
Food Services	7600	264,427.00	15,772.00	325,395.00	-	76,740.00
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	59,336.00	-	-	-	(59,336.00)
Operation of Plant	7900	831,357.00	-	-	115,032.00	(716,325.00)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	32,201.00	126,933.00	-	-	94,732.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		30,397.00				(30,397.00)
Total Component Unit Activities		3,441,742.00	142,705.00	376,079.00	115,032.00	(2,807,926.00)

General Revenues:

Taxes:

 Property Taxes, Levied for Operational Purposes

 Property Taxes, Levied for Debt Service

 Property Taxes, Levied for Capital Projects

 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

 Total General Revenues, Special Items, Extraordinary Items and Transfers

 Change in Net Assets

Net Assets - July 1, 2014

Net Assets - June 30, 2015

-
-
-
-
2,649,844.00
-
180,108.00
-
-
-
2,829,952.00
22,026.00
72,847.00
94,873.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHARTER SCHOOL OF EXCELLENCE
 For the Fiscal Year Ended June 30, 2015

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	956,367.31	111,394.65	42,076.00	-	(802,896.66)
Student Support 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	330,032.51	-	-	-	(330,032.51)
Facilities Acquisition and Construction	7400	144,581.88	-	-	103,261.00	(41,320.88)
Fiscal Services	7500	158,196.13	-	-	-	(158,196.13)
Food Services	7600	122,989.44	-	-	-	(122,989.44)
Central Services	7700	184,328.08	-	-	-	(184,328.08)
Student Transportation Services	7800	111,420.63	-	-	-	(111,420.63)
Operation of Plant	7900	183,856.87	-	-	-	(183,856.87)
Maintenance of Plant	8100	46,133.21	-	-	-	(46,133.21)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,237,906.06	111,394.65	42,076.00	103,261.00	(1,981,174.41)

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
1,985,010.44
143.99
-
-
-
-
1,985,154.43
3,980.02
401,113.68
405,093.70

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHARTER SCHOOL OF EXCELLENCE DAVIE
 For the Fiscal Year Ended June 30, 2015

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	762,835.26	82,963.29	-	-	(679,871.97)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	2,819.36	-	-	-	(2,819.36)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	319,457.03	-	-	-	(319,457.03)
Facilities Acquisition and Construction	7400	116,438.64	-	-	63,330.00	(53,108.64)
Fiscal Services	7500	117,250.76	-	-	-	(117,250.76)
Food Services	7600	87,470.20	-	98,525.92	-	11,055.72
Central Services	7700	153,061.13	-	-	-	(153,061.13)
Student Transportation Services	7800	73,304.00	-	-	-	(73,304.00)
Operation of Plant	7900	74,187.64	-	-	-	(74,187.64)
Maintenance of Plant	8100	29,744.30	-	-	-	(29,744.30)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		1,736,568.32	82,963.29	98,525.92	63,330.00	(1,491,749.11)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
1,466,892.88
-
-
-
-
-
1,466,892.88
(24,856.23)
121,256.32
96,400.09

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHARTER SCHOOL OF EXCELLENCE DAVIE 2
 For the Fiscal Year Ended June 30, 2015

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	96,865.47	-	31,650.00	6,545.00	(58,670.47)
Student Support 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	2,606.39	-	-	-	(2,606.39)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	947.90	-	-	-	(947.90)
Food Services	7600	-	-	-	-	-
Central Services	7700	7,888.51	-	-	-	(7,888.51)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	125.25	-	-	-	(125.25)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		108,433.52	-	31,650.00	6,545.00	(70,238.52)

General Revenues:

Taxes:

 Property Taxes, Levied for Operational Purposes

 Property Taxes, Levied for Debt Service

 Property Taxes, Levied for Capital Projects

 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
158,089.77
-
-
-
-
-
158,089.77
87,851.25
125,375.53
213,226.78

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHARTER SCHOOL OF EXCELLENCE FT LAUD
 For the Fiscal Year Ended June 30, 2015

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	78,144.91	-	7,763.72	7,427.00	(62,954.19)
Student Support 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	720.00	-	-	-	(720.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	7,517.18	-	-	-	(7,517.18)
Food Services	7600	-	-	-	-	-
Central Services	7700	5,435.53	-	-	-	(5,435.53)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		91,817.62	-	7,763.72	7,427.00	(76,626.90)

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

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
186,520.17
-
-
-
-
-
186,520.17
109,893.27
93,470.72
203,363.99

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHARTER SCHOOL OF EXCELLENCE RIVERLAND
 For the Fiscal Year Ended June 30, 2015

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	413,474.70	22,180.87	14,820.86	-	(376,472.97)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	926.37	-	-	-	(926.37)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	124,856.72	-	-	-	(124,856.72)
Facilities Acquisition and Construction	7400	51,765.83	-	-	34,190.64	(17,575.19)
Fiscal Services	7500	63,266.89	-	-	-	(63,266.89)
Food Services	7600	86,081.72	-	94,532.89	-	8,451.17
Central Services	7700	96,321.75	-	-	-	(96,321.75)
Student Transportation Services	7800	51,463.53	-	-	-	(51,463.53)
Operation of Plant	7900	87,121.68	-	-	-	(87,121.68)
Maintenance of Plant	8100	16,606.88	-	-	-	(16,606.88)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		991,886.07	22,180.87	109,353.75	34,190.64	(826,160.81)

General Revenues:

Taxes:

 Property Taxes, Levied for Operational Purposes

 Property Taxes, Levied for Debt Service

 Property Taxes, Levied for Capital Projects

 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

 Total General Revenues, Special Items, Extraordinary Items and Transfers

 Change in Net Assets

Net Assets - July 1, 2014

Net Assets - June 30, 2015

-
-
-
-
861,264.32
-
-
-
-
-
861,264.32
35,103.51
7,439.85
42,543.36

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHARTER SCHOOL OF EXCELLENCE RIVERLAND 2
 For the Fiscal Year Ended June 30, 2015

Exhibit J-2v
 Page 82

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	140,544.16	-	38,025.44	-	(102,518.72)
Student Support 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	17,733.26	-	-	-	(17,733.26)
Facilities Acquisition and Construction	7400	51,765.83	-	-	11,350.00	(40,415.83)
Fiscal Services	7500	8,033.37	-	-	-	(8,033.37)
Food Services	7600	-	-	-	-	-
Central Services	7700	9,479.52	-	-	-	(9,479.52)
Student Transportation Services	7800	51,462.53	-	-	-	(51,462.53)
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		279,018.67	-	38,025.44	11,350.00	(229,643.23)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
277,126.15
-
-
-
-
-
277,126.15
47,482.92
(44,736.54)
2,746.38

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHARTER SCHOOL OF EXCELLENCE TAMARAC 1
 For the Fiscal Year Ended June 30, 2015

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	1,222,645.48	92,324.54	68,724.56	-	(1,061,596.38)
Student Support 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	551,011.22	-	-	-	(551,011.22)
Facilities Acquisition and Construction	7400	366,511.21	-	-	125,834.68	(240,676.53)
Fiscal Services	7500	189,824.57	-	-	-	(189,824.57)
Food Services	7600	196,684.22	-	-	-	(196,684.22)
Central Services	7700	260,639.33	-	-	-	(260,639.33)
Student Transportation Services	7800	212,083.50	-	-	-	(212,083.50)
Operation of Plant	7900	136,243.36	-	-	-	(136,243.36)
Maintenance of Plant	8100	41,142.44	-	-	-	(41,142.44)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		3,176,785.33	92,324.54	68,724.56	125,834.68	(2,889,901.55)

General Revenues:

Taxes:

 Property Taxes, Levied for Operational Purposes

 Property Taxes, Levied for Debt Service

 Property Taxes, Levied for Capital Projects

 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

 Total General Revenues, Special Items, Extraordinary Items and Transfers

 Change in Net Assets

Net Assets - July 1, 2014

Net Assets - June 30, 2015

-
-
-
-
3,046,964.69
-
-
-
-
-
3,046,964.69
157,063.14
166,633.04
323,696.18

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 CHARTER SCHOOL OF EXCELLENCE TAMARAC 2
 For the Fiscal Year Ended June 30, 2015

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	125,598.32	1,017.06	57,108.26	6,836.00	(60,637.00)
Student Support 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	10,044.07	-	-	-	(10,044.07)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	3,098.99	-	-	-	(3,098.99)
Food Services	7600	-	-	-	-	-
Central Services	7700	5,596.98	-	-	-	(5,596.98)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		144,338.36	1,017.06	57,108.26	6,836.00	(79,377.04)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
167,783.56
-
-
-
-
-
167,783.56
88,406.52
183,140.29
271,546.81

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 DISCOVERY MIDDLE CHARTER
 For the Fiscal Year Ended June 30, 2015

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	375,098.10	7,055.06	66,169.09	-	(301,873.95)
Student Support Services	6100	908.42	-	-	-	(908.42)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	8,988.00	-	-	-	(8,988.00)
General Administration	7200	114,879.35	-	-	-	(114,879.35)
School Administration	7300	107,190.48	-	-	-	(107,190.48)
Facilities Acquisition and Construction	7400	276,576.63	-	-	-	(276,576.63)
Fiscal Services	7500	493.55	-	-	-	(493.55)
Food Services	7600	65,874.26	5,622.65	54,257.33	-	(5,994.28)
Central Services	7700	7,417.05	-	-	-	(7,417.05)
Student Transportation Services	7800	87,264.00	-	-	-	(87,264.00)
Operation of Plant	7900	71,361.42	-	-	-	(71,361.42)
Maintenance of Plant	8100	4,322.24	-	-	-	(4,322.24)
Administrative Technology Services	8200	14,595.48	-	-	-	(14,595.48)
Community Services	9100	163.85	1,056.00	-	-	892.15
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		1,135,132.83	13,733.71	120,426.42	-	(1,000,972.70)

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
887,112.66
-
-
-
-
-
887,112.66
(113,860.04)
173,152.77
59,292.73

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 DOLPHIN PARK HIGH
 For the Fiscal Year Ended June 30, 2015

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	630,899.09	-	-	-	(630,899.09)
Student Support Services	6100	226,912.13	-	-	-	(226,912.13)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	17,071.72	-	-	-	(17,071.72)
General Administration	7200	-	-	-	-	-
School Administration	7300	608,964.73	-	-	-	(608,964.73)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	9,944.00	-	-	-	(9,944.00)
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	97,092.00	-	-	-	(97,092.00)
Operation of Plant	7900	506,486.89	-	-	121,498.00	(384,988.89)
Maintenance of Plant	8100	9,088.26	-	-	-	(9,088.26)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,106,458.82	-	-	121,498.00	(1,984,960.82)

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

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, 2014

Net Assets - June 30, 2015

-
-
-
-
1,725,128.14
-
347,251.29
-
-
-
2,072,379.43
87,418.61
379,913.79
467,332.40

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 EAGLES' NEST ELEMENTARY
 For the Fiscal Year Ended June 30, 2015

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	502,607.16	12,857.04	-	-	(489,750.12)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	173,999.46	-	-	-	(173,999.46)
Instructional Staff Training Services	6400	410.00	-	-	-	(410.00)
Instructional Related Technology	6500	-	-	43,631.44	-	43,631.44
Board	7100	14,843.21	-	-	-	(14,843.21)
General Administration	7200	30,766.31	-	-	-	(30,766.31)
School Administration	7300	158,473.33	-	-	-	(158,473.33)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	37,224.02	-	-	-	(37,224.02)
Food Services	7600	81,301.12	559.00	112,837.41	-	32,095.29
Central Services	7700	22,748.80	8,367.67	-	-	(14,381.13)
Student Transportation Services	7800	78,230.84	40.00	-	-	(78,190.84)
Operation of Plant	7900	422,383.32	-	-	-	(422,383.32)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	8200	7,393.39	-	-	-	(7,393.39)
Community Services	9100	1,122.50	8,132.00	-	-	7,009.50
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		1,531,503.46	29,955.71	156,468.85	-	(1,345,078.90)

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	1,558,488.74
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,558,488.74
Change in Net Assets	213,409.84
Net Assets - July 1, 2014	149,742.41
Net Assets - June 30, 2015	363,152.25

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 EAGLES' NEST MIDDLE
 For the Fiscal Year Ended June 30, 2015

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	231,165.32	-	47,464.00	-	(183,701.32)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	77,308.52	-	-	-	(77,308.52)
Instructional Staff Training Services	6400	345.00	-	-	-	(345.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	10,217.16	-	-	-	(10,217.16)
General Administration	7200	34,989.34	-	-	-	(34,989.34)
School Administration	7300	81,298.11	-	-	-	(81,298.11)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	17,405.76	-	-	-	(17,405.76)
Food Services	7600	41,397.90	-	53,199.64	-	11,801.74
Central Services	7700	15,058.96	-	-	-	(15,058.96)
Student Transportation Services	7800	48,476.91	-	-	-	(48,476.91)
Operation of Plant	7900	171,627.53	-	-	37,711.00	(133,916.53)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	1,520.25	1,382.00	-	-	(138.25)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		730,810.76	1,382.00	100,663.64	37,711.00	(591,054.12)

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	683,185.69
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	683,185.69
Change in Net Assets	92,131.57
Net Assets - July 1, 2014	42,261.82
Net Assets - June 30, 2015	134,393.39

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 EVEREST CHARTER SCHOOL
 For the Fiscal Year Ended June 30, 2015

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	247,069.81	-	-	-	(247,069.81)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	500.00	-	-	-	(500.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	579.09	-	-	-	(579.09)
Board	7100	51,583.40	-	-	-	(51,583.40)
General Administration	7200	-	-	-	-	-
School Administration	7300	7,191.38	-	-	-	(7,191.38)
Facilities Acquisition and Construction	7400	73,713.46	-	-	-	(73,713.46)
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	8,765.12	5,562.71	-	-	(3,202.41)
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	30,915.32	-	-	-	(30,915.32)
Maintenance of Plant	8100	4,108.90	-	-	-	(4,108.90)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		424,426.48	5,562.71	-	-	(418,863.77)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
384,852.04
-
17,487.22
-
-
-
402,339.26
(16,524.51)
2,225.29
(14,299.22)

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 EXCELSIOR CHARTER OF BROWARD
 For the Fiscal Year Ended June 30, 2015

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	617,356.58	-	-	-	(617,356.58)
Student Support Services	6100	31,090.98	-	-	-	(31,090.98)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	1,002.10	-	-	-	(1,002.10)
Instructional Staff Training Services	6400	500.00	-	-	-	(500.00)
Instructional Related Technology	6500	1,586.00	-	-	-	(1,586.00)
Board	7100	237,045.81	-	-	-	(237,045.81)
General Administration	7200	-	-	-	-	-
School Administration	7300	93,694.96	-	-	-	(93,694.96)
Facilities Acquisition and Construction	7400	263,003.10	-	-	50,768.00	(212,235.10)
Fiscal Services	7500	941.31	-	-	-	(941.31)
Food Services	7600	49,314.01	21,361.67	-	-	(27,952.34)
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	48,680.23	-	-	-	(48,680.23)
Maintenance of Plant	8100	8,912.61	-	-	-	(8,912.61)
Administrative Technology Services	8200	10,106.35	-	-	-	(10,106.35)
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,363,234.04	21,361.67	-	50,768.00	(1,291,104.37)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
1,170,730.46
-
89,847.20
1,718.77
-
-
1,262,296.43
(28,807.94)
76,640.26
47,832.32

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 FLAGLER HIGH
 For the Fiscal Year Ended June 30, 2015

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	653,329.24	-	-	-	(653,329.24)
Student Support Services	6100	244,079.04	-	-	-	(244,079.04)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	16,958.20	-	-	-	(16,958.20)
General Administration	7200	-	-	-	-	-
School Administration	7300	1,226,104.06	-	-	-	(1,226,104.06)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	9,014.00	-	-	-	(9,014.00)
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	114,816.00	-	-	-	(114,816.00)
Operation of Plant	7900	376,797.45	-	-	173,476.00	(203,321.45)
Maintenance of Plant	8100	10,366.09	-	-	-	(10,366.09)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,651,464.08	-	-	173,476.00	(2,477,988.08)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
2,404,225.87
-
57,966.13
-
-
-
2,462,192.00
(15,796.08)
110,449.13
94,653.05

