



THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

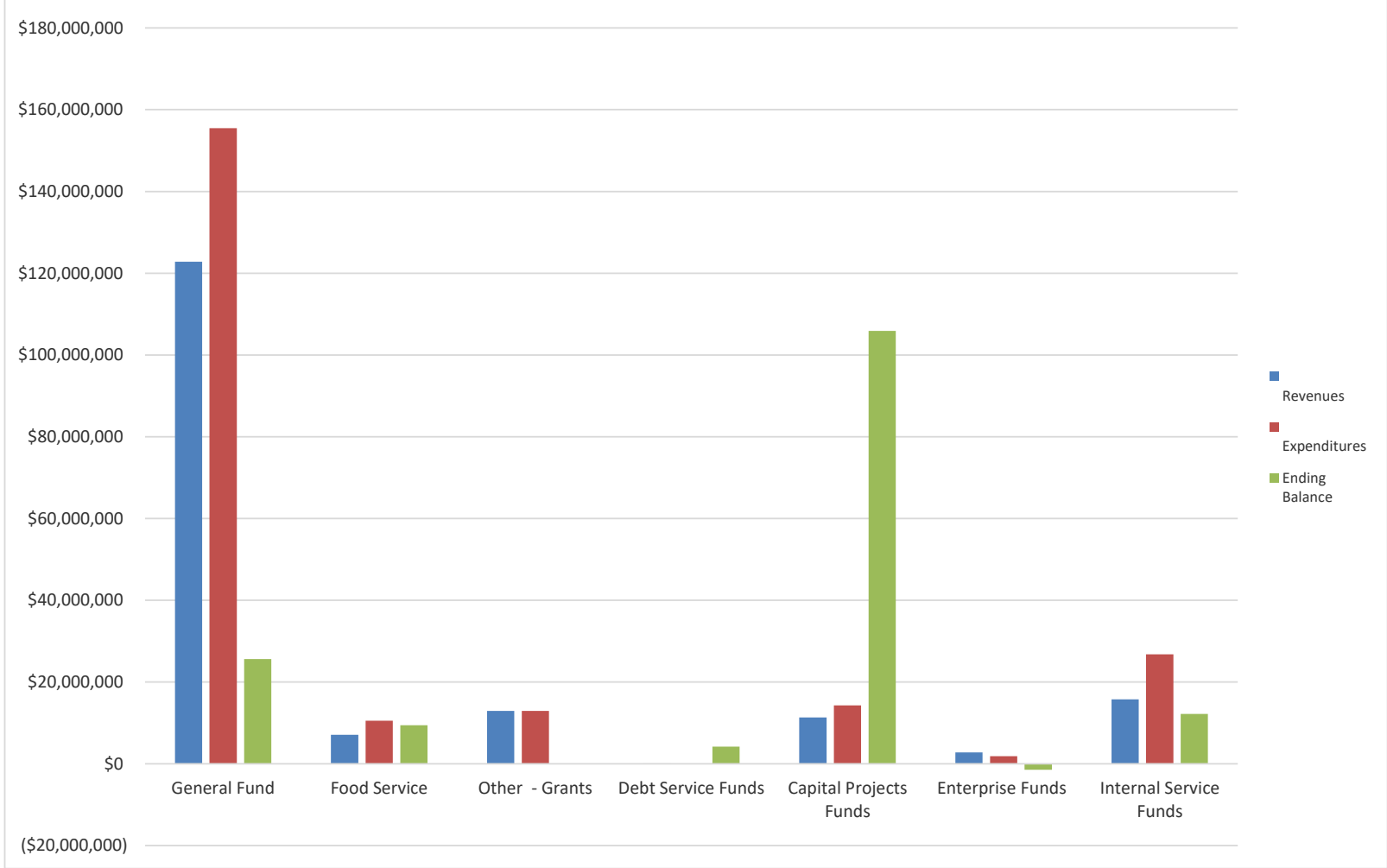
FINANCIAL STATEMENTS

FOR THE PERIOD ENDING OCTOBER 31, 2018

**Brevard County School Board
 Monthly Financial Report Summary
 For Period Ending October 31, 2018**

Fund	Beginning Balance	2018 - 19 Revenues	2018 - 19 Expenditures	2018 - 19 Income/(Loss)	Ending Balance
General Fund	\$58,322,324	\$122,778,406	\$155,506,846	(\$32,728,440)	\$25,593,883
Special Revenue Funds:					
Food Service	12,864,021	7,105,683	10,550,142	(3,444,458)	9,419,562
Other - Grants	0	12,963,458	12,963,458	0	0
Total Special Revenue	12,864,021	20,069,141	23,513,600	(3,444,458)	9,419,562
Debt Service Funds	4,180,876	7,569	0	7,569	4,188,445
Capital Projects Funds	108,861,513	11,330,123	14,303,093	(2,972,970)	105,888,543
Enterprise Funds (Brevard After School)	(2,370,305)	2,751,486	1,852,945	898,542	(1,471,763)
Internal Service Funds (Self-Insurance)	23,151,626	15,770,140	26,747,132	(10,976,991)	12,174,635
Grand Totals	\$205,010,054	\$172,706,866	\$221,923,615	(\$49,216,750)	\$155,793,304