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 FRANKLIN ACADEMY A
 For the Fiscal Year Ended June 30, 2015

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	4,293,868.50	481,184.91	-	-	(3,812,683.59)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	141,139.48	-	-	-	(141,139.48)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	46.22	-	-	-	(46.22)
General Administration	7200	-	-	-	-	-
School Administration	7300	954,819.82	-	-	-	(954,819.82)
Facilities Acquisition and Construction	7400	1,308,615.86	-	-	356,888.00	(951,727.86)
Fiscal Services	7500	916,690.72	-	-	-	(916,690.72)
Food Services	7600	299,751.71	326,994.34	-	-	27,242.63
Central Services	7700	964.02	-	-	-	(964.02)
Student Transportation Services	7800	338,982.50	-	144,941.50	-	(194,041.00)
Operation of Plant	7900	506,772.41	-	-	-	(506,772.41)
Maintenance of Plant	8100	78,417.38	-	-	-	(78,417.38)
Administrative Technology Services	8200	11,278.99	-	-	-	(11,278.99)
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		8,851,347.61	808,179.25	144,941.50	356,888.00	(7,541,338.86)

General Revenues:

Taxes:

 Property Taxes, Levied for Operational Purposes

 Property Taxes, Levied for Debt Service

 Property Taxes, Levied for Capital Projects

 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

 Total General Revenues, Special Items, Extraordinary Items and Transfers

 Change in Net Assets

Net Assets - July 1, 2014

Net Assets - June 30, 2015

-
-
-
-
7,731,782.64
-
-
-
-
-
7,731,782.64
190,443.78
1,217,032.08
1,407,475.86

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 FRANKLIN ACADEMY B
 For the Fiscal Year Ended June 30, 2015

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	397,988.58	-	-	-	(397,988.58)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	25,202.46	-	-	-	(25,202.46)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	6.21	-	-	-	(6.21)
General Administration	7200	-	-	-	-	-
School Administration	7300	80,808.06	-	-	-	(80,808.06)
Facilities Acquisition and Construction	7400	170,875.65	-	-	-	(170,875.65)
Fiscal Services	7500	107,518.92	-	-	-	(107,518.92)
Food Services	7600	1,257.50	-	-	-	(1,257.50)
Central Services	7700	1.48	-	-	-	(1.48)
Student Transportation Services	7800	43,171.50	-	24,728.50	-	(18,443.00)
Operation of Plant	7900	47,015.05	-	-	-	(47,015.05)
Maintenance of Plant	8100	27,089.12	-	-	-	(27,089.12)
Administrative Technology Services	8200	16,994.86	-	-	-	(16,994.86)
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		917,929.39	-	24,728.50	-	(893,200.89)

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	1,128,883.84
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,128,883.84
Change in Net Assets	235,682.95
Net Assets - July 1, 2014	(128,934.05)
Net Assets - June 30, 2015	106,748.90

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 FRANKLIN ACADEMY E
 For the Fiscal Year Ended June 30, 2015

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	3,400,477.36	327,718.87	-	349,999.83	(2,722,758.66)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	191,029.11	-	-	-	(191,029.11)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	894,138.89	-	-	-	(894,138.89)
Facilities Acquisition and Construction	7400	881,647.85	-	-	-	(881,647.85)
Fiscal Services	7500	648,119.14	-	-	-	(648,119.14)
Food Services	7600	284,184.10	98,423.00	158,534.33	-	(27,226.77)
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	171,455.04	54,511.00	-	-	(116,944.04)
Operation of Plant	7900	430,470.29	-	-	-	(430,470.29)
Maintenance of Plant	8100	76,003.28	-	-	-	(76,003.28)
Administrative Technology Services	8200	2,867.93	-	-	-	(2,867.93)
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		6,980,392.99	480,652.87	158,534.33	349,999.83	(5,991,205.96)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	5,851,611.66
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	5,851,611.66
Change in Net Assets	(139,594.30)
Net Assets - July 1, 2014	1,034,849.60
Net Assets - June 30, 2015	895,255.30

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 FRANKLIN ACADEMY F
 For the Fiscal Year Ended June 30, 2015

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	1,291,102.38	-	250,000.00	-	(1,041,102.38)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	89,109.03	-	-	-	(89,109.03)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	335,789.47	-	-	-	(335,789.47)
Facilities Acquisition and Construction	7400	438,354.31	-	-	-	(438,354.31)
Fiscal Services	7500	358,309.26	-	-	-	(358,309.26)
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	77,692.96	-	40,071.00	-	(37,621.96)
Operation of Plant	7900	187,852.84	-	-	-	(187,852.84)
Maintenance of Plant	8100	38,436.40	-	-	-	(38,436.40)
Administrative Technology Services	8200	1,571.94	-	-	-	(1,571.94)
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		2,818,218.59	-	290,071.00	-	(2,528,147.59)

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	2,640,117.42
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,640,117.42
Change in Net Assets	111,969.83
Net Assets - July 1, 2014	86,074.16
Net Assets - June 30, 2015	198,043.99

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 GREENTREE PREP CHARTER SCHOOL
 For the Fiscal Year Ended June 30, 2015

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	200,169.71	28,865.83	-	-	(171,303.88)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	210.83	-	-	-	(210.83)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	118,387.05	-	-	-	(118,387.05)
Facilities Acquisition and Construction	7400	1,440.00	-	-	-	(1,440.00)
Fiscal Services	7500	30,221.18	-	-	-	(30,221.18)
Food Services	7600	2,125.06	4,058.11	-	-	1,933.05
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	336.00	-	-	-	(336.00)
Operation of Plant	7900	146,027.45	-	-	-	(146,027.45)
Maintenance of Plant	8100	8,825.20	-	-	-	(8,825.20)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		507,742.48	32,923.94	-	-	(474,818.54)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
449,958.40
-
-
-
-
-
449,958.40
(24,860.14)
-
(24,860.14)

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 HENRY MCNEAL TURNER LEARNING ACADEMY
 For the Fiscal Year Ended June 30, 2015

Exhibit J-2a1
 Page 98

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	261,320.00	-	33,926.00	-	(227,394.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	2,100.00	-	1,702.00	-	(398.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	8,000.00	-	-	-	(8,000.00)
General Administration	7200	44,396.00	-	-	-	(44,396.00)
School Administration	7300	119,842.00	-	-	-	(119,842.00)
Facilities Acquisition and Construction	7400	64,200.00	-	-	21,733.00	(42,467.00)
Fiscal Services	7500	22,797.00	-	-	-	(22,797.00)
Food Services	7600	58,722.00	-	-	-	(58,722.00)
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	41,190.00	-	-	-	(41,190.00)
Operation of Plant	7900	31,577.00	-	-	-	(31,577.00)
Maintenance of Plant	8100	3,894.00	-	-	-	(3,894.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	440.00	-	-	-	(440.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		2,947.00				(2,947.00)
Total Component Unit Activities		661,425.00	-	35,628.00	21,733.00	(604,064.00)

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
484,799.00
-
8,608.00
-
-
-
493,407.00
(110,657.00)
7,457.00
(103,200.00)

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 HOLLYWOOD ACADEMY OF ARTS & SCIENCE ELEM
 For the Fiscal Year Ended June 30, 2015

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	3,211,932.00	-	2,094.00	-	(3,209,838.00)
Student Support Services	6100	221,414.00	-	-	-	(221,414.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	28,575.00	-	-	-	(28,575.00)
Instructional Staff Training Services	6400	5,675.00	-	-	-	(5,675.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	26,917.00	-	-	-	(26,917.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	447,746.00	-	-	-	(447,746.00)
Facilities Acquisition and Construction	7400	-	-	-	301,269.00	301,269.00
Fiscal Services	7500	861,146.00	-	-	-	(861,146.00)
Food Services	7600	290,123.00	59,652.23	197,241.27	-	(33,229.50)
Central Services	7700	74,794.00	-	-	-	(74,794.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	605,692.00	-	-	-	(605,692.00)
Maintenance of Plant	8100	141,293.00	-	-	-	(141,293.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	197,562.00	400,793.00	-	-	203,231.00
Interest on Long-term Debt	9200	1,159,237.00	-	-	-	(1,159,237.00)
Unallocated Depreciation/Amortization Expense*		540,207.00				(540,207.00)
Total Component Unit Activities		7,812,313.00	460,445.23	199,335.27	301,269.00	(6,851,263.50)

General Revenues:

Taxes:

 Property Taxes, Levied for Operational Purposes

 Property Taxes, Levied for Debt Service

 Property Taxes, Levied for Capital Projects

 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

 Total General Revenues, Special Items, Extraordinary Items and Transfers

 Change in Net Assets

Net Assets - July 1, 2014

Net Assets - June 30, 2015

-
-
-
-
6,953,558.55
-
89,311.95
-
-
-
7,042,870.50
191,607.00
(653,431.00)
(461,824.00)

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 HOLLYWOOD ACADEMY OF ARTS & SCIENCE MIDDLE
 For the Fiscal Year Ended June 30, 2015

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	1,262,050.00	-	1,187.00	-	(1,260,863.00)
Student Support Services	6100	74,656.00	-	-	-	(74,656.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	11,172.00	-	-	-	(11,172.00)
Instructional Staff Training Services	6400	951.00	-	-	-	(951.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	21,314.00	-	-	-	(21,314.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	135,622.00	-	-	-	(135,622.00)
Facilities Acquisition and Construction	7400	-	-	-	153,784.00	153,784.00
Fiscal Services	7500	330,899.69	-	-	-	(330,899.69)
Food Services	7600	109,384.00	28,690.65	92,448.03	-	11,754.68
Central Services	7700	33,987.00	-	-	-	(33,987.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	270,651.00	-	-	-	(270,651.00)
Maintenance of Plant	8100	58,441.00	-	-	-	(58,441.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	15,969.31	-	-	-	(15,969.31)
Interest on Long-term Debt	9200	506,560.00	-	-	-	(506,560.00)
Unallocated Depreciation/Amortization Expense*		166,704.00				(166,704.00)
Total Component Unit Activities		2,998,361.00	28,690.65	93,635.03	153,784.00	(2,722,251.32)

General Revenues:

Taxes:

 Property Taxes, Levied for Operational Purposes

 Property Taxes, Levied for Debt Service

 Property Taxes, Levied for Capital Projects

 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

 Total General Revenues, Special Items, Extraordinary Items and Transfers

 Change in Net Assets

 Net Assets - July 1, 2014

 Net Assets - June 30, 2015

-
-
-
-
2,743,720.00
-
35,567.58
-
-
-
2,779,287.58
57,036.26
(684,763.91)
(627,727.65)

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 IGENERATION EMPOWERMENT ACADEMY
 For the Fiscal Year Ended June 30, 2015

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	563,526.00	3,639.00	6,238.00	-	(553,649.00)
Student Support Services	6100	23,022.00	-	-	-	(23,022.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	70.00	-	-	-	(70.00)
General Administration	7200	117,847.00	-	-	-	(117,847.00)
School Administration	7300	212,977.00	-	-	-	(212,977.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	2,268.00	-	-	-	(2,268.00)
Food Services	7600	51,218.00	19,221.00	-	-	(31,997.00)
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	57,968.00	-	-	-	(57,968.00)
Operation of Plant	7900	128,369.00	-	-	-	(128,369.00)
Maintenance of Plant	8100	46,989.00	-	-	-	(46,989.00)
Administrative Technology Services	8200	1,067.00	-	-	-	(1,067.00)
Community Services	9100	-	912.00	-	-	912.00
Interest on Long-term Debt	9200	41,186.00	-	-	-	(41,186.00)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,246,507.00	23,772.00	6,238.00	-	(1,216,497.00)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
1,019,140.00
-
(1,804.00)
-
-
-
1,017,336.00
(199,161.00)
(228,664.00)
(427,825.00)

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 IMAGINE AT BROWARD
 For the Fiscal Year Ended June 30, 2015

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	-	-	-	-	-
Student Support 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	-	-	-	-	-
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	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, 2014

Net Assets - June 30, 2015

-
-
-
-
-
-
-
-
-
-
-
-
-
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-

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 IMAGINE AT BROWARD (NEW)
 For the Fiscal Year Ended June 30, 2015

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	2,971,953.00	-	13,619.00	-	(2,958,334.00)
Student Support Services	6100	39,880.00	-	-	-	(39,880.00)
Instructional Media Services	6200	2,634.00	-	-	-	(2,634.00)
Instruction and Curriculum Development Services	6300	93,936.00	-	-	-	(93,936.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	27,140.00	-	-	-	(27,140.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	1,267,045.00	-	-	-	(1,267,045.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	353,821.00	336,114.00	-	-	(17,707.00)
Central Services	7700	750.00	-	-	-	(750.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	1,819,145.00	-	-	-	(1,819,145.00)
Maintenance of Plant	8100	109,017.00	-	260,657.00	-	151,640.00
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	246,298.00	-	-	-	(246,298.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		6,931,619.00	336,114.00	274,276.00	-	(6,321,229.00)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
5,556,991.00
-
845,772.00
-
-
-
6,402,763.00
81,534.00
969,439.00
1,050,973.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 IMAGINE AT NORTH LAUDERDALE ELEM
 For the Fiscal Year Ended June 30, 2015

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	2,516,928.00	-	370,894.00	-	(2,146,034.00)
Student Support Services	6100	169.00	-	-	-	(169.00)
Instructional Media Services	6200	69,217.00	-	-	-	(69,217.00)
Instruction and Curriculum Development Services	6300	20,153.00	-	-	-	(20,153.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	80,390.00	-	-	-	(80,390.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	992,131.00	-	-	-	(992,131.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	385,790.00	392,799.00	-	-	7,009.00
Central Services	7700	1,083.00	-	-	-	(1,083.00)
Student Transportation Services	7800	229,370.00	-	-	-	(229,370.00)
Operation of Plant	7900	795,131.00	5,500.00	202,863.00	-	(586,768.00)
Maintenance of Plant	8100	50,325.00	-	-	-	(50,325.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	8,839.00	8,142.00	-	-	(697.00)
Interest on Long-term Debt	9200	41,522.00	-	-	-	(41,522.00)
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		5,191,048.00	406,441.00	573,757.00	-	(4,210,850.00)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
3,752,017.00
-
82,676.00
-
-
-
3,834,693.00
(376,157.00)
(41,349.00)
(417,506.00)

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 IMAGINE AT WESTON
 For the Fiscal Year Ended June 30, 2015

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	2,901,021.00	276,320.00	13,619.00	-	(2,611,082.00)
Student Support Services	6100	39,044.00	-	-	-	(39,044.00)
Instructional Media Services	6200	42,247.00	-	-	-	(42,247.00)
Instruction and Curriculum Development Services	6300	55,092.00	-	-	-	(55,092.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	16,000.00	-	-	-	(16,000.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	777,932.00	-	-	-	(777,932.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	176,559.00	161,650.00	-	-	(14,909.00)
Central Services	7700	4,185.00	-	-	-	(4,185.00)
Student Transportation Services	7800	146,494.00	-	-	-	(146,494.00)
Operation of Plant	7900	1,729,043.00	13,421.00	277,134.00	-	(1,438,488.00)
Maintenance of Plant	8100	75,469.00	-	-	-	(75,469.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	181,702.00	224,615.00	-	-	42,913.00
Interest on Long-term Debt	9200	9,249.00	-	-	-	(9,249.00)
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		6,154,037.00	676,006.00	290,753.00	-	(5,187,278.00)

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	4,951,849.00
Investment Earnings	-
Miscellaneous	375,568.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	5,327,417.00
Change in Net Assets	140,139.00
Net Assets - July 1, 2014	269,881.00
Net Assets - June 30, 2015	410,020.00