Monthly Financial Report Summary



**Brevard County School Board
Combined Balance Sheet - All Fund Types
For Period ending October 31, 2018**

Account	Governmental Fund Types				Proprietary Funds		Totals
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	
Assets:							
Cash	\$28,716,760	\$4,881,335	(\$7,403)	\$18,635,478	\$1,014,533	\$610,138	\$53,850,842
Cash and Investments with trustee	0	0	4,156,738	16,514,790	0	0	20,671,527
Investments	1,043,305	0	0	67,287,399	0	27,662,716	95,993,420
Accounts & Interest Receivable	11,229	0	39,110	117,275	0	128,959	296,573
Due from Other Agencies	664,320	13,199,107	0	3,583,307	0	0	17,446,734
Inventory	399,343	1,480,330	0	0	0	0	1,879,673
Prepaid Expenses	1,980,068	0	0	0	0	0	1,980,068
Fixed Assets:							
Improvements Other Than Buildings	0	0	0	0	138,603	0	138,603
Accumulated Depreciation	0	0	0	0	(93,536)	0	(93,536)
Buildings and Fixed Equipment	0	0	0	0	48,268	1,341,250	1,389,518
Accumulated Depreciation	0	0	0	0	(35,838)	(35,201)	(71,039)
Furniture, Fixtures and Equipment	0	0	0	0	525,118	0	525,118
Accumulated Depreciation	0	0	0	0	(520,907)	0	(520,907)
Motor Vehicles	0	0	0	0	13,881	0	13,881
Accumulated Depreciation	0	0	0	0	(13,881)	0	(13,881)
Audio Visual Materials & Computer Software	0	0	0	0	26,397	0	26,397
Accumulated Depreciation	0	0	0	0	(13,321)	0	(13,321)
Computer Software	0	0	0	0	(13,076)	0	(13,076)
Total Assets	32,815,025	19,560,773	4,188,445	106,138,248	1,076,239	29,707,864	193,486,593
Deferred Outflows	0	0	0	0	1,558,947	0	1,558,947
Total Assets and Deferred Outflows	\$32,815,025	\$19,560,773	\$4,188,445	\$106,138,248	\$2,635,186	\$29,707,864	\$195,045,540

**Brevard County School Board
 Combined Balance Sheet - All Fund Types
 For Period Ending October 31, 2018**

Account	Governmental Fund Types				Proprietary Funds		Totals
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	
Liabilities & Fund Equity							
Liabilities:							
Salaries and Wages Payable	\$1,729,787	\$0	\$0	\$0	\$0	\$0	\$1,729,787
Payroll Deductions and Withholdings	(380,345)	99	0	0	0	0	(380,246)
Accounts Payable	4,497,920	351,381	0	32,162	10,907	7,954	4,900,324
Due to Other Agencies	2	884	0	166	0	0	1,053
Deferred Revenue	1,373,778	9,788,846	0	0	0	0	11,162,624
Estimated Unpaid Claims	0	0	0	0	0	17,525,275	17,525,275
Liability for Compensated Absences	0	0	0	0	217,379	0	217,379
Other Post Employment Benefits	0	0	0	0	3,579,513	0	3,579,513
Total Liabilities	7,221,142	10,141,210	0	32,328	3,807,799	17,533,229	38,735,708
Deferred Inflows	0	0	0	0	299,152		299,152
Fund Equity							
Fund Balances:							
Non-Spendable	2,379,411	1,480,330	0	0	0	0	3,859,741