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

The notes to the financial statements are an integral part of this statement.
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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, 2015

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	810,466.00	36,882.00	3,121.00	-	(770,463.00)
Student Support Services	6100	10,981.00	-	-	-	(10,981.00)
Instructional Media Services	6200	14,394.00	-	-	-	(14,394.00)
Instruction and Curriculum Development Services	6300	15,378.00	-	-	-	(15,378.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	12,500.00	-	-	-	(12,500.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	275,929.00	-	-	-	(275,929.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	43,193.00	63,853.00	-	-	20,660.00
Central Services	7700	94.00	-	-	-	(94.00)
Student Transportation Services	7800	47,906.00	-	-	-	(47,906.00)
Operation of Plant	7900	564,282.00	5,778.00	-	-	(558,504.00)
Maintenance of Plant	8100	23,069.00	-	-	-	(23,069.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	42,800.00	36,899.00	-	-	(5,901.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		1,860,992.00	143,412.00	3,121.00	-	(1,714,459.00)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
1,464,386.00
-
157,245.00
-
-
-
1,621,631.00
(92,828.00)
70,322.00
(22,506.00)

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 IMAGINE SCHOOLS PLANTATION CAMPUS
 For the Fiscal Year Ended June 30, 2015

Exhibit J-2au
 Page 107

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units Activities
Component Unit Activities:						
Instruction	5000	1,213,082.00	-	35,358.00	-	(1,177,724.00)
Student Support Services	6100	1,494.00	-	-	-	(1,494.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	69,037.00	-	-	-	(69,037.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	23,406.00	-	-	-	(23,406.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	513,838.00	-	-	-	(513,838.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	12,663.00	-	-	-	(12,663.00)
Central Services	7700	441.00	-	-	-	(441.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	449,322.00	-	-	-	(449,322.00)
Maintenance of Plant	8100	2,016.00	-	-	-	(2,016.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	94,600.00	127,341.00	-	-	32,741.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,379,899.00	127,341.00	35,358.00	-	(2,217,200.00)

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
2,111,285.00
-
149,933.00
-
-
-
2,261,218.00
44,018.00
226,875.00
270,893.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 INTERNATIONAL SCHOOL OF BROWARD
 For the Fiscal Year Ended June 30, 2015

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	956,557.91	221,632.83	18,336.34	-	(716,588.74)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	1,041.36	-	-	-	(1,041.36)
Instructional Staff Training Services	6400	7,211.42	-	-	-	(7,211.42)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	-	-	-	-	-
School Administration	7300	278,363.71	-	-	-	(278,363.71)
Facilities Acquisition and Construction	7400	195,278.54	-	-	104,545.00	(90,733.54)
Fiscal Services	7500	133,856.07	-	-	-	(133,856.07)
Food Services	7600	53,099.35	-	-	-	(53,099.35)
Central Services	7700	1,579.42	-	-	-	(1,579.42)
Student Transportation Services	7800	7,350.00	-	-	-	(7,350.00)
Operation of Plant	7900	248,802.55	-	-	-	(248,802.55)
Maintenance of Plant	8100	20,850.39	-	-	-	(20,850.39)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	11,366.00	-	-	-	(11,366.00)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,915,356.72	221,632.83	18,336.34	104,545.00	(1,570,842.55)

General Revenues:

Taxes:

 Property Taxes, Levied for Operational Purposes

 Property Taxes, Levied for Debt Service

 Property Taxes, Levied for Capital Projects

 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

 Total General Revenues, Special Items, Extraordinary Items and Transfers

 Change in Net Assets

 Net Assets - July 1, 2014

 Net Assets - June 30, 2015

-
-
-
-
1,566,724.94
-
-
-
-
-
1,566,724.94
(4,117.61)
(18,032.73)
(22,150.34)

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 KIDZ CHOICE CHARTER
 For the Fiscal Year Ended June 30, 2015

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	286,248.27	-	-	-	(286,248.27)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	99.00	-	-	-	(99.00)
Instructional Related Technology	6500	470.19	-	-	-	(470.19)
Board	7100	50,306.51	-	-	-	(50,306.51)
General Administration	7200	-	-	-	-	-
School Administration	7300	238,452.11	-	-	-	(238,452.11)
Facilities Acquisition and Construction	7400	96,827.44	-	-	30,975.00	(65,852.44)
Fiscal Services	7500	24,857.70	-	-	-	(24,857.70)
Food Services	7600	612.11	-	-	-	(612.11)
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	39,018.01	-	-	-	(39,018.01)
Maintenance of Plant	8100	7,292.97	-	-	-	(7,292.97)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	1,105.32	-	-	-	(1,105.32)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		745,289.63	-	-	30,975.00	(714,314.63)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
724,693.65
-
10,252.59
10,994.32
-
-
745,940.56
31,625.93
132,587.70
164,213.63

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 LAUDERHILL HIGH
 For the Fiscal Year Ended June 30, 2015

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	674,081.33	-	-	-	(674,081.33)
Student Support Services	6100	232,420.81	-	-	-	(232,420.81)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	15,697.71	-	-	-	(15,697.71)
General Administration	7200	-	-	-	-	-
School Administration	7300	1,639,586.54	-	-	-	(1,639,586.54)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	9,252.00	-	-	-	(9,252.00)
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	155,638.00	-	-	-	(155,638.00)
Operation of Plant	7900	378,431.42	-	-	228,099.00	(150,332.42)
Maintenance of Plant	8100	14,536.96	-	-	-	(14,536.96)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		3,119,644.77	-	-	228,099.00	(2,891,545.77)

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
3,058,057.57
-
56,767.99
-
-
-
3,114,825.56
223,279.79
711,453.09
934,732.88

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 MAVERICKS HIGH OF CENTRAL BROWARD
 For the Fiscal Year Ended June 30, 2015

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	827,618.12	-	2,085,139.31	-	1,257,521.19
Student Support Services	6100	177,331.02	-	-	-	(177,331.02)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	8,374.22	-	-	-	(8,374.22)
Instructional Related Technology	6500	108,976.24	-	-	-	(108,976.24)
Board	7100	32,794.63	-	-	-	(32,794.63)
General Administration	7200	-	-	-	-	-
School Administration	7300	449,559.23	-	-	-	(449,559.23)
Facilities Acquisition and Construction	7400	350,000.04	-	-	152,223.00	(197,777.04)
Fiscal Services	7500	1,000.00	-	-	-	(1,000.00)
Food Services	7600	-	-	-	-	-
Central Services	7700	11,274.41	-	-	-	(11,274.41)
Student Transportation Services	7800	113,024.00	-	75,629.50	-	(37,394.50)
Operation of Plant	7900	162,499.59	-	-	-	(162,499.59)
Maintenance of Plant	8100	55,315.66	-	-	-	(55,315.66)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	4,992.00	-	-	-	(4,992.00)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,302,759.16	-	2,160,768.81	152,223.00	10,232.65

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, 2014

Net Assets - June 30, 2015

-
-
-
-
-
-
-
30.00
-
-
-
30.00
10,262.65
237,568.35
247,831.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 MAVERICKS HIGH OF NORTH BROWARD
 For the Fiscal Year Ended June 30, 2015

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	798,627.77	-	1,942,959.49	-	1,144,331.72
Student Support Services	6100	180,627.70	-	-	-	(180,627.70)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	8,081.52	-	-	-	(8,081.52)
Instructional Related Technology	6500	53,667.21	-	-	-	(53,667.21)
Board	7100	9,000.00	-	-	-	(9,000.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	373,743.50	-	-	-	(373,743.50)
Facilities Acquisition and Construction	7400	350,000.04	-	-	137,745.00	(212,255.04)
Fiscal Services	7500	1,000.00	-	-	-	(1,000.00)
Food Services	7600	-	-	-	-	-
Central Services	7700	10,944.32	-	-	-	(10,944.32)
Student Transportation Services	7800	67,760.00	-	51,443.00	-	(16,317.00)
Operation of Plant	7900	174,425.15	-	-	-	(174,425.15)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	89,779.34	-	-	-	(89,779.34)
Interest on Long-term Debt	9200	4,992.00	-	-	-	(4,992.00)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,122,648.55	-	1,994,402.49	137,745.00	9,498.94

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	-
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	-
Change in Net Assets	9,498.94
Net Assets - July 1, 2014	431,552.06
Net Assets - June 30, 2015	441,051.00

*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, 2015

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	517,749.72	-	-	-	(517,749.72)
Student Support Services	6100	169,899.81	-	-	-	(169,899.81)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	18,012.38	-	-	-	(18,012.38)
General Administration	7200	-	-	-	-	-
School Administration	7300	666,968.38	-	-	-	(666,968.38)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	7,702.00	-	-	-	(7,702.00)
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	94,084.00	-	-	-	(94,084.00)
Operation of Plant	7900	387,630.31	-	-	120,919.00	(266,711.31)
Maintenance of Plant	8100	15,316.89	-	-	-	(15,316.89)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,877,363.49	-	-	120,919.00	(1,756,444.49)

General Revenues:

Taxes:

 Property Taxes, Levied for Operational Purposes

 Property Taxes, Levied for Debt Service

 Property Taxes, Levied for Capital Projects

 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

 Total General Revenues, Special Items, Extraordinary Items and Transfers

 Change in Net Assets

Net Assets - July 1, 2014

Net Assets - June 30, 2015

-
-
-
-
1,662,005.90
-
58,748.03
-
-
-
1,720,753.93
(35,690.56)
108,028.81
72,338.25

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 NEW LIFE CHARTER ACADEMY
 For the Fiscal Year Ended June 30, 2015

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	152,762.27	-	132,626.38	-	(20,135.89)
Student Support Services	6100	150.00	-	-	-	(150.00)
Instructional Media Services	6200	745.00	-	-	-	(745.00)
Instruction and Curriculum Development Services	6300	33,482.61	-	1,500.00	-	(31,982.61)
Instructional Staff Training Services	6400	5,257.41	-	-	-	(5,257.41)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	26,422.93	-	9,065.65	-	(17,357.28)
General Administration	7200	17,665.88	-	-	-	(17,665.88)
School Administration	7300	117,353.44	-	11,196.88	-	(106,156.56)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	17,044.11	-	-	-	(17,044.11)
Food Services	7600	33,899.90	659.54	7,692.00	-	(25,548.36)
Central Services	7700	14,665.82	815.00	5,226.41	-	(8,624.41)
Student Transportation Services	7800	1,890.00	-	-	-	(1,890.00)
Operation of Plant	7900	171,414.80	-	22,654.52	-	(148,760.28)
Maintenance of Plant	8100	14,345.00	-	-	-	(14,345.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	8,915.47	8,187.31	-	-	(728.16)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		616,014.64	9,661.85	189,961.84	-	(416,390.95)

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

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, 2014

Net Assets - June 30, 2015

-
-
-
-
-
-
364,684.21
-
-
-
364,684.21
(51,706.74)
-
(51,706.74)

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 NORTH BROWARD ACADEMY OF EXCELLENCE ELEM
 For the Fiscal Year Ended June 30, 2015

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	2,237,017.00	-	124,649.28	-	(2,112,367.72)
Student Support Services	6100	193,220.00	-	-	-	(193,220.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	10,569.00	-	-	-	(10,569.00)
Instructional Staff Training Services	6400	5,495.00	-	-	-	(5,495.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	14,279.00	-	-	-	(14,279.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	302,808.00	-	-	-	(302,808.00)
Facilities Acquisition and Construction	7400	-	-	-	227,944.00	227,944.00
Fiscal Services	7500	426,470.00	-	-	-	(426,470.00)
Food Services	7600	272,255.00	27,038.90	251,770.77	-	6,554.67
Central Services	7700	76,067.00	-	-	-	(76,067.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	632,947.00	-	-	-	(632,947.00)
Maintenance of Plant	8100	172,214.00	-	-	-	(172,214.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	71,773.00	158,191.77	5,643.14	-	92,061.91
Interest on Long-term Debt	9200	482,281.00	-	-	-	(482,281.00)
Unallocated Depreciation/Amortization Expense*		321,008.50				(321,008.50)
Total Component Unit Activities		5,218,403.50	185,230.67	382,063.19	227,944.00	(4,423,165.64)

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

 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, 2014

 Net Assets - June 30, 2015

-
-
-
-
4,527,899.61
-
35,021.14
-
-
-
4,562,920.75
139,755.11
(119,635.00)
20,120.11

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 NORTH BROWARD ACADEMY OF EXCELLENCE MIDDLE
 For the Fiscal Year Ended June 30, 2015

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	1,090,539.00	-	96,980.55	-	(993,558.45)
Student Support Services	6100	66,863.00	-	-	-	(66,863.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	2,454.00	-	-	-	(2,454.00)
Instructional Staff Training Services	6400	(831.00)	-	-	-	831.00
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	14,130.00	-	-	-	(14,130.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	160,422.00	-	-	-	(160,422.00)
Facilities Acquisition and Construction	7400	-	-	-	116,968.00	116,968.00
Fiscal Services	7500	183,573.00	-	-	-	(183,573.00)
Food Services	7600	155,327.00	16,393.83	130,141.81	-	(8,791.36)
Central Services	7700	41,537.00	-	-	-	(41,537.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	301,491.00	-	-	-	(301,491.00)
Maintenance of Plant	8100	71,932.00	-	-	-	(71,932.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	2,420.00	-	-	-	(2,420.00)
Interest on Long-term Debt	9200	226,955.00	-	-	-	(226,955.00)
Unallocated Depreciation/Amortization Expense*		116,742.00				(116,742.00)
Total Component Unit Activities		2,433,554.00	16,393.83	227,122.36	116,968.00	(2,073,069.81)

General Revenues:

Taxes:

 Property Taxes, Levied for Operational Purposes

 Property Taxes, Levied for Debt Service

 Property Taxes, Levied for Capital Projects

 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

 Total General Revenues, Special Items, Extraordinary Items and Transfers

 Change in Net Assets

Net Assets - July 1, 2014

Net Assets - June 30, 2015

-
-
-
-
2,073,731.81
-
13,774.12
-
-
-
2,087,505.93
14,436.12
730,638.88
745,075.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 NORTH UNIVERSITY HIGH
 For the Fiscal Year Ended June 30, 2015

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	684,513.49	-	-	-	(684,513.49)
Student Support Services	6100	202,315.46	-	-	-	(202,315.46)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	17,156.72	-	-	-	(17,156.72)
General Administration	7200	-	-	-	-	-
School Administration	7300	793,230.20	-	-	-	(793,230.20)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	7,752.00	-	-	-	(7,752.00)
Food Services	7600	-	-	-	-	-
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	157,500.00	-	-	-	(157,500.00)
Operation of Plant	7900	380,250.55	-	-	150,356.00	(229,894.55)
Maintenance of Plant	8100	24,032.61	-	-	-	(24,032.61)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,266,751.03	-	-	150,356.00	(2,116,395.03)

General Revenues:

Taxes:

 Property Taxes, Levied for Operational Purposes

 Property Taxes, Levied for Debt Service

 Property Taxes, Levied for Capital Projects

 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

 Total General Revenues, Special Items, Extraordinary Items and Transfers

 Change in Net Assets

 Net Assets - July 1, 2014

 Net Assets - June 30, 2015

-
-
-
-
2,120,437.98
-
66,435.55
-
-
-
2,186,873.53
70,478.50
106,906.05
177,384.55

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 PANACEA PREP CHARTER SCHOOL
 For the Fiscal Year Ended June 30, 2015

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	418,652.86	-	179,310.30	-	(239,342.56)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	750.00	-	500.00	-	(250.00)
Instructional Related Technology	6500	200.00	-	-	-	(200.00)
Board	7100	30,167.33	-	-	-	(30,167.33)
General Administration	7200	42,809.92	-	488.62	-	(42,321.30)
School Administration	7300	195,254.82	-	-	-	(195,254.82)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	25,313.12	-	-	-	(25,313.12)
Food Services	7600	54,632.70	2,028.41	76,698.86	-	24,094.57
Central Services	7700	13,686.00	-	-	-	(13,686.00)
Student Transportation Services	7800	98,388.00	-	-	-	(98,388.00)
Operation of Plant	7900	203,542.93	-	-	-	(203,542.93)
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	22,985.13	16,959.00	-	-	(6,026.13)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		1,106,382.81	18,987.41	256,997.78	-	(830,397.62)