Restricted	2,864,458	7,939,232	4,188,445	106,105,920	(1,471,765)	12,174,635	131,800,924
Committed	1,952,952	0	0	0	0	0	1,952,952
Unassigned	18,397,062	0	0	0	0	0	18,397,062
Total Fund Equity	25,593,883	9,419,562	4,188,445	106,105,920	(1,471,765)	12,174,635	156,010,680
Total Liabilities, Deferred Inflows and Fund Equity	\$32,815,025	\$19,560,773	\$4,188,445	\$106,138,248	\$2,635,186	\$29,707,864	\$195,045,540

**Brevard County School Board
General Fund 2018-19
As of October 31, 2018**

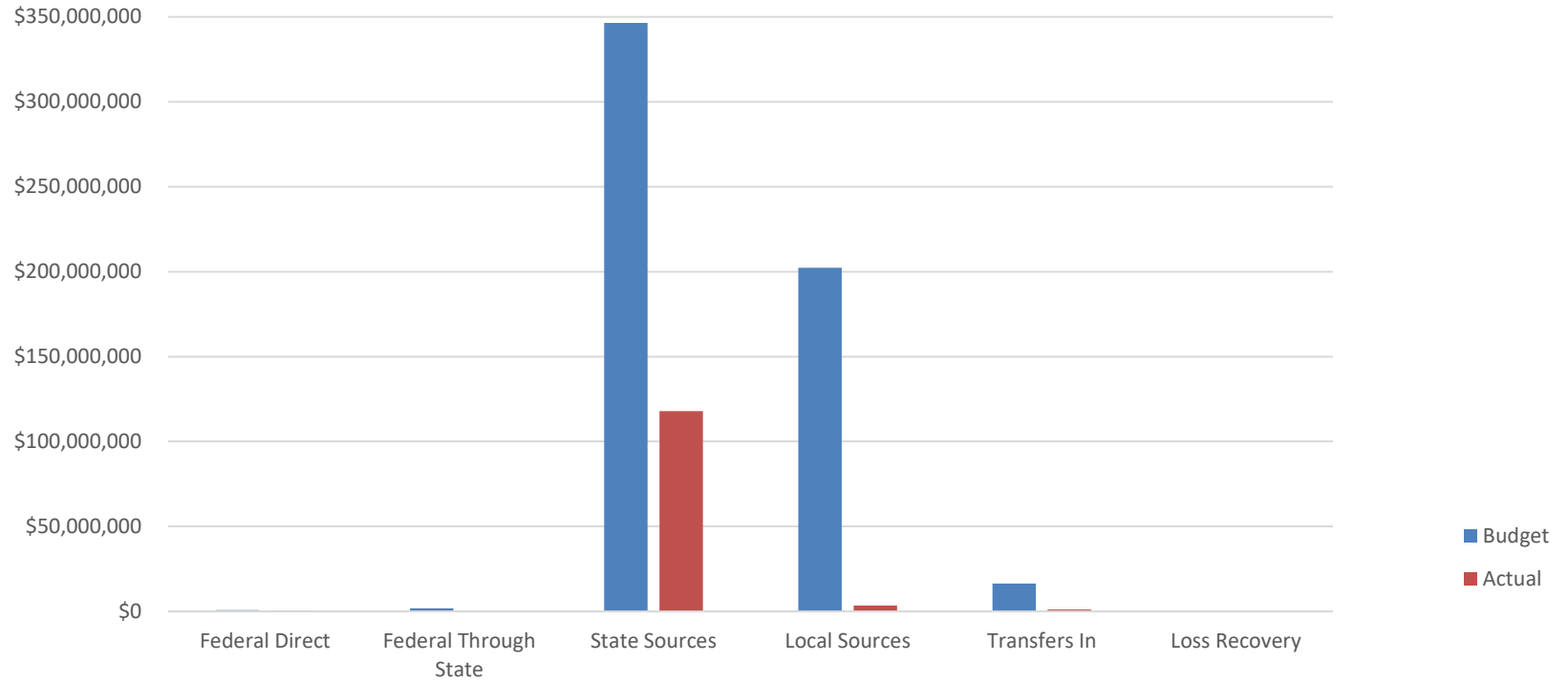
	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Federal Direct	\$694,794	\$694,794	\$0	\$525,610	\$169,184	24.35%
Federal Through State	1,889,592	1,889,592	0	3,922	1,885,670	99.79%
State Sources	346,254,166	346,479,166	0	117,829,047	228,650,119	65.99%
Local Sources	201,306,013	202,330,238	0	3,386,319	198,943,919	98.33%
Transfers In	16,469,131	16,469,131	0	1,033,508	15,435,623	93.72%
Total Revenues	566,613,696	567,862,921	0	122,778,406	445,084,515	78.38%
Expenses						
Instruction	372,392,430	388,032,847	204,982,015	96,974,504	86,076,328	22.18%
Pupil Personnel Services	23,452,823	24,403,692	14,819,234	5,897,471	3,686,987	15.11%
Instructional Media	7,274,337	7,528,313	5,036,466	1,921,230	570,617	7.58%
Instr & Curr Dev	13,642,034	14,451,120	9,278,446	4,030,353	1,142,320	7.90%
Instr Staff Training	1,754,282	3,125,926	873,227	822,375	1,430,324	45.76%
Instr Related Tech	8,491,473	8,931,742	4,891,004	2,703,480	1,337,258	14.97%
School Board	1,293,942	1,375,286	500,153	418,554	456,579	33.20%
General Admin	1,275,230	1,287,608	683,099	591,994	12,515	0.97%
School Admin	37,930,345	38,643,928	25,365,165	12,289,322	989,441	2.56%
Facilities Construction	956,838	2,745,460	1,065,481	799,175	880,803	32.08%
Fiscal Services	3,193,783	3,457,509	2,006,173	1,102,559	348,777	10.09%
Food Services	142,283	142,283	0	67,835	74,448	52.32%
Central Services	6,714,011	7,277,045	3,490,029	2,268,464	1,518,552	20.87%
Pupil Transportation	18,617,865	18,664,447	9,697,366	5,095,033	3,872,048	20.75%
Operation of Plant	46,056,735	49,744,350	15,296,845	13,724,451	20,723,054	41.66%
Maintenance of Plant	14,642,581	15,900,727	7,696,956	5,304,419	2,899,351	18.23%
Admin Technology	4,460,579	4,603,774	2,092,566	1,253,739	1,257,469	27.31%
Community Services	189,920	508,546	97,906	241,885	168,755	33.18%
Total Expenses	562,481,488	590,824,605	307,872,133	155,506,846	127,445,626	21.57%
Excess (Deficit) of Revenues	4,132,208	(22,961,684)		(32,728,440)		
Beginning Fund Balance	58,322,324	58,322,324		58,322,324		
Ending Fund Balance	\$62,454,531	\$35,360,640		\$25,593,883		

**Brevard County School Board
General Fund 2018-19 Compared to 2017-18**

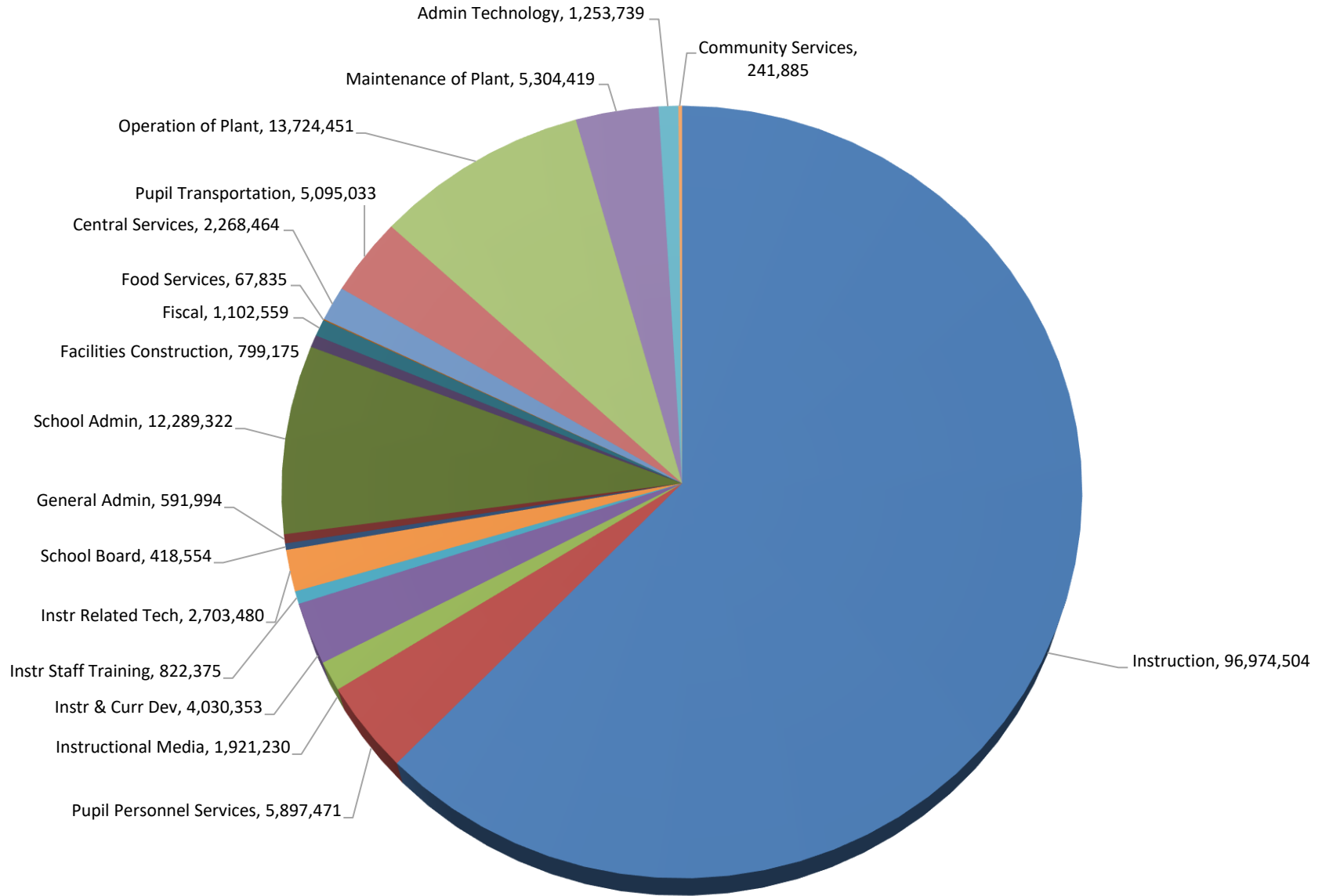
	Amended Budget	October 2018	Favorable/ (Unfavorable) Variance	% Change	October 2017	Change	% Change
Revenues							
Federal Direct	\$694,794	\$525,610	(\$169,184)	75.65%	\$137,416	\$388,193	282.49%
Federal Through State	1,889,592	3,922	(1,885,670)	0.21%	34,512	(30,590)	-88.64%
State Sources	346,479,166	117,829,047	(228,650,119)	34.01%	118,676,988	(847,940)	-0.71%
Local Sources	202,330,238	3,386,319	(198,943,919)	1.67%	1,789,013	1,597,306	89.28%
Transfers In	16,469,131	1,033,508	(15,435,623)	6.28%	3,100,000	(2,066,492)	-66.66%
Loss Recovery	0	0	0	0.00%	70,501	(70,501)	-100.00%
Total Revenues	567,862,921	122,778,406	(445,084,515)	21.62%	123,808,430	(1,030,024)	-0.83%
Expenses							
Instruction	388,032,847	96,974,504	291,058,343	24.99%	93,667,520	3,306,984	3.53%
Pupil Personnel Services	24,403,692	5,897,471	18,506,221	24.17%	4,749,889	1,147,582	24.16%
Instructional Media	7,528,313	1,921,230	5,607,083	25.52%	1,828,728	92,502	5.06%
Instr & Curr Dev	14,451,120	4,030,353	10,420,767	27.89%	4,142,023	(111,670)	-2.70%
Instr Staff Training	3,125,926	822,375	2,303,551	26.31%	611,815	210,560	34.42%
Instr Related Tech	8,931,742	2,703,480	6,228,262	30.27%	3,063,916	(360,435)	-11.76%
School Board	1,375,286	418,554	956,732	30.43%	431,254	(12,700)	-2.94%
General Admin	1,287,608	591,994	695,614	45.98%	391,706	200,289	51.13%
School Admin	38,643,928	12,289,322	26,354,606	31.80%	12,748,881	(459,559)	-3.60%
Facilities Construction	2,745,460	799,175	1,946,284	29.11%	1,763,454	(964,279)	-54.68%
Fiscal Services	3,457,509	1,102,559	2,354,950	31.89%	1,049,582	52,977	5.05%
Food Services	142,283	67,835	74,448	47.68%	204,498	(136,663)	-66.83%
Central Services	7,277,045	2,268,464	5,008,581	31.17%	2,271,313	(2,849)	-0.13%
Pupil Transportation	18,664,447	5,095,033	13,569,414	27.30%	4,836,950	258,083	5.34%
Operation of Plant	49,744,350	13,724,451	36,019,899	27.59%	11,087,995	2,636,456	23.78%
Maintenance of Plant	15,900,727	5,304,419	10,596,307	33.36%	4,755,856	548,564	11.53%
Admin Technology	4,603,774	1,253,739	3,350,035	27.23%	1,209,143	44,597	3.69%
Community Services	508,546	241,885	266,662	47.56%	77,290	164,594	212.96%
Total Expenses	590,824,605	155,506,846	435,317,759	26.32%	148,891,813	6,615,033	4.44%
Excess (Deficit) of Revenues	(22,961,684)	(32,728,440)	(9,766,757)	142.54%	(25,083,383)	(7,645,057)	30.48%
Beginning Fund Balance							
Beginning Fund Balance	58,322,324	58,322,324	0	100.00%	57,638,303	684,021	1.19%
Ending Fund Balance	\$35,360,640	\$25,593,883	(\$9,766,757)	72.38%	\$32,554,920	(\$6,961,036)	-21.38%

NOTE: A RED Variance / Change notes a negative impact to the District; a BLACK Variance / Change notes a positive impact to the District