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	869,885.42
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	869,885.42
Change in Net Assets	39,487.80
Net Assets - July 1, 2014	2,783.97
Net Assets - June 30, 2015	42,271.77

*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
 PARAGON ACADEMY OF TECHNOLOGY
 For the Fiscal Year Ended June 30, 2015

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	418,239.20	-	70,678.02	-	(347,561.18)
Student Support Services	6100	23,523.62	-	-	-	(23,523.62)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	34,020.61	-	13,000.00	-	(21,020.61)
Instructional Staff Training Services	6400	470.53	-	-	-	(470.53)
Instructional Related Technology	6500	2,789.50	-	-	-	(2,789.50)
Board	7100	59,919.10	-	-	-	(59,919.10)
General Administration	7200	-	-	-	-	-
School Administration	7300	74,747.73	-	-	-	(74,747.73)
Facilities Acquisition and Construction	7400	154,935.96	-	-	41,336.00	(113,599.96)
Fiscal Services	7500	29,412.89	-	-	-	(29,412.89)
Food Services	7600	59,282.91	1,605.10	73,906.51	-	16,228.70
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	72,900.00	-	-	-	(72,900.00)
Operation of Plant	7900	96,928.63	-	-	-	(96,928.63)
Maintenance of Plant	8100	11,964.08	-	-	-	(11,964.08)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,039,134.76	1,605.10	157,584.53	41,336.00	(838,609.13)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	-
Property Taxes, Levied for Debt Service	-
Property Taxes, Levied for Capital Projects	-
Local Sales Taxes	-
Grants and Contributions Not Restricted to Specific Programs	748,479.93
Investment Earnings	-
Miscellaneous	21,020.93
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	769,500.86
Change in Net Assets	(69,108.27)
Net Assets - July 1, 2014	166,310.00
Net Assets - June 30, 2015	97,201.73

*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, 2015

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	789,750.00	839,868.00	-	-	50,118.00
Student Support Services	6100	49,153.00	49,153.00	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	-	-	-	-	-
General Administration	7200	44,668.00	44,668.00	-	-	-
School Administration	7300	284,923.00	284,923.00	-	-	-
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	130,710.00	130,710.00	-	-	-
Food Services	7600	231,813.00	179,629.00	-	-	(52,184.00)
Central Services	7700	(3,000.00)	-	-	-	3,000.00
Student Transportation Services	7800	131,265.00	25,992.00	-	-	(105,273.00)
Operation of Plant	7900	404,707.00	404,707.00	-	79,760.00	79,760.00
Maintenance of Plant	8100	4,194.00	4,194.00	-	-	-
Administrative Technology Services	8200	636.00	636.00	-	-	-
Community Services	9100	33,738.00	33,738.00	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		2,102,557.00	1,998,218.00	-	79,760.00	(24,579.00)

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	(24,579.00)
Net Assets - July 1, 2014	(15,678.00)
Net Assets - June 30, 2015	(40,257.00)

*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
 PIVOT CHARTER SCHOOL
 For the Fiscal Year Ended June 30, 2015

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	551,247.24	3,008.10	755,575.85	596,054.73	803,391.44
Student Support 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	-	-	-	-	-
Student 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 Services	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

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
392,835.41
-
-
-
-
-
392,835.41
53,477.47
-
53,477.47

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 RENAISSANCE CHARTER SCHOOL COOPER CITY
 For the Fiscal Year Ended June 30, 2015

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	3,503,131.00	-	-	-	(3,503,131.00)
Student Support Services	6100	350,216.00	-	-	-	(350,216.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	10,998.00	-	-	-	(10,998.00)
Instructional Staff Training Services	6400	23,660.00	-	-	-	(23,660.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	17,645.00	-	-	-	(17,645.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	475,422.00	-	-	-	(475,422.00)
Facilities Acquisition and Construction	7400	-	-	-	364,844.00	364,844.00
Fiscal Services	7500	1,383,329.00	-	-	-	(1,383,329.00)
Food Services	7600	336,823.00	89,864.77	203,315.44	-	(43,642.79)
Central Services	7700	85,583.00	-	-	-	(85,583.00)
Student Transportation Services	7800	53,469.00	-	-	-	(53,469.00)
Operation of Plant	7900	1,833,679.00	-	-	-	(1,833,679.00)
Maintenance of Plant	8100	191,774.00	-	-	-	(191,774.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	248,898.00	361,542.00	26,535.00	-	139,179.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		313,297.00	-	-	-	(313,297.00)
Total Component Unit Activities		8,827,924.00	451,406.77	229,850.44	364,844.00	(7,781,822.79)

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	7,724,346.00
Investment Earnings	-
Miscellaneous	55,851.93
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	7,780,197.93
Change in Net Assets	(1,624.86)
Net Assets - July 1, 2014	887,037.00
Net Assets - June 30, 2015	885,412.14

*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, 2015

Exhibit J-2b1
 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	4,318,013.00	-	-	-	(4,318,013.00)
Student Support Services	6100	277,989.00	-	-	-	(277,989.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	4,035.00	-	-	-	(4,035.00)
Instructional Staff Training Services	6400	7,161.21	-	-	-	(7,161.21)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	16,458.00	-	-	-	(16,458.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	577,769.00	-	-	-	(577,769.00)
Facilities Acquisition and Construction	7400	-	-	-	455,038.00	455,038.00
Fiscal Services	7500	1,370,452.00	-	-	-	(1,370,452.00)
Food Services	7600	395,727.00	89,923.36	316,997.24	-	11,193.60
Central Services	7700	103,132.00	-	-	-	(103,132.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	949,637.00	-	-	-	(949,637.00)
Maintenance of Plant	8100	265,821.00	-	-	-	(265,821.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	193,295.00	365,609.00	29,890.00	-	202,204.00
Interest on Long-term Debt	9200	1,825,463.00	-	-	-	(1,825,463.00)
Unallocated Depreciation/Amortization Expense*		705,279.00				(705,279.00)
Total Component Unit Activities		11,010,231.21	455,532.36	346,887.24	455,038.00	(9,752,773.61)

General Revenues:

Taxes:

 Property Taxes, Levied for Operational Purposes

 Property Taxes, Levied for Debt Service

 Property Taxes, Levied for Capital Projects

 Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Special Items

Extraordinary Items

Transfers

 Total General Revenues, Special Items, Extraordinary Items and Transfers

 Change in Net Assets

Net Assets - July 1, 2014

Net Assets - June 30, 2015

-
-
-
-
9,726,689.00
-
71,734.77
-
-
-
9,798,423.77
45,650.16
(1,711,660.00)
(1,666,009.84)

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 RENAISSANCE CHARTER SCHOOL PINES
 For the Fiscal Year Ended June 30, 2015

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	2,773,149.00	-	74,614.62	-	(2,698,534.38)
Student Support Services	6100	137,170.00	-	-	-	(137,170.00)
Instructional Media Services	6200	14,730.00	-	-	-	(14,730.00)
Instruction and Curriculum Development Services	6300	7,832.00	-	-	-	(7,832.00)
Instructional Staff Training Services	6400	6,116.00	-	-	-	(6,116.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	5,602.00	-	-	-	(5,602.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	393,126.00	-	-	-	(393,126.00)
Facilities Acquisition and Construction	7400	-	-	-	239,911.00	239,911.00
Fiscal Services	7500	172,350.00	-	-	-	(172,350.00)
Food Services	7600	321,031.00	74,046.62	241,531.87	-	(5,452.51)
Central Services	7700	88,206.00	-	-	-	(88,206.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	1,803,107.00	-	-	-	(1,803,107.00)
Maintenance of Plant	8100	149,447.00	-	-	-	(149,447.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	141,617.00	262,829.30	-	-	121,212.30
Interest on Long-term Debt	9200	18,465.00	-	-	-	(18,465.00)
Unallocated Depreciation/Amortization Expense*		252,043.00				(252,043.00)
Total Component Unit Activities		6,283,991.00	336,875.92	316,146.49	239,911.00	(5,391,057.59)

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	5,445,626.00
Investment Earnings	-
Miscellaneous	35,368.59
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	5,480,994.59
Change in Net Assets	89,937.00
Net Assets - July 1, 2014	-
Net Assets - June 30, 2015	89,937.00

*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 PINES MIDDLE
 For the Fiscal Year Ended June 30, 2015

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	972,940.00	-	26,840.56	-	(946,099.44)
Student Support Services	6100	37,972.00	-	-	-	(37,972.00)
Instructional Media Services	6200	8,987.00	-	-	-	(8,987.00)
Instruction and Curriculum Development Services	6300	2,793.00	-	-	-	(2,793.00)
Instructional Staff Training Services	6400	1,250.00	-	-	-	(1,250.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	1,457.00	-	-	-	(1,457.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	103,115.00	-	-	-	(103,115.00)
Facilities Acquisition and Construction	7400	-	-	-	76,491.00	76,491.00
Fiscal Services	7500	3,363.00	-	-	-	(3,363.00)
Food Services	7600	102,071.00	21,782.75	71,809.60	-	(8,478.65)
Central Services	7700	15,616.00	-	-	-	(15,616.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	567,933.00	-	-	-	(567,933.00)
Maintenance of Plant	8100	43,974.00	-	-	-	(43,974.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	46,961.00	47,802.92	-	-	841.92
Interest on Long-term Debt	9200	4,870.00	-	-	-	(4,870.00)
Unallocated Depreciation/Amortization Expense*		61,304.00				(61,304.00)
Total Component Unit Activities		1,974,606.00	69,585.67	98,650.16	76,491.00	(1,729,879.17)

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	1,729,567.00
Investment Earnings	-
Miscellaneous	7,337.17
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,736,904.17
Change in Net Assets	7,025.00
Net Assets - July 1, 2014	-
Net Assets - June 30, 2015	7,025.00

*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, 2015

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	2,846,604.89	-	144,163.17	-	(2,702,441.72)
Student Support Services	6100	202,855.75	-	-	-	(202,855.75)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	14,480.00	-	-	-	(14,480.00)
Instructional Staff Training Services	6400	20,115.00	-	-	-	(20,115.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	14,235.00	-	-	-	(14,235.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	471,323.83	-	-	-	(471,323.83)
Facilities Acquisition and Construction	7400	-	-	-	300,469.00	300,469.00
Fiscal Services	7500	833,661.00	-	-	-	(833,661.00)
Food Services	7600	408,642.00	59,789.63	320,448.26	-	(28,404.11)
Central Services	7700	67,935.00	-	-	-	(67,935.00)
Student Transportation Services	7800	208,798.00	-	-	-	(208,798.00)
Operation of Plant	7900	1,655,980.37	-	-	-	(1,655,980.37)
Maintenance of Plant	8100	139,425.00	-	-	-	(139,425.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	101,511.00	242,918.28	24,842.72	-	166,250.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		227,709.15				(227,709.15)
Total Component Unit Activities		7,213,275.99	302,707.91	489,454.15	300,469.00	(6,120,644.93)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
6,214,991.16
-
49,048.77
-
-
-
6,264,039.93
143,395.00
955,790.00
1,099,185.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 RENAISSANCE CHARTER SCHOOL UNIVERSITY
 For the Fiscal Year Ended June 30, 2015

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	4,155,690.00	-	166,822.46	-	(3,988,867.54)
Student Support Services	6100	215,039.00	-	-	-	(215,039.00)
Instructional Media Services	6200	112.00	-	-	-	(112.00)
Instruction and Curriculum Development Services	6300	9,733.00	-	-	-	(9,733.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	15,221.00	-	-	-	(15,221.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	509,907.00	-	-	-	(509,907.00)
Facilities Acquisition and Construction	7400	-	-	-	430,978.00	430,978.00
Fiscal Services	7500	1,672,349.00	-	-	-	(1,672,349.00)
Food Services	7600	398,948.00	64,434.03	350,984.12	-	16,470.15
Central Services	7700	95,444.00	-	-	-	(95,444.00)
Student Transportation Services	7800	52,307.00	-	-	-	(52,307.00)
Operation of Plant	7900	1,996,033.00	-	-	-	(1,996,033.00)
Maintenance of Plant	8100	184,152.00	-	-	-	(184,152.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	150,125.91	318,503.99	20,850.14	-	189,228.22
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		387,827.00	-	-	-	(387,827.00)
Total Component Unit Activities		9,842,887.91	382,938.02	538,656.72	430,978.00	(8,490,315.17)

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
9,140,580.00
-
61,725.65
-
-
-
9,202,305.65
711,990.48
1,527,302.78
2,239,293.26

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 RISE ACADEMY SCHOOL OF SCIENCE & TECHNOLOGY
 For the Fiscal Year Ended June 30, 2015

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	1,229,361.02	61,080.98	84,620.52	-	(1,083,659.52)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	8,050.00	-	-	-	(8,050.00)
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	2,305.65	-	-	-	(2,305.65)
Board	7100	16,210.00	-	-	-	(16,210.00)
General Administration	7200	30,846.68	-	-	-	(30,846.68)
School Administration	7300	239,082.73	-	-	-	(239,082.73)
Facilities Acquisition and Construction	7400	300,569.15	-	-	112,861.29	(187,707.86)
Fiscal Services	7500	150,472.88	-	-	-	(150,472.88)
Food Services	7600	95,951.90	158,876.40	-	-	62,924.50
Central Services	7700	797.00	-	-	-	(797.00)
Student Transportation Services	7800	48,584.04	-	-	-	(48,584.04)
Operation of Plant	7900	37,467.86	-	-	-	(37,467.86)
Maintenance of Plant	8100	51,414.32	-	-	-	(51,414.32)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,211,113.23	219,957.38	84,620.52	112,861.29	(1,793,674.04)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
1,790,911.75
-
-
-
-
-
1,790,911.75
(2,762.29)
(12,831.21)
(15,593.50)

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY CONSERVATORY HIGH
 For the Fiscal Year Ended June 30, 2015

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	197,206.00	-	-	-	(197,206.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	1,392.00	-	-	-	(1,392.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	17,494.00	-	-	-	(17,494.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	129,369.00	-	-	-	(129,369.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	17,625.00	-	-	-	(17,625.00)
Food Services	7600	19,056.00	11,655.00	14,347.00	-	6,946.00
Central Services	7700	19,253.00	-	-	-	(19,253.00)
Student Transportation Services	7800	9,398.00	-	-	-	(9,398.00)
Operation of Plant	7900	144,805.00	-	-	51,455.00	(93,350.00)
Maintenance of Plant	8100	14,491.00	-	-	-	(14,491.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		570,089.00	11,655.00	14,347.00	51,455.00	(492,632.00)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
734,152.00
-
1,222.00
-
-
-
735,374.00
242,742.00
938,189.00
1,180,931.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY DAVIE
 For the Fiscal Year Ended June 30, 2015

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	428,030.00	-	-	-	(428,030.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	2,395.00	-	-	-	(2,395.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	21,707.00	-	-	-	(21,707.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	195,132.00	-	-	-	(195,132.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	22,425.00	-	-	-	(22,425.00)
Food Services	7600	59,906.00	6,551.00	52,170.00	-	(1,185.00)
Central Services	7700	28,805.00	-	-	-	(28,805.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	202,659.00	-	-	43,507.00	(159,152.00)
Maintenance of Plant	8100	37,878.00	-	-	-	(37,878.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	165,398.00	-	-	-	(165,398.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,164,335.00	6,551.00	52,170.00	43,507.00	(1,062,107.00)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
1,004,097.00
-
74,202.00
-
-
-
1,078,299.00
16,192.00
989,204.00
1,005,396.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY EAST PREPARATORY
 For the Fiscal Year Ended June 30, 2015