General Fund Revenues - Budget vs Actual



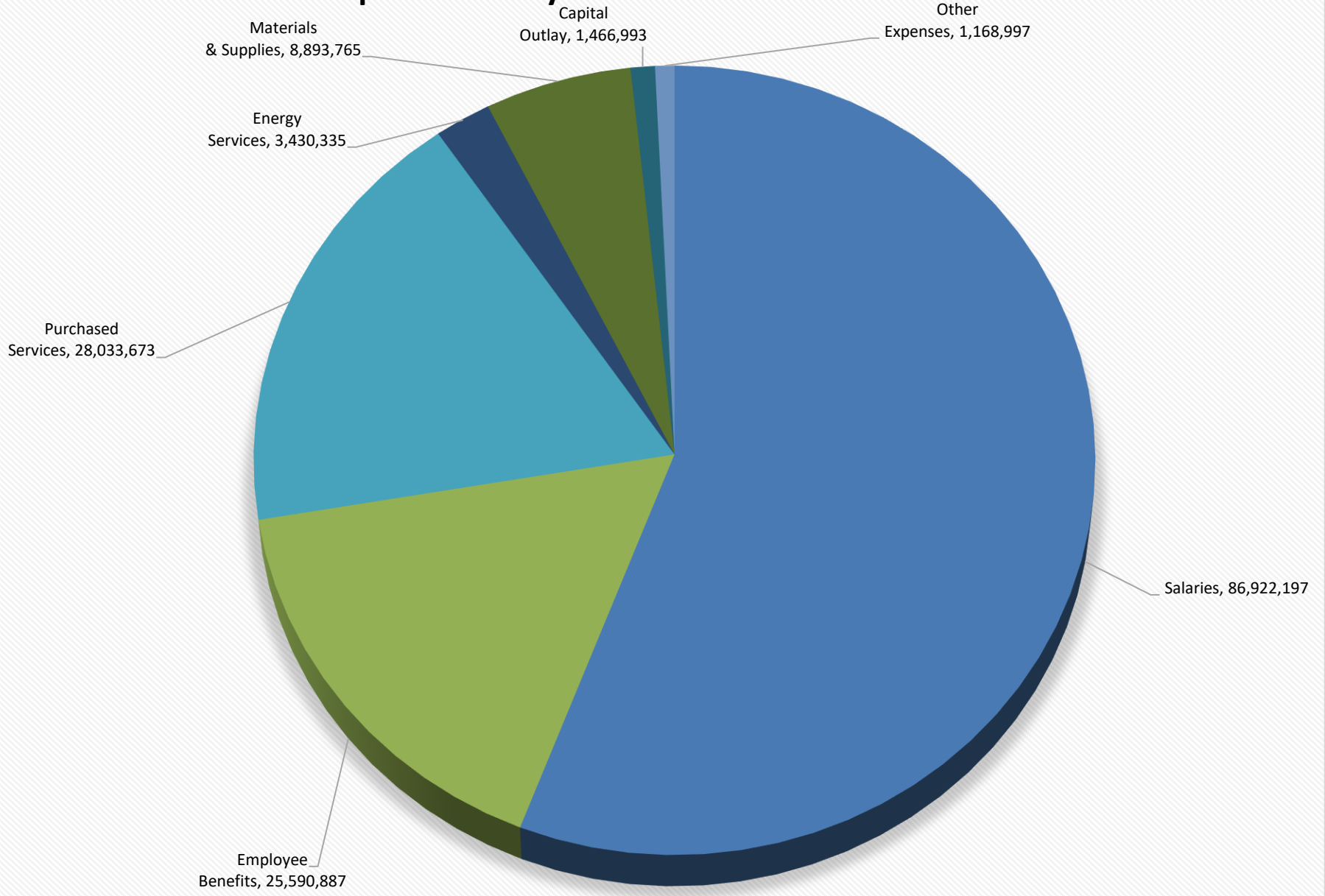
Expenditures by Function - General Fund



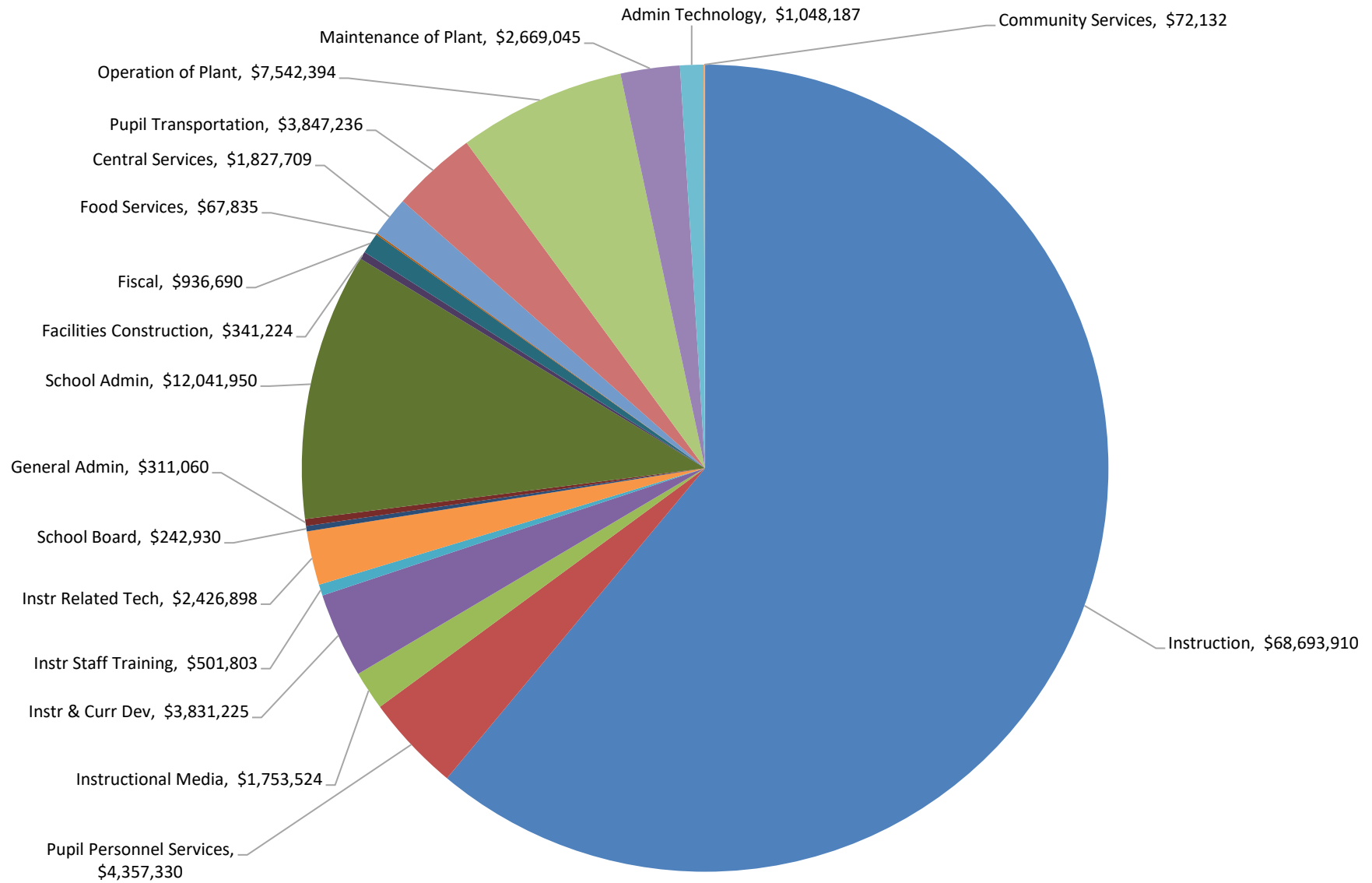
**Brevard County School Board
General Fund Expenditures Detail
For Period Ending October 31, 2018**

	Amended Budget	October 2018	Classification of Expenses						
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
Instruction	\$388,032,847	\$96,974,504	\$53,556,407	\$15,137,503	\$20,090,931	\$0	\$6,726,511	\$670,920	\$792,232
Pupil Personnel Services	24,403,692	5,897,471	3,432,922	924,408	1,452,273	0	80,637	1,811	5,420
Instructional Media	7,528,313	1,921,230	1,350,658	402,866	81,326	0	43,341	42,134	905
Instr & Curr Dev	14,451,120	4,030,353	3,019,158	812,068	122,522	0	30,293	13,677	32,636
Instr Staff Training	3,125,926	822,375	426,382	75,421	262,748	0	9,950	3,733	44,140
Instr Related Tech	8,931,742	2,703,480	1,914,460	512,438	276,583	0	0	0	0
School Board	1,375,286	418,554	153,478	89,452	155,975	0	112	0	19,538
General Admin	1,287,608	591,994	234,358	76,702	223,487	0	6,386	2,230	48,832
School Admin	38,643,928	12,289,322	9,166,841	2,875,110	148,913	0	41,415	50,548	6,496
Facilities Construction	2,745,460	799,175	269,996	71,228	16,125	0	4,570	437,033	223
Fiscal Services	3,457,509	1,102,559	726,420	210,270	153,506	0	2,244	2,471	7,647
Food Services	142,283	67,835	62,089	5,746	0	0	0	0	0
Central Services	7,277,045	2,268,464	1,417,519	410,191	196,797	108	126,237	18,982	98,630
Pupil Transportation	18,664,447	5,095,033	2,807,557	1,039,679	201,743	633,844	396,966	11,269	3,976
Operation of Plant	49,744,350	13,724,451	5,502,982	2,039,412	3,053,104	2,632,497	405,103	88,183	3,170
Maintenance of Plant	15,900,727	5,304,419	2,001,323	667,721	1,357,193	163,886	1,001,232	109,165	3,898
Admin Technology	4,603,774	1,253,739	819,948	228,239	186,352	0	4,133	13,516	1,551
Community Services	508,546	241,885	59,700	12,432	54,095	0	14,634	1,320	99,703
Totals	590,824,605	155,506,846	86,922,197	25,590,887	28,033,673	3,430,335	8,893,765	1,466,993	1,168,997
Percentage of Total Expense			55.90%	16.46%	18.03%	2.21%	5.72%	0.94%	0.75%
Budget by Object	\$590,824,605		\$345,121,814	\$101,950,552	\$92,008,765	\$15,593,101	\$22,836,001	\$7,859,637	\$5,454,735
Percent of Total Budget			58.41%	17.26%	15.57%	2.64%	3.87%	1.33%	0.92%

Expenditures By Classification - General Fund



Salaries and Benefits by Function - General Fund



**Brevard County School Board
Special Revenue Fund 2018-19
As of October 31, 2018**

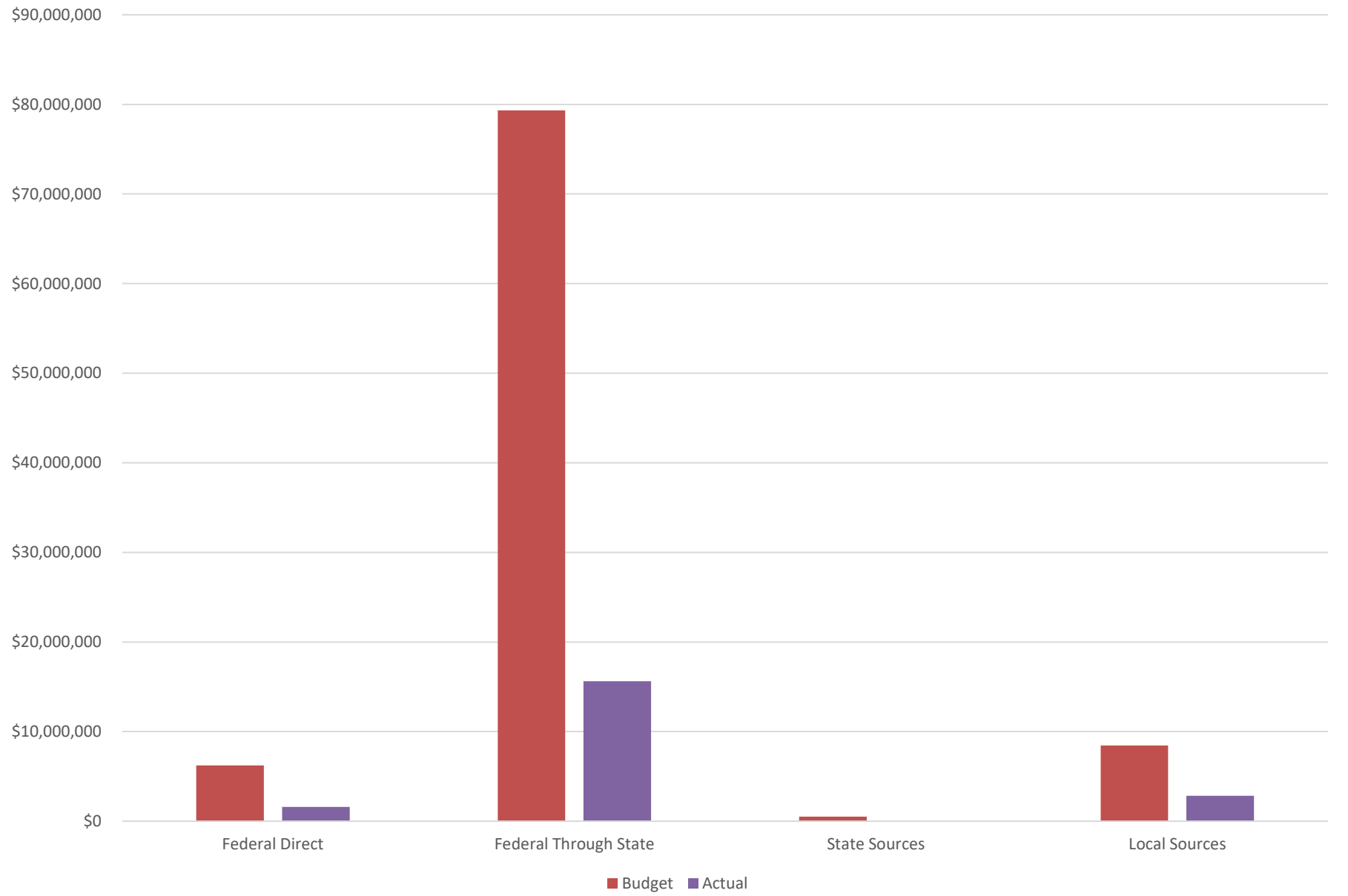
	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Federal Direct	\$6,227,121	\$6,227,121	\$0	\$1,592,345	\$4,634,776	74.43%
Federal Through State	79,338,479	79,338,479	0	15,628,544	63,709,935	80.30%
State Sources	509,470	509,470	0	19,044	490,426	96.26%
Local Sources	8,438,769	8,438,769	0	2,829,208	5,609,561	66.47%
Total Revenues	94,513,839	94,513,839	0	20,069,141	74,444,698	78.77%
Expenses						
Instruction	28,178,660	28,178,660	13,258,891	6,005,486	8,914,283	31.63%
Pupil Personnel Services	7,302,955	7,302,955	3,394,964	1,410,313	2,497,678	34.20%
Instructional Media Services	2,705	2,705	24,008	2,446	(23,749)	-877.97%
Instructional & Curriculum Development	13,846,007	13,846,007	7,708,964	3,262,844	2,874,199	20.76%
Instructional Staff Training	4,226,096	4,226,096	998,464	840,169	2,387,463	56.49%
Instructional Technology	1,049,168	1,049,168	347,681	547,249	154,237	14.70%
Board of Education	2,984	2,984	0	1,944	1,040	34.85%
General Administration	1,759,469	1,759,469	0	422,618	1,336,851	75.98%
School Administration	204,620	204,620	250	101,308	103,062	50.37%
Facilities Acquisition & Construction	0	0	1,838	8,803	(10,640)	0.00%
Fiscal Services	38,792	38,792	82,817	41,328	(85,353)	-220.03%
Food Services	32,938,463	32,938,463	9,050,645	10,435,341	13,452,477	40.84%
Central Services	3,782	3,782	0	0	3,782	100.00%
Pupil Transportation Services	204,447	204,447	9,572	9,551	185,325	90.65%
Operation of Plant	110,354	110,354	23,437	85,432	1,485	1.35%
Maintenance of Plant	500	500	0	0	500	100.00%
Administrative Technology Services	0	0	191,141	95,293	(286,434)	0.00%
Community Services	1,150,157	1,150,157	428,085	243,475	478,597	41.61%
Capital Outlay	3,510,771	3,510,771	0	0	3,510,771	100.00%
Transfers Out	1,500,000	1,500,000	0	0	1,500,000	100.00%
Total Expenses	96,029,930	96,029,930	35,520,757	23,513,600	36,995,573	38.53%
Excess (Deficit) of Revenues	(1,516,091)	(1,516,091)		(3,444,458)		
Beginning Fund Balance	12,864,021	12,864,021		12,864,021		
Ending Fund Balance	\$11,347,930	\$11,347,930		\$9,419,563		