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	924,360.00	-	78,418.00	-	(845,942.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	4,325.00	-	-	-	(4,325.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	38,534.00	-	-	-	(38,534.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	267,082.00	-	-	-	(267,082.00)
Facilities Acquisition and Construction	7400	1,929.00	-	-	-	(1,929.00)
Fiscal Services	7500	43,575.00	-	-	-	(43,575.00)
Food Services	7600	165,795.00	13,178.00	132,075.00	-	(20,542.00)
Central Services	7700	76,153.00	-	-	-	(76,153.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	350,845.00	-	-	84,529.00	(266,316.00)
Maintenance of Plant	8100	103,810.00	-	-	-	(103,810.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	2,897.00	-	-	-	(2,897.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,979,305.00	13,178.00	210,493.00	84,529.00	(1,671,105.00)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
1,976,754.00
-
-
-
-
-
1,976,754.00
305,649.00
1,503,316.00
1,808,965.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY ELEM**
 For the Fiscal Year Ended June 30, 2015

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	3,066,351.00	213,851.00	-	-	(2,852,500.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	5,218.00	-	-	-	(5,218.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	109,591.00	-	-	-	(109,591.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	868,898.00	-	-	-	(868,898.00)
Facilities Acquisition and Construction	7400	80,981.00	-	-	-	(80,981.00)
Fiscal Services	7500	152,350.00	-	-	-	(152,350.00)
Food Services	7600	137,708.00	88,438.00	113,074.00	-	63,804.00
Central Services	7700	140,200.00	-	-	-	(140,200.00)
Student Transportation Services	7800	37,465.00	-	-	-	(37,465.00)
Operation of Plant	7900	1,948,612.00	-	-	349,014.00	(1,599,598.00)
Maintenance of Plant	8100	178,127.00	-	-	-	(178,127.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	291,114.00	-	-	-	(291,114.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		7,016,615.00	302,289.00	113,074.00	349,014.00	(6,252,238.00)

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
6,384,662.00
-
37,966.00
-
-
-
6,422,628.00
170,390.00
3,258,247.00
3,428,637.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY HIGH
 For the Fiscal Year Ended June 30, 2015

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	3,780,805.00	-	-	-	(3,780,805.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	12,145.00	-	-	-	(12,145.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	158,742.00	-	-	-	(158,742.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	1,005,102.00	-	-	-	(1,005,102.00)
Facilities Acquisition and Construction	7400	133,251.00	-	-	-	(133,251.00)
Fiscal Services	7500	165,000.00	-	-	-	(165,000.00)
Food Services	7600	175,941.00	107,808.00	132,707.00	-	64,574.00
Central Services	7700	181,042.00	-	-	-	(181,042.00)
Student Transportation Services	7800	106,278.00	-	-	-	(106,278.00)
Operation of Plant	7900	1,415,985.00	-	-	541,781.00	(874,204.00)
Maintenance of Plant	8100	193,520.00	-	-	-	(193,520.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	113,548.00	-	-	-	(113,548.00)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		7,441,359.00	107,808.00	132,707.00	541,781.00	(6,659,063.00)

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	6,930,502.00
Investment Earnings	-
Miscellaneous	36,051.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	6,966,553.00
Change in Net Assets	307,490.00
Net Assets - July 1, 2014	2,610,673.00
Net Assets - June 30, 2015	2,918,163.00

*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, 2015

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	263,997.00	-	132,491.00	-	(131,506.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	4,620.00	-	-	-	(4,620.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	13,624.00	-	-	-	(13,624.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	78,456.00	-	-	-	(78,456.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	7,950.00	-	-	-	(7,950.00)
Food Services	7600	41,186.00	1,966.00	21,530.00	-	(17,690.00)
Central Services	7700	14,143.00	-	-	-	(14,143.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	114,901.00	-	-	-	(114,901.00)
Maintenance of Plant	8100	51,183.00	-	-	-	(51,183.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	5,508.00	10,782.00	-	-	5,274.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		595,568.00	12,748.00	154,021.00	-	(428,799.00)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
389,158.00
-
70,002.00
-
-
-
459,160.00
30,361.00
55,499.00
85,860.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY HOLLYWOOD MIDDLE
 For the Fiscal Year Ended June 30, 2015

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	56,184.00	-	2,868.00	-	(53,316.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	6,124.00	-	-	-	(6,124.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	10,153.00	-	-	-	(10,153.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	1,650.00	-	-	-	(1,650.00)
Food Services	7600	8,548.00	408.00	4,469.00	-	(3,671.00)
Central Services	7700	2,401.00	-	-	-	(2,401.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	25,140.00	-	-	3,675.00	(21,465.00)
Maintenance of Plant	8100	8,122.00	-	-	-	(8,122.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		118,322.00	408.00	7,337.00	3,675.00	(106,902.00)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
111,007.00
-
-
-
-
-
111,007.00
4,105.00
5,957.00
10,062.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY MIDDLE
 For the Fiscal Year Ended June 30, 2015

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	2,312,016.00	-	-	-	(2,312,016.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	4,450.00	-	-	-	(4,450.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	102,730.00	-	-	-	(102,730.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	586,419.00	-	-	-	(586,419.00)
Facilities Acquisition and Construction	7400	64,064.00	-	-	-	(64,064.00)
Fiscal Services	7500	124,350.00	-	-	-	(124,350.00)
Food Services	7600	135,756.00	100,427.00	81,584.00	-	46,255.00
Central Services	7700	136,305.00	-	-	-	(136,305.00)
Student Transportation Services	7800	83,919.00	-	-	-	(83,919.00)
Operation of Plant	7900	1,639,822.00	-	-	340,254.00	(1,299,568.00)
Maintenance of Plant	8100	125,481.00	-	-	-	(125,481.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		5,315,312.00	100,427.00	81,584.00	340,254.00	(4,793,047.00)

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	5,073,211.00
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	5,073,211.00
Change in Net Assets	280,164.00
Net Assets - July 1, 2014	1,667,512.00
Net Assets - June 30, 2015	1,947,676.00

*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, 2015

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	2,219,922.00	225,044.00	94,029.00	-	(1,900,849.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	8,131.00	-	-	-	(8,131.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	82,469.00	-	-	-	(82,469.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	385,049.00	-	-	-	(385,049.00)
Facilities Acquisition and Construction	7400	68,624.00	-	-	-	(68,624.00)
Fiscal Services	7500	96,975.00	-	-	-	(96,975.00)
Food Services	7600	219,533.00	46,550.00	176,704.00	-	3,721.00
Central Services	7700	103,730.00	-	-	-	(103,730.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	1,139,558.00	-	-	187,649.00	(951,909.00)
Maintenance of Plant	8100	188,668.00	-	-	-	(188,668.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	174,760.00	-	-	-	(174,760.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		4,687,419.00	271,594.00	270,733.00	187,649.00	(3,957,443.00)

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	4,345,167.00
Investment Earnings	-
Miscellaneous	51,666.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,396,833.00
Change in Net Assets	439,390.00
Net Assets - July 1, 2014	4,755,229.00
Net Assets - June 30, 2015	5,194,619.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY MIRAMAR HIGH
 For the Fiscal Year Ended June 30, 2015

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	908,759.00	-	-	-	(908,759.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	2,752.00	-	-	-	(2,752.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	36,009.00	-	-	-	(36,009.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	294,877.00	-	-	-	(294,877.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	42,300.00	-	-	-	(42,300.00)
Food Services	7600	81,861.00	12,547.00	91,226.00	-	21,912.00
Central Services	7700	49,904.00	-	-	-	(49,904.00)
Student Transportation Services	7800	12,102.00	-	-	-	(12,102.00)
Operation of Plant	7900	289,816.00	-	-	123,743.00	(166,073.00)
Maintenance of Plant	8100	93,833.00	-	-	-	(93,833.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	45,994.00	-	-	-	(45,994.00)
Interest on Long-term Debt	9200	6,253.00	-	-	-	(6,253.00)
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,864,460.00	12,547.00	91,226.00	123,743.00	(1,636,944.00)

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	1,669,667.00
Investment Earnings	-
Miscellaneous	21,574.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,691,241.00
Change in Net Assets	54,297.00
Net Assets - July 1, 2014	111,705.00
Net Assets - June 30, 2015	166,002.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY MIRAMAR MIDDLE
 For the Fiscal Year Ended June 30, 2015

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	1,387,241.00	-	116,319.00	-	(1,270,922.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	5,345.00	-	-	-	(5,345.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	57,155.00	-	-	-	(57,155.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	252,154.00	-	-	-	(252,154.00)
Facilities Acquisition and Construction	7400	34,172.00	-	-	-	(34,172.00)
Fiscal Services	7500	65,475.00	-	-	-	(65,475.00)
Food Services	7600	148,278.00	31,441.00	119,350.00	-	2,513.00
Central Services	7700	69,787.00	-	-	-	(69,787.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	769,345.00	-	-	146,278.00	(623,067.00)
Maintenance of Plant	8100	121,968.00	-	-	-	(121,968.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,910,920.00	31,441.00	235,669.00	146,278.00	(2,497,532.00)

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	2,636,905.00
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,636,905.00
Change in Net Assets	139,373.00
Net Assets - July 1, 2014	1,159,482.00
Net Assets - June 30, 2015	1,298,855.00

*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, 2015

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	2,360,192.00	118,200.00	91,550.00	-	(2,150,442.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	7,187.00	-	-	-	(7,187.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	61,960.00	-	-	-	(61,960.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	577,291.00	-	-	-	(577,291.00)
Facilities Acquisition and Construction	7400	320.00	-	-	-	(320.00)
Fiscal Services	7500	78,000.00	-	-	-	(78,000.00)
Food Services	7600	150,950.00	23,136.00	168,217.00	-	40,403.00
Central Services	7700	94,323.00	-	-	-	(94,323.00)
Student Transportation Services	7800	22,264.00	-	-	-	(22,264.00)
Operation of Plant	7900	535,989.00	-	-	158,057.00	(377,932.00)
Maintenance of Plant	8100	161,126.00	-	-	-	(161,126.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	1,671.00	-	-	-	(1,671.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		4,051,273.00	141,336.00	259,767.00	158,057.00	(3,492,113.00)

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	3,507,916.00
Investment Earnings	-
Miscellaneous	75,411.00
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	3,583,327.00
Change in Net Assets	91,214.00
Net Assets - July 1, 2014	666,279.00
Net Assets - June 30, 2015	757,493.00

*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, 2015

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	3,121,325.00	-	257,043.00	-	(2,864,282.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	7,438.00	-	-	-	(7,438.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	86,929.00	-	-	-	(86,929.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	861,353.00	-	-	-	(861,353.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	105,750.00	-	-	-	(105,750.00)
Food Services	7600	387,871.00	11,050.00	377,453.00	-	632.00
Central Services	7700	116,025.00	-	-	-	(116,025.00)
Student Transportation Services	7800	1,289.00	-	-	-	(1,289.00)
Operation of Plant	7900	862,394.00	-	-	214,900.00	(647,494.00)
Maintenance of Plant	8100	213,721.00	-	-	-	(213,721.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	2,165.00	-	-	-	(2,165.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		5,766,260.00	11,050.00	634,496.00	214,900.00	(4,905,814.00)

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	4,655,250.00
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,655,250.00
Change in Net Assets	(250,564.00)
Net Assets - July 1, 2014	1,661,111.00
Net Assets - June 30, 2015	1,410,547.00

*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, 2015

Exhibit J-2ce
 Page 143

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	554,881.00	-	31,633.00	-	(523,248.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	1,382.00	-	-	-	(1,382.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	23,735.00	-	-	-	(23,735.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	189,202.00	-	-	-	(189,202.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	24,750.00	-	-	-	(24,750.00)
Food Services	7600	100,354.00	4,652.00	35,034.00	-	(60,668.00)
Central Services	7700	31,073.00	-	-	-	(31,073.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	173,875.00	-	-	-	(173,875.00)
Maintenance of Plant	8100	70,638.00	-	-	-	(70,638.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	12,129.00	3,208.00	-	-	(8,921.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		1,182,019.00	7,860.00	66,667.00	-	(1,107,492.00)

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
1,116,405.00
-
-
-
-
-
1,116,405.00
8,913.00
173,307.00
182,220.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET ACADEMY POMPANO MIDDLE
 For the Fiscal Year Ended June 30, 2015

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	62,008.00	-	7,502.00	-	(54,506.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	524.00	-	-	-	(524.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	7,431.00	-	-	-	(7,431.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	17,825.00	-	-	-	(17,825.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	3,600.00	-	-	-	(3,600.00)
Food Services	7600	14,597.00	677.00	5,096.00	-	(8,824.00)
Central Services	7700	3,684.00	-	-	-	(3,684.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	26,060.00	-	-	7,995.00	(18,065.00)
Maintenance of Plant	8100	5,137.00	-	-	-	(5,137.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		140,866.00	677.00	12,598.00	7,995.00	(119,596.00)

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
142,720.00
-
-
-
-
-
142,720.00
23,124.00
61,731.00
84,855.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET MIRAMAR SOUTH
 For the Fiscal Year Ended June 30, 2015

Exhibit J-2cg
 Page 145

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	181,367.00	-	-	-	(181,367.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	16,610.00	-	-	-	(16,610.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	159,460.00	-	-	-	(159,460.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	15,750.00	-	-	-	(15,750.00)
Food Services	7600	35,627.00	7,554.00	28,677.00	-	604.00
Central Services	7700	16,400.00	-	-	-	(16,400.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	29,610.00	-	-	30,576.00	966.00
Maintenance of Plant	8100	24,561.00	-	-	-	(24,561.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		479,385.00	7,554.00	28,677.00	30,576.00	(412,578.00)

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	737,781.00
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	737,781.00
Change in Net Assets	325,203.00
Net Assets - July 1, 2014	433,948.00
Net Assets - June 30, 2015	759,151.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET PINES ACADEMY
 For the Fiscal Year Ended June 30, 2015

Exhibit J-2ch
 Page 146

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	1,790,485.00	-	60,720.00	-	(1,729,765.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	6,382.00	-	-	-	(6,382.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	58,526.00	-	-	-	(58,526.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	457,413.00	-	-	-	(457,413.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	72,975.00	-	-	-	(72,975.00)
Food Services	7600	155,219.00	12,764.00	174,640.00	-	32,185.00
Central Services	7700	80,268.00	-	-	-	(80,268.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	576,652.00	-	-	149,323.00	(427,329.00)
Maintenance of Plant	8100	214,696.00	-	-	-	(214,696.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	35,483.00	-	-	-	(35,483.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		3,448,099.00	12,764.00	235,360.00	149,323.00	(3,050,652.00)

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
3,198,846.00
-
-
-
-
-
3,198,846.00
148,194.00
1,094,009.00
1,242,203.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET PREPARATORY HIGH BROWARD CAMPUS
 For the Fiscal Year Ended June 30, 2015

Exhibit J-2ci
 Page 147

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	746,869.00	-	-	-	(746,869.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	1,012.00	-	-	-	(1,012.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	32,153.00	-	-	-	(32,153.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	185,344.00	-	-	-	(185,344.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	32,775.00	-	-	-	(32,775.00)
Food Services	7600	120,299.00	3,433.00	117,251.00	-	385.00
Central Services	7700	35,702.00	-	-	-	(35,702.00)
Student Transportation Services	7800	385.00	-	-	-	(385.00)
Operation of Plant	7900	268,796.00	-	-	96,007.00	(172,789.00)
Maintenance of Plant	8100	72,743.00	-	-	-	(72,743.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		1,496,078.00	3,433.00	117,251.00	96,007.00	(1,279,387.00)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
1,285,492.00
-
-
-
-
-
1,285,492.00
6,105.00
510,593.00
516,698.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET PREPARATORY MIDDLE
 For the Fiscal Year Ended June 30, 2015

Exhibit J-2cj
 Page 148

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	821,543.00	-	63,535.00	-	(758,008.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	9,206.00	-	-	-	(9,206.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	42,882.00	-	-	-	(42,882.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	456,215.00	-	-	-	(456,215.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	50,025.00	-	-	-	(50,025.00)
Food Services	7600	96,956.00	14,860.00	108,047.00	-	25,951.00
Central Services	7700	58,868.00	-	-	-	(58,868.00)
Student Transportation Services	7800	14,234.00	-	-	-	(14,234.00)
Operation of Plant	7900	347,147.00	-	-	111,078.00	(236,069.00)
Maintenance of Plant	8100	105,962.00	-	-	-	(105,962.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,003,038.00	14,860.00	171,582.00	111,078.00	(1,705,518.00)

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	2,021,891.00
Investment Earnings	-
Miscellaneous	-
Special Items	-
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,021,891.00
Change in Net Assets	316,373.00
Net Assets - July 1, 2014	626,909.00
Net Assets - June 30, 2015	943,282.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET VILLAGE ACADEMY
 For the Fiscal Year Ended June 30, 2015

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	830,095.00	-	94,937.00	-	(735,158.00)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	2,872.00	-	-	-	(2,872.00)
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	37,250.00	-	-	-	(37,250.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	429,835.00	-	-	-	(429,835.00)
Facilities Acquisition and Construction	7400	3,284.00	-	-	-	(3,284.00)
Fiscal Services	7500	36,300.00	-	-	-	(36,300.00)
Food Services	7600	106,453.00	2,884.00	137,118.00	-	33,549.00
Central Services	7700	45,253.00	-	-	-	(45,253.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	416,822.00	-	-	70,113.00	(346,709.00)
Maintenance of Plant	8100	97,559.00	-	-	-	(97,559.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	13,620.00	-	-	-	(13,620.00)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,019,343.00	2,884.00	232,055.00	70,113.00	(1,714,291.00)

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
1,645,444.00
-
4,812.00
-
-
-
1,650,256.00
(64,035.00)
1,060,803.00
996,768.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOMERSET VILLAGE ACADEMY MIDDLE
 For the Fiscal Year Ended June 30, 2015

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	502,535.00	-	42,217.00	-	(460,318.00)
Student Support Services	6100	302.00	-	-	-	(302.00)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	21,200.00	-	-	-	(21,200.00)
General Administration	7200	-	-	-	-	-
School Administration	7300	60,095.00	-	-	-	(60,095.00)
Facilities Acquisition and Construction	7400	-	-	-	-	-
Fiscal Services	7500	16,950.00	-	-	-	(16,950.00)
Food Services	7600	49,091.00	1,346.00	64,026.00	-	16,281.00
Central Services	7700	31,001.00	-	-	-	(31,001.00)
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	180,489.00	-	-	37,855.00	(142,634.00)
Maintenance of Plant	8100	35,993.00	-	-	-	(35,993.00)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		897,656.00	1,346.00	106,243.00	37,855.00	(752,212.00)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
699,746.00
-
-
-
-
-
699,746.00
(52,466.00)
384,804.00
332,338.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SOUTH BROWARD MONTESSORI
 For the Fiscal Year Ended June 30, 2015

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	408,674.16	-	222,986.03	-	(185,688.13)
Student Support Services	6100	-	-	-	-	-
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	-	-	-	-	-
Instructional Staff Training Services	6400	-	-	-	-	-
Instructional Related Technology	6500	-	-	-	-	-
Board	7100	61,364.44	-	33,646.55	-	(27,717.89)
General Administration	7200	-	-	-	-	-
School Administration	7300	190,065.01	-	24,553.00	-	(165,512.01)
Facilities Acquisition and Construction	7400	85,488.00	-	-	-	(85,488.00)
Fiscal Services	7500	2,461.98	-	-	-	(2,461.98)
Food Services	7600	11,600.09	-	-	-	(11,600.09)
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	20,327.73	-	-	-	(20,327.73)
Maintenance of Plant	8100	14,304.79	-	-	-	(14,304.79)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		794,286.20	-	281,185.58	-	(513,100.62)

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, 2014

Net Assets - June 30, 2015

-
-
-
-
585,380.21
-
80,809.63
-
-
-
666,189.84
153,089.22
(128,798.62)
24,290.60

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SUNED HIGH SCHOOL
 For the Fiscal Year Ended June 30, 2015

Exhibit J-2cn
 Page 152

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	-	-	-	-	-
Student Support 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	-	-	-	-	-
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	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, 2014

Net Assets - June 30, 2015

-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-

*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 OF NORTH BROWARD
 For the Fiscal Year Ended June 30, 2015

Exhibit J-2co
 Page 153

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	-	-	-	-	-
Student Support 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	-	-	-	-	-
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	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, 2014
 Net Assets - June 30, 2015

-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 SUNSHINE ELEMENTARY
 For the Fiscal Year Ended June 30, 2015

Exhibit J-2cp
 Page 154

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	1,012,123.79	-	39,600.00	-	(972,523.79)
Student Support Services	6100	55,007.49	-	-	-	(55,007.49)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	63,026.06	-	36,125.00	-	(26,901.06)
Instructional Staff Training Services	6400	1,042.32	-	704.82	-	(337.50)
Instructional Related Technology	6500	15,174.53	-	-	-	(15,174.53)
Board	7100	116,852.20	-	-	-	(116,852.20)
General Administration	7200	-	-	-	-	-
School Administration	7300	185,792.55	-	-	-	(185,792.55)
Facilities Acquisition and Construction	7400	289,039.84	-	-	85,237.00	(203,802.84)
Fiscal Services	7500	69,644.67	-	-	-	(69,644.67)
Food Services	7600	179,513.74	3,745.25	172,448.52	-	(3,319.97)
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	73,116.00	-	-	-	(73,116.00)
Operation of Plant	7900	174,283.46	-	-	-	(174,283.46)
Maintenance of Plant	8100	27,916.19	-	-	-	(27,916.19)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	2,205.31	-	-	-	(2,205.31)
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		2,264,738.15	3,745.25	248,878.34	85,237.00	(1,926,877.56)

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
1,986,203.33
-
61,928.15
-
-
-
2,048,131.48
121,253.92
312,571.00
433,824.92

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 WEST BROWARD ACADEMY AT EXCELSIOR
 For the Fiscal Year Ended June 30, 2015

Exhibit J-2cq
 Page 155

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	173,910.60	-	-	-	(173,910.60)
Student Support Services	6100	31,006.36	-	-	-	(31,006.36)
Instructional Media Services	6200	-	-	-	-	-
Instruction and Curriculum Development Services	6300	500.00	-	-	-	(500.00)
Instructional Staff Training Services	6400	500.00	-	-	-	(500.00)
Instructional Related Technology	6500	1,273.73	-	-	-	(1,273.73)
Board	7100	63,699.64	-	-	-	(63,699.64)
General Administration	7200	-	-	-	-	-
School Administration	7300	62,216.85	-	-	-	(62,216.85)
Facilities Acquisition and Construction	7400	29,373.48	-	-	-	(29,373.48)
Fiscal Services	7500	-	-	-	-	-
Food Services	7600	4,860.00	-	-	-	(4,860.00)
Central Services	7700	-	-	-	-	-
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	17,626.14	-	-	-	(17,626.14)
Maintenance of Plant	8100	1,387.36	-	-	-	(1,387.36)
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	-	-	-	-	-
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-				-
Total Component Unit Activities		386,354.16	-	-	-	(386,354.16)

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

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
366,750.93
-
-
384.71
-
-
367,135.64
(19,218.52)
50,658.44
31,439.92

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
 NONMAJOR COMPONENT UNITS
 BROWARD EDUCATION FOUNDATION
 For the Fiscal Year Ended June 30, 2015

Exhibit J-2cr
 Page 156

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	-	-	-	-	-
Student Support 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	-	-	-	-	-
Student Transportation Services	7800	-	-	-	-	-
Operation of Plant	7900	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-
Administrative Technology Services	8200	-	-	-	-	-
Community Services	9100	2,938,229.00	60,381.00	2,879,419.00	-	1,571.00
Interest on Long-term Debt	9200	-	-	-	-	-
Unallocated Depreciation/Amortization Expense*		-	-	-	-	-
Total Component Unit Activities		2,938,229.00	60,381.00	2,879,419.00	-	1,571.00

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, 2014

 Net Assets - June 30, 2015

-
-
-
-
-
44,447.00
-
-
-
-
44,447.00
46,018.00
8,174,544.00
8,220,562.00

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

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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES (CONCLUDED)
 NONMAJOR COMPONENT UNITS
 TOTAL NONMAJOR COMPONENT UNITS
 For the Fiscal Year Ended June 30, 2015

Exhibit J-2cs
 Page 157

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	107,793,722.60	3,534,047.19	10,192,714.06	966,862.56	(93,100,098.79)
Student Support Services	6100	3,532,563.92	49,153.00	-	-	(3,483,410.92)
Instructional Media Services	6200	154,241.85	-	1,000.00	-	(153,241.85)
Instruction and Curriculum Development Services	6300	1,282,729.90	-	50,625.00	-	(1,232,104.90)
Instructional Staff Training Services	6400	195,264.63	-	2,906.82	-	(192,357.81)
Instructional Related Technology	6500	187,022.14	-	43,631.44	-	(143,390.70)
Board	7100	2,712,741.26	-	45,212.20	-	(2,667,529.06)
General Administration	7200	1,347,862.06	44,668.00	488.62	-	(1,302,705.44)
School Administration	7300	31,805,397.97	284,923.00	114,379.93	-	(31,406,095.04)
Facilities Acquisition and Construction	7400	8,568,406.00	-	45,856.26	4,622,815.59	(3,899,734.15)
Fiscal Services	7500	12,771,260.62	130,710.00	-	-	(12,640,550.62)
Food Services	7600	10,083,100.41	3,023,857.40	6,869,928.20	-	(189,314.81)
Central Services	7700	3,224,483.01	9,182.67	5,226.41	-	(3,210,073.93)
Student Transportation Services	7800	4,503,731.12	80,543.00	384,302.00	-	(4,038,886.12)
Operation of Plant	7900	38,610,198.94	429,406.00	503,657.68	4,335,551.00	(33,341,584.26)
Maintenance of Plant	8100	5,032,808.24	4,194.00	260,657.00	-	(4,767,957.24)
Administrative Technology Services	8200	105,902.20	636.00	-	-	(105,266.20)
Community Services	9100	5,901,495.08	3,174,823.57	2,987,180.00	-	260,508.49
Interest on Long-term Debt	9200	4,550,058.24	-	-	-	(4,550,058.24)
Unallocated Depreciation/Amortization Expense*		3,175,311.65				(3,175,311.65)
Total Component Unit Activities		245,538,301.84	10,766,143.83	21,507,765.62	9,925,229.15	(203,339,163.24)

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	203,271,592.80
Investment Earnings	44,624.03
Miscellaneous	4,963,086.01
Special Items	13,097.80
Extraordinary Items	-
Transfers	-
Total General Revenues, Special Items, Extraordinary Items and Transfers	208,292,400.64
Change in Net Assets	4,953,237.40
Net Assets - July 1, 2014	43,314,413.80
Net Assets - June 30, 2015	48,267,651.20

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

The notes to the financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GENERAL FUND
 For the Fiscal Year Ended June 30, 2015

Exhibit K-1
 FDOE Page 1
 Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	2,000,724.76
Miscellaneous Federal Direct	3199	76,607.00
Total Federal Direct	3100	2,077,331.76
<i>Federal Through State and Local:</i>		
Medicaid	3202	13,701,892.41
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	13,701,892.41
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	628,202,407.00
Workforce Development	3315	71,472,463.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	630,952.00
Adults with Disabilities	3318	783,201.05
CO&DS Withheld for Administrative Expenditure	3323	169,337.40
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	302,400.77
District Discretionary Lottery Funds	3344	980,316.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	300,110,012.00
Florida School Recognition Funds	3361	12,111,086.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	1,920,240.73
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	382,709.23
Total State	3300	1,017,511,625.18
<i>Local:</i>		
District School Taxes	3411	864,701,559.28
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	1,684,616.54
Interest on Investments	3431	1,561,312.58
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	(585,594.69)
Gifts, Grants and Bequests	3440	10,000.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	995,554.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	6,066,524.20
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	335,882.10
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	363,910.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	1,830,383.27
<i>Other Fees:</i>		
Preschool Program Fees	3471	1,407,328.96
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	13,608,679.75
Other Schools, Courses and Classes Fees	3479	2,486,851.36
<i>Miscellaneous Local:</i>		
Bus Fees	3491	570,512.00
Transportation Services Rendered for School Activities	3492	638,193.00
Sale of Junk	3493	28,828.62
Receipt of Federal Indirect Cost Rate	3494	7,398,318.48
Other Miscellaneous Local Sources	3495	44,051,871.12
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	16,230.58
Collections for Lost, Damaged and Sold Textbooks	3498	209,354.51
Receipt of Food Service Indirect Costs	3499	1,892,424.65
Total Local	3400	949,272,740.31
Total Revenues	3000	1,982,563,589.66

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, 2015

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	753,722,375.78	215,535,769.13	299,028,502.26	42,011.51	31,742,892.33	8,946,028.08	374,865.97	1,309,392,445.06
Student Support Services	6100	80,793,500.81	24,734,808.51	1,547,730.51		2,773,645.56	35,515.66	9,023.33	109,894,224.38
Instructional Media Services	6200	13,466,853.76	4,281,270.57	461,336.72		649,221.42	2,515,895.49	159,798.00	21,534,375.96
Instruction and Curriculum Development Services	6300	11,627,192.56	3,501,362.42	2,034,039.26		164,422.74	90,338.48	165,611.54	17,582,967.00
Instructional Staff Training Services	6400	2,331,406.66	394,894.55	1,049,513.36		193,707.79	14,147.48	207,093.60	4,190,763.44
Instruction-Related Technology	6500	16,032,004.24	5,021,793.33	21,385.26		23,198.59	124,160.28		21,222,541.70
Board	7100	2,166,359.93	708,639.86	1,580,307.97		20,176.95	798.97	43,754.39	4,520,038.07
General Administration	7200	4,094,714.41	997,357.48	390,202.56		63,752.05	46,215.72	67.50	5,592,309.72
School Administration	7300	99,417,330.71	28,352,812.41	693,982.85		244,048.53	253,207.23	16,188.85	128,977,570.58
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	5,832,869.74	1,968,699.29	364,211.38		30,849.25	29,416.48	155,323.92	8,381,370.06
Food Services	7600								0.00
Central Services	7700	16,491,912.08	31,634,587.42	2,766,671.38		1,943,885.47	191,303.17		53,028,359.52
Student Transportation Services	7800	46,144,083.39	18,974,441.85	2,421,313.56	8,596,383.57	4,221,204.25	187,256.55	4,080.00	80,548,763.17
Operation of Plant	7900	61,873,364.69	5,623,900.53	50,277,320.92	48,594,576.01	4,258,564.33	231,923.99	203,179.34	171,062,829.81
Maintenance of Plant	8100	5,533,035.92	1,635,341.96	38,524,996.16	582,756.22	15,930,905.22	121,683.64	71,734.83	62,400,453.95
Administrative Technology Services	8200	1,894,772.78	528,365.97	103,584.69		64,753.01	17,191.78		2,608,668.23
Community Services	9100	10,712,262.72	1,425,386.89	1,384,316.33	544.86	2,251,022.12	1,153,849.93	896,115.54	17,823,498.39
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						4,863,510.81		4,863,510.81
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720							123,913.48	123,913.48
Total Expenditures		1,132,134,040.18	345,319,432.17	402,649,415.17	57,816,272.17	64,576,249.61	18,822,443.74	2,430,750.29	2,023,748,603.33
Excess (Deficiency) of Revenues Over Expenditures									(41,185,013.67)