**Brevard County School Board
Special Revenue Fund 2018-19 Compared to 2017-18**

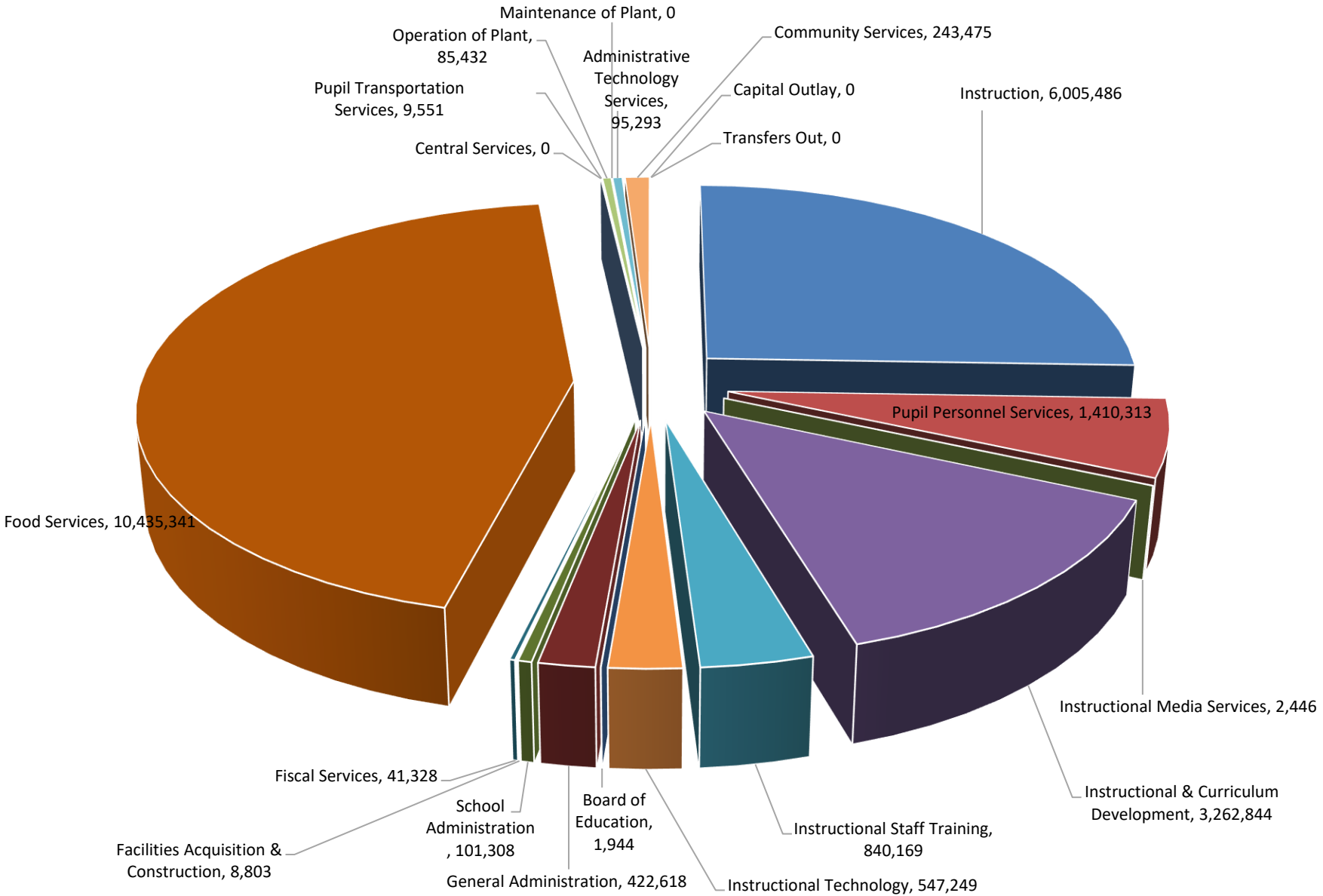
	Amended Budget	October 2018	Favorable/ (Unfavorable) Variance	% Change	October 2017	Change	% Change
Revenues							
Federal Direct	\$6,227,121	\$1,592,345	(\$4,634,776)	25.57%	\$2,120,453	(\$528,108)	-24.91%
Federal Through State	79,338,479	15,628,544	(63,709,935)	19.70%	10,714,949	4,913,595	45.86%
State Sources	509,470	19,044	(490,426)	3.74%	511,503	(492,459)	-96.28%
Local Sources	8,438,769	2,829,208	(5,609,561)	33.53%	2,030,354	798,854	39.35%
Total Revenues	94,513,839	20,069,141	(74,444,698)	21.23%	15,377,259	4,691,882	30.51%
Expenses							
Instruction	28,178,660	6,005,486	22,173,174	21.31%	5,099,948	905,539	17.76%
Pupil Personnel Services	7,302,955	1,410,313	5,892,642	19.31%	1,454,491	(44,178)	-3.04%
Instructional Media	2,705	2,446	259	90.43%	105	2,341	2232.86%
Instr & Curr Dev	13,846,007	3,262,844	10,583,163	23.57%	3,098,949	163,895	5.29%
Instr Staff Training	4,226,096	840,169	3,385,927	19.88%	785,516	54,654	6.96%
Instr Related Tech	1,049,168	547,249	501,919	52.16%	272,992	274,257	100.46%
School Board	2,984	1,944	1,040	65.15%	0	1,944	0.00%
General Admin	1,759,469	422,618	1,336,851	24.02%	76,906	345,712	449.53%
School Admin	204,620	101,308	103,312	49.51%	34,225	67,083	196.01%
Facilities Construction	0	8,803	(8,803)	0.00%	496,199	(487,397)	-98.23%
Fiscal Services	38,792	41,328	(2,536)	106.54%	28,965	12,363	42.68%
Food Services	32,938,463	10,435,341	22,503,122	31.68%	9,713,769	721,571	7.43%
Central Services	3,782	0	3,782	0.00%	2,354	(2,354)	-100.00%
Pupil Transportation	204,447	9,551	194,897	4.67%	3,619	5,932	163.90%
Operation of Plant	110,354	85,432	24,922	77.42%	44,140	41,293	93.55%
Maintenance of Plant	500	0	500	0.00%	0	0	0.00%
Admin Technology	0	95,293	(95,293)	0.00%	93,992	1,300	1.38%
Community Services	1,150,157	243,475	906,682	21.17%	234,515	8,960	3.82%
Capital Outlay	3,510,771	0	3,510,771	0.00%	0	0	0.00%
Transfers Out	1,500,000	0	1,500,000	0.00%	299,998	(299,998)	-100.00%
Total Expenses	96,029,930	23,513,600	72,516,330	24.49%	21,740,682	1,772,918	8.15%
Excess (Deficit) of Revenues	(1,516,091)	(3,444,458)	(1,928,367)	227.19%	(6,363,423)	2,918,964	-45.87%