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, 2015

Exhibit K-1
FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	64,190,407.00
From Special Revenue Funds	3640	803,214.90
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	64,993,621.90
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	(5,016,888.00)
To Capital Projects Funds	930	(1,764,450.00)
To Special Revenue Funds	940	(40,000.00)
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(6,821,338.00)
Total Other Financing Sources (Uses)		58,172,283.90
Net Change In Fund Balance		16,987,270.23
Fund Balance, July 1, 2014	2800	144,780,663.77
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	20,360,808.57
Restricted Fund Balance	2720	3,972,621.79
Committed Fund Balance	2730	54,634,639.00
Assigned Fund Balance	2740	23,198,539.13
Unassigned Fund Balance	2750	59,601,325.51
Total Fund Balances, June 30, 2015	2700	161,767,934.00

**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, 2015**

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

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	59,269,149.88
School Breakfast Reimbursement	3262	15,430,374.45
Afterschool Snack Reimbursement	3263	1,061,171.99
Child Care Food Program	3264	2,342,917.72
USDA-Donated Commodities	3265	7,488,969.79
Cash in Lieu of Donated Foods	3266	194,588.50
Summer Food Service Program	3267	1,136,610.63
Fresh Fruit and Vegetable Program	3268	641,999.08
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	87,565,782.04
<i>State:</i>		
School Breakfast Supplement	3337	572,369.00
School Lunch Supplement	3338	766,276.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	1,338,645.00
<i>Local:</i>		
Interest on Investments	3431	277,663.71
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(119,966.54)
Gifts, Grants and Bequests	3440	0.00
Student Lunches	3451	10,729,056.40
Student Breakfasts	3452	481,211.30
Adult Breakfasts/Lunches	3453	1,136,506.05
Student and Adult á la Carte Fees	3454	4,500,391.93
Student Snacks	3455	98,367.80
Other Food Sales	3456	63,751.54
Other Miscellaneous Local Sources	3495	215,653.31
Refunds of Prior Year's Expenditures	3497	15,260.88
Total Local	3400	17,397,896.38
Total Revenues	3000	106,302,323.42

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, 2015

Exhibit K-2
 FDOE Page 5
 Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	26,140,139.97
Employee Benefits	200	13,687,732.30
Purchased Services	300	5,459,057.82
Energy Services	400	2,097,655.65
Materials and Supplies	500	50,673,216.27
Capital Outlay	600	464,379.12
Other	700	1,948,884.14
Other Capital Outlay (Function 9300)	600	2,200,610.09
Total Expenditures		102,671,675.36
Excess (Deficiency) of Revenues Over Expenditures		3,630,648.06
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		3,630,648.06
Fund Balance, July 1, 2014	2800	43,363,260.68
Adjustments to Fund Balance	2891	0.00
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	2,950,591.51
Restricted Fund Balance	2720	44,043,317.23
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2015	2700	46,993,908.74

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, 2015

Exhibit K-3
 FDOE Page 6
 Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	14,224,749.47
Workforce Innovation and Opportunity Act	3170	696,945.71
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	5,748,392.80
Miscellaneous Federal Direct	3199	18,288,314.94
Total Federal Direct	3100	38,958,402.92
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	2,837,930.29
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	52,487,558.91
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	2,057,860.21
English Literacy and Civics Education	3222	787,950.54
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>NCLB - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	63,361,089.94
Teacher and Principal Training and Recruiting - Title II, Part A	3225	8,600,634.13
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	880,093.41
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	3,800,102.35
Miscellaneous Federal Through State	3299	2,226,217.81
Total Federal Through State and Local	3200	137,039,437.59
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	5,050,302.07
Total State	3300	5,050,302.07
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	5,215,852.94
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	5,215,852.94
Total Revenues	3000	186,263,995.52

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, 2015

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	70,510,701.69	25,234,143.47	18,835,005.28		4,061,292.35	4,855,309.39	32,118.25	123,528,570.43
Student Support Services	6100	3,669,655.41	1,064,680.77	1,528,638.33		461,432.62	53,840.60	41,421.65	6,819,669.38
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	19,483,875.50	4,598,124.67	1,411,180.35		688,969.68	200,363.06	63,170.33	26,445,683.59
Instructional Staff Training Services	6400	6,526,192.52	813,468.15	3,349,208.37		536,786.05	706,633.14	80,451.55	12,012,739.78
Instruction-Related Technology	6500	319.38	6.72			69,128.74			69,454.84
Board	7100								0.00
General Administration	7200	298,429.47	76,948.26					6,774,201.79	7,149,579.52
School Administration	7300	176,500.00	3,679.54						180,179.54
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	70,599.60	18,951.30						89,550.90
Food Services	7600								0.00
Central Services	7700	127,280.07	32,376.44	146,281.46		2,280.00			308,217.97
Student Transportation Services	7800	251,956.17	121,422.28	262,068.86				341.93	635,789.24
Operation of Plant	7900	40,198.69	12,253.30	55,661.00					108,112.99
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	707,542.72	131,919.19	303,359.12		67,341.22	12,784.90	5,804,318.67	7,027,265.82
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						219,544.38		219,544.38
Other Capital Outlay	9300						1,709,637.14		1,709,637.14
Total Expenditures		101,863,251.22	32,107,974.09	25,891,402.77	0.00	5,887,230.66	7,758,112.61	12,796,024.17	186,303,995.52
Excess (Deficiency) of Revenues over Expenditures									(40,000.00)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610	40,000.00							
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	40,000.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)			40,000.00						
Net Change in Fund Balance			0.00						
Fund Balance, July 1, 2014	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2015	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, 2015

Exhibit K-4
 FDOE Page 8
 Funds 430

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 Innovation and Opportunity Act (WIOA)	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>					
Career and Technical Education	3201				0.00
Race to the Top	3214			16,341,926.77	16,341,926.77
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				0.00
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	0.00	0.00	16,341,926.77	16,341,926.77
<i>State:</i>					
State Through Local	3380				0.00
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	0.00	0.00
<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
Other Miscellaneous Local Sources	3495				0.00
Refunds of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	16,341,926.77	16,341,926.77

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, 2015

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2014	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2015	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, 2015

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Excess (Deficiency) of Revenues over Expenditures</i>									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2014	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2015	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, 2015

Exhibit K-4
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 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	7,515,682.63	691,098.86	2,017,647.70			783,212.18		11,007,641.37
Student Support Services	6100	144,846.29	13,760.37						158,606.66
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	624,217.46	175,430.95	82,558.12					882,206.53
Instructional Staff Training Services	6400	502,874.89	5,654.85	851,862.54		144,364.40			1,504,756.68
Instruction-Related Technology	6500	536.52	50.97						587.49
Board	7100								0.00
General Administration	7200							565,187.36	565,187.36
School Administration	7300	98.80	2.80	1,377,000.00					1,377,101.60
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700	336,164.30	74,591.75	41,029.00					451,785.05
Student Transportation Services	7800								0.00
Operation of Plant	7900	1,140.51	3.42						1,143.93
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						392,910.10		392,910.10
Total Expenditures		9,125,561.40	960,593.97	4,370,097.36	0.00	144,364.40	1,176,122.28	565,187.36	16,341,926.77
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2014	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2015	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, 2015

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								22,989.67
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								(10,605.73)
Gifts, Grants and Bequests	3440								10,000.00
Other Miscellaneous Local Sources	3495								1,422,181.55
Total Local	3400								1,444,565.49
Total Revenues	3000								1,444,565.49
EXPENDITURES	Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800				8,250.00				8,250.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100			195,596.99		185,956.07	4,961.77	865.00	387,379.83
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						1,399.00		1,399.00
Total Expenditures		0.00	0.00	203,846.99	0.00	185,956.07	6,360.77	865.00	397,028.83
Excess (Deficiency) of Revenues over Expenditures									1,047,536.66
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910		(803,214.90)						
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700		(803,214.90)						
Total Other Financing Sources (Uses)			(803,214.90)						
Net Change in Fund Balance									244,321.76
Fund Balance, July 1, 2014	2800								2,909,033.53
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								3,153,355.29
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2015	2700								3,153,355.29

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2015

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 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
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	7,834,061.03							7,834,061.03
SBE/COBI Bond Interest	3326	6,756.67							6,756.67
Racing Commission Funds	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	7,840,817.70	0.00	0.00	0.00	0.00	0.00	0.00	7,840,817.70
<i>Local:</i>									
District Debt Service Taxes	3412					12,859.58			12,859.58
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431					2,139.29		2,183.23	4,322.52
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433						105,909.88		105,909.88
Gifts, Grants and Bequests	3440					(1,068.50)	(11,671.46)	166,314.07	153,574.11
Other Miscellaneous Local Sources	3495					1,758.32			1,758.32
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	15,688.69	94,238.42	168,497.30	278,424.41
Total Revenues	3000	7,840,817.70	0.00	0.00	0.00	15,688.69	94,238.42	168,497.30	8,119,242.11
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	6,445,000.00					77,646,139.36	4,540,000.00	88,631,139.36
Interest	720	1,362,703.75					71,551,385.17	8,061,475.40	80,975,564.32
Dues and Fees	730	19,566.04				1,147,953.00	2,188,461.00		3,355,980.04
Miscellaneous	790								0.00
Total Expenditures		7,827,269.79	0.00	0.00	0.00	1,147,953.00	151,385,985.53	12,601,475.40	172,962,683.72
Excess (Deficiency) of Revenues Over Expenditures		13,547.91	0.00	0.00	0.00	(1,132,264.31)	(151,291,747.11)	(12,432,978.10)	(164,843,441.61)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715	9,200,000.00							9,200,000.00
Premium on Refunding Bonds	3792	629,938.29							629,938.29
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	(10,015,817.55)							(10,015,817.55)
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agreements (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610						5,016,888.00		5,016,888.00
From Capital Projects Funds	3630					1,147,953.00	150,940,051.52	12,573,852.10	164,661,852.62
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	1,147,953.00	155,956,939.52	12,573,852.10	169,678,744.62
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	920								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		(185,879.26)	0.00	0.00	0.00	1,147,953.00	157,892,358.71	12,573,852.10	171,428,284.55
Net Change in Fund Balances		(172,331.35)	0.00	0.00	0.00	15,688.69	6,600,611.60	140,874.00	6,584,842.94
Fund Balance, July 1, 2014	2800	845,466.39				277,239.37	(5,228,276.81)	234,507.10	(3,871,063.95)
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	673,135.04				292,928.06	1,372,334.80	375,381.10	2,713,779.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2015	2700	673,135.04	0.00	0.00	0.00	292,928.06	1,372,334.80	375,381.10	2,713,779.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2015

Exhibit K-7
 FDOE Page 14
 Funds 300

REVENUES	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Cap. Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						3,011,811.82					3,011,811.82
Interest on Undistributed CO&DS	3325						74,074.24					74,074.24
Racing Commission Funds	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				4,530,314.00							4,530,314.00
Classrooms First Program	3392											0.00
District Effort Recognition Program	3394											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397									13,165,407.00		13,165,407.00
Special Facility Construction Account	3398											0.00
Other Miscellaneous State Revenues	3399							197,666.00		451,741.88		649,407.88
Total State Sources	3300	0.00	0.00	0.00	4,530,314.00	0.00	3,085,886.06	197,666.00	0.00	13,617,148.88	0.00	21,431,014.94
<i>Local:</i>												
District Local Capital Improvement Tax	3413							218,479,792.20				218,479,792.20
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431	13,427.98					49,134.40	512,418.53		316,166.76	32,137.39	923,285.06
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433	(7,207.98)					(22,038.73)	(242,883.00)		(128,964.93)	(11,669.13)	(412,763.77)
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495							5,310,448.90		4,575,486.97		9,885,935.87
Impact Fees	3496									15,727,902.81		15,727,902.81
Total Local Sources	3400	6,220.00	0.00	0.00	0.00	0.00	27,095.67	224,059,776.63	0.00	20,490,591.61	20,468.26	244,604,152.17
Total Revenues	3000	6,220.00	0.00	0.00	4,530,314.00	0.00	3,112,981.73	224,257,442.63	0.00	34,107,740.49	20,468.26	266,035,167.11
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620									66,916.52		66,916.52
Buildings and Fixed Equipment	630									2,534,516.29	364,844.74	2,899,361.03
Furniture, Fixtures and Equipment	640	594,997.06				904,533.69	302,881.32	1,853,482.78		22,402,510.65	847.44	26,059,252.94
Motor Vehicles (Including Buses)	650	12,500.00										1,667,490.14
Land	660									1,654,990.14		1,667,490.14
Improvements Other Than Buildings	670							521,275.25		3,137,458.88	186,134.20	3,844,868.33
Remodeling and Renovations	680	3,947.14			6,132.64	1,321,824.22	662,487.93	13,132,796.91		23,748,893.25	1,108,170.84	39,984,252.93
Computer Software	690							3,000.00		62,881.98		65,881.98
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730							6,241.58				6,241.58
Miscellaneous	790											0.00
Total Expenditures		611,444.20	0.00	0.00	6,132.64	2,226,357.91	971,610.83	15,510,554.94	0.00	53,608,167.71	1,659,997.22	74,594,265.45
Excess (Deficiency) of Revenues Over Expenditures		(605,224.20)	0.00	0.00	4,524,181.36	(2,226,357.91)	2,141,370.90	208,746,887.69	0.00	(19,500,427.22)	(1,639,528.96)	191,440,901.66

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710					163,786,942.00						163,786,942.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720									30,000,000.00		30,000,000.00
Sale of Capital Assets	3730							513,700.00		317,090.06		830,790.06
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
<i>Transfers In:</i>												
From General Fund	3610									1,764,450.00		1,764,450.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,764,450.00	0.00	1,764,450.00
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910				(4,530,314.00)			(46,494,686.00)		(13,165,407.00)		(64,190,407.00)
To Debt Service Funds	920					(1,147,953.00)		(150,473,804.16)		(13,032,649.91)	(7,449.55)	(164,661,856.62)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	(4,530,314.00)	(1,147,953.00)	0.00	(196,968,490.16)	0.00	(26,198,056.91)	(7,449.55)	(228,852,263.62)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(4,530,314.00)	162,638,989.00	0.00	(196,454,790.16)	0.00	5,883,483.15	(7,449.55)	(32,470,081.56)
Net Change in Fund Balances		(605,224.20)	0.00	0.00	(6,132.64)	160,412,631.09	2,141,370.90	12,292,097.53	0.00	(13,616,944.07)	(1,646,978.51)	158,970,820.10
Fund Balance, July 1, 2014	2800	2,086,429.15			190,700.20	0.00	6,290,235.94	86,843,164.81		114,816,250.28	17,989,295.19	228,216,075.57
Adjustments to Fund Balances	2891											0.00
<i>Ending Fund Balance:</i>												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720	1,481,204.95			184,567.56	160,412,631.09	8,431,606.84	99,135,262.34		101,199,306.21	16,342,316.68	387,186,895.67
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2015	2700	1,481,204.95	0.00	0.00	184,567.56	160,412,631.09	8,431,606.84	99,135,262.34	0.00	101,199,306.21	16,342,316.68	387,186,895.67

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUND
 For the Fiscal Year Ended June 30, 2015

REVENUES		Account Number								
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
Total Revenues		3000							0.00	
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student Support Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instruction-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal		710								0.00
Interest		720								0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures										
OTHER FINANCING SOURCES (USES)		Account Number								
and CHANGES IN FUND BALANCES										
Sale of Capital Assets		3730								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600							0.00	
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700							0.00	
Total Other Financing Sources (Uses)										
0.00										
Net Change in Fund Balance										
0.00										
Fund Balance, July 1, 2014		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2015		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, 2015

Exhibit K-9
 FDOE Page 17
 Funds 900

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2014	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2015	2780								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, 2015

Exhibit K-10
 FDOE Page 18
 Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481							60,759,457.04	60,759,457.04
Charges for Sales	3482							947,703.78	947,703.78
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	61,707,160.82	61,707,160.82
OPERATING EXPENSES (Function 9900)									
Salaries	100							43,627,182.32	43,627,182.32
Employee Benefits	200							12,724,144.80	12,724,144.80
Purchased Services	300							2,619,029.69	2,619,029.69
Energy Services	400								0.00
Materials and Supplies	500							162,042.75	162,042.75
Capital Outlay	600							2,547,251.30	2,547,251.30
Other	700								0.00
Depreciation and Amortization Expense	780							132,726.60	132,726.60
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	61,812,377.46	61,812,377.46
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	(105,216.64)	(105,216.64)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431							917.19	917.19
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433							(551.73)	(551.73)
Gifts, Grants and Bequests	3440							133,584.00	133,584.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810							(655.43)	(655.43)
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	133,294.03	133,294.03
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	28,077.39	28,077.39
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	28,077.39	28,077.39
Net Position, July 1, 2014	2880		0.00					77,795.29	77,795.29
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2015	2780		0.00					105,872.68	105,872.68

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS
 June 30, 2015

Exhibit K-11
 FDOE Page 19
 Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2014	Additions	Deductions	Ending Balance June 30, 2015
Cash	1110	9,808,510.69	75,097,745.78	73,345,127.99	11,561,128.48
Investments	1160	4,739,628.56	3,486,314.99	4,462,812.43	3,763,131.12
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		14,548,139.25	78,584,060.77	77,807,940.42	15,324,259.60
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	267,936.78	296,221.53	267,936.78	296,221.53
Internal Accounts Payable	2290	13,899,030.76	77,839,256.54	77,158,831.93	14,579,455.37
Due to Budgetary Funds	2161	381,171.71	448,582.70	381,171.71	448,582.70
Total Liabilities		14,548,139.25	78,584,060.77	77,807,940.42	15,324,259.60

	Account Number	Governmental Activities Total Balance [1] June 30, 2015	Business-Type Activities Total Balance [1] June 30, 2015	Total	Governmental Activities - Debt Principal Payments 2014-15	Governmental Activities - Principal Due Within One Year 2015-16	Governmental Activities - Debt Interest Payments 2014-15	Governmental Activities - Interest Due Within One Year 2015-16
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315	51,559,922.64		51,559,922.64	7,953,077.36	10,941,833.85	578,316.17	865,342.90
Bonds Payable								
SBE/COBI Bonds Payable	2321	26,260,000.00		26,260,000.00	6,445,000.00	7,653,000.00	1,604,703.75	1,777,706.97
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	26,260,000.00	0.00	26,260,000.00	6,445,000.00	7,653,000.00	1,604,703.75	1,777,706.97
Liability for Compensated Absences	2330	156,461,777.88		156,461,777.88				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	1,399,056,110.00		1,399,056,110.00	69,640,000.00	66,230,000.00	69,721,148.86	69,721,148.86
Qualified Zone Academy Bonds (QZAB) Payable	2342	318,372.00		318,372.00	53,062.00	53,062.00		
Qualified School Construction Bonds (QSCB) Payable	2343	92,478,000.00		92,478,000.00	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			4,729,340.00	4,729,340.00
Other Lease-Purchase Agreements Payable	2349	20,140,000.00		20,140,000.00			1,033,625.00	1,033,625.00
Total Lease-Purchase Agreements Payable	2340	1,575,902,482.00	0.00	1,575,902,482.00	74,233,062.00	70,823,062.00	78,816,249.26	78,816,249.26
Estimated Liability for Long-Term Claims	2350	79,531,774.00		79,531,774.00				
Net Other Postemployment Benefits Obligation	2360	72,010,425.00		72,010,425.00				
Net Pension Liability	2365			0.00				
Estimated PECO Advance Payable	2370	12,754,621.18		12,754,621.18				
Other Long-Term Liabilities	2380	16,401,320.52		16,401,320.52				
Derivative Instrument	2390	43,947,997.24		43,947,997.24				
Total Long-Term Liabilities		2,034,830,320.46	0.00	2,034,830,320.46	88,631,139.36	89,417,895.85	80,999,269.18	81,459,299.13

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2015, 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, 2015

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2014	Returned To FDOE	Revenues [1] 2014-15	Expenditures 2014-15	Flexibility [2] 2014-15	Unexpended June 30, 2015
Class Size Reduction Operating Funds (3355)	94740	0.00	0.00	300,110,012.00	300,110,012.00		0.00
Class Size Reduction Capital Outlay (3396)	91050	0.00	0.00	0.00	0.00		0.00
Excellent Teaching Program (3363)	90570	0.00	0.00	0.00	0.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	0.00	0.00	2,118,867.00	69,250.00		2,049,617.00
Florida School Recognition Funds (3361)	92040	667,566.88	0.00	12,111,086.00	12,084,963.42		693,689.46
Instructional Materials (FEFP Earmark) [3]	90880	0.00	0.00	19,968,930.00	19,968,930.00	0.00	0.00
Library Media (FEFP Earmark) [3]	90881	0.00	0.00	1,139,999.00	1,139,999.00	0.00	0.00
Preschool Projects (3372)	97950	0.00	0.00	0.00	0.00		0.00
Public School Technology	90320	0.00	0.00		0.00		0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	294,990.19	0.00	12,060,947.00	12,197,576.32	0.00	158,360.87
Safe Schools (FEFP Earmark) [5]	90803	0.00	0.00	6,110,719.00	6,110,719.00	0.00	0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030	0.00	0.00		0.00		0.00
Student Transportation (FEFP Earmark)	90830	0.00	0.00	30,637,946.00	30,637,946.00	0.00	0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	0.00	0.00	53,302,026.00	53,302,026.00	0.00	0.00
Teacher Training	91290	0.00	0.00		0.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	0.00	0.00	4,409,311.00	4,409,311.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	116,363.84	0.00	1,691,923.49	977,023.60		831,263.73
Voluntary Prekindergarten - Summer Program (3371)	96441	213,272.51	0.00	228,317.24	201,899.01		239,690.74

[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 statewide standardized English Language Arts 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, 2015

Exhibit K-14
 FDOE Page 22

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	147,520.14	6,127.94	0.00	0.00	153,648.08
Bottled Gas	421	997,226.18	10,640.03	0.00	0.00	1,007,866.21
Electricity	430	47,958,500.04	2,080,715.16	0.00	0.00	50,039,215.20
Heating Oil	440	0.00	0.00	0.00	0.00	0.00
Total		49,103,246.36	2,097,483.13	0.00	0.00	51,200,729.49
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	190,426.42		0.00	0.00	190,426.42
Diesel Fuel	460	7,707,731.02		0.00	0.00	7,707,731.02
Oil and Grease	540	0.00		0.00	0.00	0.00
Total		7,898,157.44		0.00	0.00	7,898,157.44

	Subobject	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	1,155,198.00	1,155,198.00
EXPENDITURES FOR CAPITALIZED AV MATERIALS:						
Capitalized Audiovisual Materials	621	35,629.93	49,950.00	0.00		85,579.93

	Subobject	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:						
<i>Professional and Technical Services:</i>						
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
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391	0.00	0.00	0.00	0.00	0.00
Subawards Under Subagreements - In Excess of \$25,000	392	0.00	0.00	0.00	0.00	0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	4,506,488.67
Food	570	39,021,731.89
Donated Foods	580	7,144,995.71

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2015

Exhibit K-14
 FDOE Page 23

	Subobject	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	413,692,342.00	25,474,872.00	4,868,108.00	444,035,322.00
Basic Programs 101, 102 and 103 (Function 5100)	140	4,594,526.90	672,232.63	0.00	5,266,759.53
Basic Programs 101, 102 and 103 (Function 5100)	750	0.00	0.00	0.00	0.00
Total Basic Program Salaries		418,286,868.90	26,147,104.63	4,868,108.00	449,302,081.53
Other Programs 130 (ESOL) (Function 5100)	120	47,610,708.00	4,124,710.00	634,944.00	52,370,362.00
Other Programs 130 (ESOL) (Function 5100)	140	528,771.40	108,843.12	0.00	637,614.52
Other Programs 130 (ESOL) (Function 5100)	750	0.00	0.00	0.00	0.00
Total Other Program Salaries		48,139,479.40	4,233,553.12	634,944.00	53,007,976.52
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	159,210,791.00	7,868,383.00	1,506,181.00	168,585,355.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	1,768,218.04	207,631.42	0.00	1,975,849.46
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	0.00	0.00	0.00	0.00
Total ESE Program Salaries		160,979,009.04	8,076,014.42	1,506,181.00	170,561,204.46
Career Program 300 (Function 5300)	120	13,990,069.00	42,359.00	109,876.00	14,142,304.00
Career Program 300 (Function 5300)	140	155,375.73	1,117.77	0.00	156,493.50
Career Program 300 (Function 5300)	750	0.00	0.00	0.00	0.00
Total Career Program Salaries		14,145,444.73	43,476.77	109,876.00	14,298,797.50
Total		641,550,802.07	38,500,148.94	7,119,109.00	687,170,060.01

	Subobject	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	15,960,939.56	162,541.89	0.00	16,123,481.45

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2015

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
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							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)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	272,828,198.64			272,828,198.64
Food Service Special Revenue Fund	410	0.00			0.00
Other Federal Programs Special Revenue Fund	420	5,181,611.98			5,181,611.98
Federal Economic Stimulus Special Revenue Funds	430	220,496.50			220,496.50
Total Charter School Distributions		278,230,307.12	0.00	0.00	278,230,307.12

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	382,135.31
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total:	5900	382,135.31

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2014	Earnings 2014-15	Expenditures 2014-15	Unexpended June 30, 2015
Earnings, Expenditures and Carryforward Amounts:	782,482.00	13,701,892.41	9,317,441.96	5,166,932.45

<i>Expenditure Program or Activity:</i>	
Exceptional Student Education	
School Nurses and Health Care Services	2,145,278.30
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	7,172,163.46
Student Services	
Consultants	
Other	
Total Expenditures	9,317,441.76

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount:</i>		
Total Assets and Deferred Outflows of Resources	100	
Total Liabilities and Deferred Inflows of Resources	100	

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2015

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	760,434.36	97,803.89	995.20		65,041.04			924,274.49
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	186,530.41	56,652.35	5,583.68		1,446.09	3,477.86	20.00	253,710.39
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800			1,378.00					1,378.00
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		946,964.77	154,456.24	7,956.88	0.00	66,487.13	3,477.86	20.00	1,179,362.88

[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, 2015

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	7,488,969.79	
Florida Department of Education:				
School Breakfast Program (SBP)	10.553	321	15,430,374.45	
National School Lunch Program (NSLP)	10.555	300	60,314,246.44	
Summer Food Service Program for Children (SFSPC)	10.559	323,324,325	1,152,686.06	
Total Child Nutrition Cluster			84,386,276.74	
Fresh Fruit and Vegetable Program	10.582	None	641,999.08	
Child and Adult Care Food Program	10.558	None	2,537,506.22	
Total United States Department of Agriculture			87,565,782.04	
United States Department of Labor:				
<u>Indirect:</u>				
Florida Department of Education:				
Workforce Investment Act - Youth Activities	17.259	None	696,945.71	
Total United States Department of Labor			696,945.71	
United States Department of Justice:				
<u>Indirect:</u>				
Department of Justice:				
Second Chance Act Reentry Initiative	16.812	None	224,465.66	
Total United States Department of Justice			224,465.66	
United States Department of Education:				
<u>Direct:</u>				
Student Financial Assistance Cluster:				
Federal Supplemental Educational Opportunity Grant	84.007	None	143,790.00	
Federal Pell Grant Program	84.063	None	5,644,602.80	
Total Student Financial Assistance Cluster:			5,788,392.80	
Magnet Schools Assistance	84.165	None	4,065,598.22	
Safe and Drug-Free Schools and Communities - National Programs	84.184	None	438,924.25	
Fund for the Improvement of Education	84.215	None	692,580.37	
Transition To Teaching	84.350	None	464,178.09	
High School Graduation Initiative	84.360	None	790,880.29	
Total Direct			12,240,554.02	
<u>Indirect:</u>				
Florida Department of Education:				
Special Education Cluster (IDEA):				
Special Education - Grants to States (IDEA, Part B)	84.027	262,263	51,141,829.23	
Special Education - Preschool Grants (IDEA Preshcool)	84.173	266,267	1,345,729.68	
Total Special Education Cluster			52,487,558.91	-

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 SCHEDULE 5
 SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Fiscal Year Ended June 30, 2015

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):				
<u>Indirect (Continued):</u>				
Title I, Part A Cluster:				
Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)	84.010	212,223,226	61,941,143.08	
Total Title I Part A Cluster			61,941,143.08	-
School Improvement Grants Cluster:				
School Improvement Grants	84.377	126	1,286,165.90	
Total School Improvement Grants Cluster			1,286,165.90	-
State Fiscal Stabilization Fund Cluster:				
ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grant, Recovery Act Recovery Act	84.395	RL1,RG3,RG4,RA1	16,385,022.07	
Total State Fiscal Stabilization Fund Cluster			16,385,022.07	-
Education of Homeless Children and Youth Cluster:				
Education for Homeless Children and Youth	84.196	127	101,204.68	
Total Education of Homeless Children and Youth Cluster			101,204.68	-
Adult Education - State Grant Program	84.002	191,193	2,845,810.75	
Migrant Education: State Grant Program	84.011	217	133,780.96	
Career and Technical Education - Basic Grants to States	84.048	151,161	2,837,930.29	
Charter Schools	84.282	298	1,833,321.17	
Twenty-First Century Community Learning Centers	84.287	244	880,093.41	
English Language Acquisition Grants	84.365	102	3,800,102.35	
Improving Teacher Quality State grants	84.367	224	8,600,634.13	
Teacher Incentive Fund	84.374	N/A	11,034,200.57	
Investing in Innovation (i3) Fund	84.411	N/A	317,183.44	
Total Indirect			164,484,151.71	-
Total United States Department of Education			176,724,705.73	-
United States Department of Health and Human Services:				
<u>Direct:</u>				
Public Health Service				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	None	94,573.30	
Head Start Cluster:				
Head Start	93.600	None	14,137,967.83	
Total Head Start Cluster			14,232,541.13	-
Center For Disease Control				
Cooperative Agreements to Support Comprehensive Schools Health				
Cooperative Agreements To Promote Adolescent Health Through School-Based Hiv/S	93.079	None	569,695.83	
Injury Prevention and Control Research and State and Community Based Programs	93.136	None	80,030.40	
Total Direct			14,882,267.36	-
<u>Indirect:</u>				
Florida Agency for Workforce Innovation:				
CCDF Cluster:				
Early Learning Coalition of Broward County, Inc:				
Child Care and Development Block Fund	93.575	None	144,026.60	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	None	280,088.59	
Florida Department of Children and Families:				
ARRA - Child Care and Development Block Grant	93.713	None	161,615.10	
Total CCDF Cluster			585,730.29	-

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
 SCHEDULE 5
 SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Fiscal Year Ended June 30, 2015

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):				
<u>Indirect (Continued):</u>				
Florida Department of Education:				
Florida Department of Children and Families:				
Temporary Assistance for Needy Families	93.558	None	243,169.33	
Social Services Block Grant	93.667	None	746.68	
Block Grant for Prevention and Treatment of Substance Abuse	93.959	None	225,177.76	
Total Indirect:			1,054,824.06	
Total United States Department of Health and Human Services			15,937,091.42	
United States Department of Homeland Security:				
<u>Indirect:</u>				
Division of Emergency Management:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	None	155,375.44	
Florida Department of Law Enforcement: Homeland Security Grant Program	97.067	None	-	
Total United States Department of Homeland Security			155,375.44	
United States Department of Defense:				
<u>Direct:</u>				
Army Junior Reserve Officers Training Corps	None	None	1,488,312.49	
Air Force Junior Reserve Officers Training Corps	None	None	197,599.85	
Marine Corps Junior Reserve Officers Training Corps	None	None	139,075.00	
Navy Junior Reserve Officers Training Corps	None	None	329,400.59	
Total United States Department of Defense			2,154,387.93	
Total Expenditures of Federal Awards			283,458,753.93	-

- Notes:
- (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the 2014-15 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 2014-15 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.