Beginning Fund Balance							
Beginning Fund Balance	12,864,021	12,864,021	0	100.00%	14,357,056	(1,493,035)	-10.40%
Ending Fund Balance	\$11,347,930	\$9,419,563	(\$1,928,367)	83.01%	\$7,993,634	\$1,425,929	17.84%

NOTE: A RED Variance / Change notes a negative impact to the District; a BLACK Variance / Change notes a positive impact to the District

Special Revenue - Budget vs Actual



Special Revenue Expenses by Function



**Brevard County School Board
Debt Service 2018-19
As of October 31, 2018**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
State Sources	\$447,890	\$447,890	\$0	\$0	\$447,890	100.00%
Local Sources	147,000	147,000	0	7,569	139,431	94.85%
Transfers In	36,768,504	36,768,504	0	0	36,768,504	100.00%
Total Revenues	37,363,394	37,363,394	0	7,569	37,355,825	99.98%
Expenses						
Debt Service	37,218,992	37,218,992	12,104	0	37,206,888	99.97%
Total Expenses	37,218,992	37,218,992	12,104	0	37,206,888	99.97%
Excess (Deficit) of Revenues	144,402	144,402		7,569		
Beginning Fund Balance						
Beginning Fund Balance	4,180,876	4,180,876		4,180,876		
Ending Fund Balance	\$4,325,278	\$4,325,278		\$4,188,445		

**Brevard County School Board
Debt Service 2018-19 Compared to 2017-18**

	Amended Budget	October 2018	Favorable/ (Unfavorable) Variance	% Change	October 2017	Change	% Change
Revenues							
State Sources	\$447,890	\$0	(\$447,890)	0.00%	\$0	\$0	0.00%
Local Sources	147,000	7,569	(139,431)	5.15%	59,276	(51,707)	-87.23%
Transfers In	36,768,504	0	(36,768,504)	0.00%	0	0	0.00%
Total Revenues	37,363,394	7,569	(37,355,825)	0.02%	59,276	(51,707)	-87.23%
Expenses							
Debt Service	37,218,992	0	37,218,992	0.00%	1,070	(1,070)	-100.00%
Total Expenses	37,218,992	0	37,218,992	0.00%	1,070	(1,070)	-100.00%
Excess (Deficit) of Revenues	144,402	7,569	(136,833)	5.24%	58,206	(50,637)	-87.00%
Beginning Fund Balance	4,180,876	4,180,876	0	100.00%	4,050,910	129,966	3.21%
Ending Fund Balance	\$4,325,278	\$4,188,445	(\$136,833)	96.84%	\$4,109,116	\$79,329	1.93%

NOTE: A RED Variance / Change notes a negative impact to the District; a BLACK Variance / Change notes a positive impact to the District

**Brevard County School Board
Capital Projects 2018-19
As of October 31, 2018**

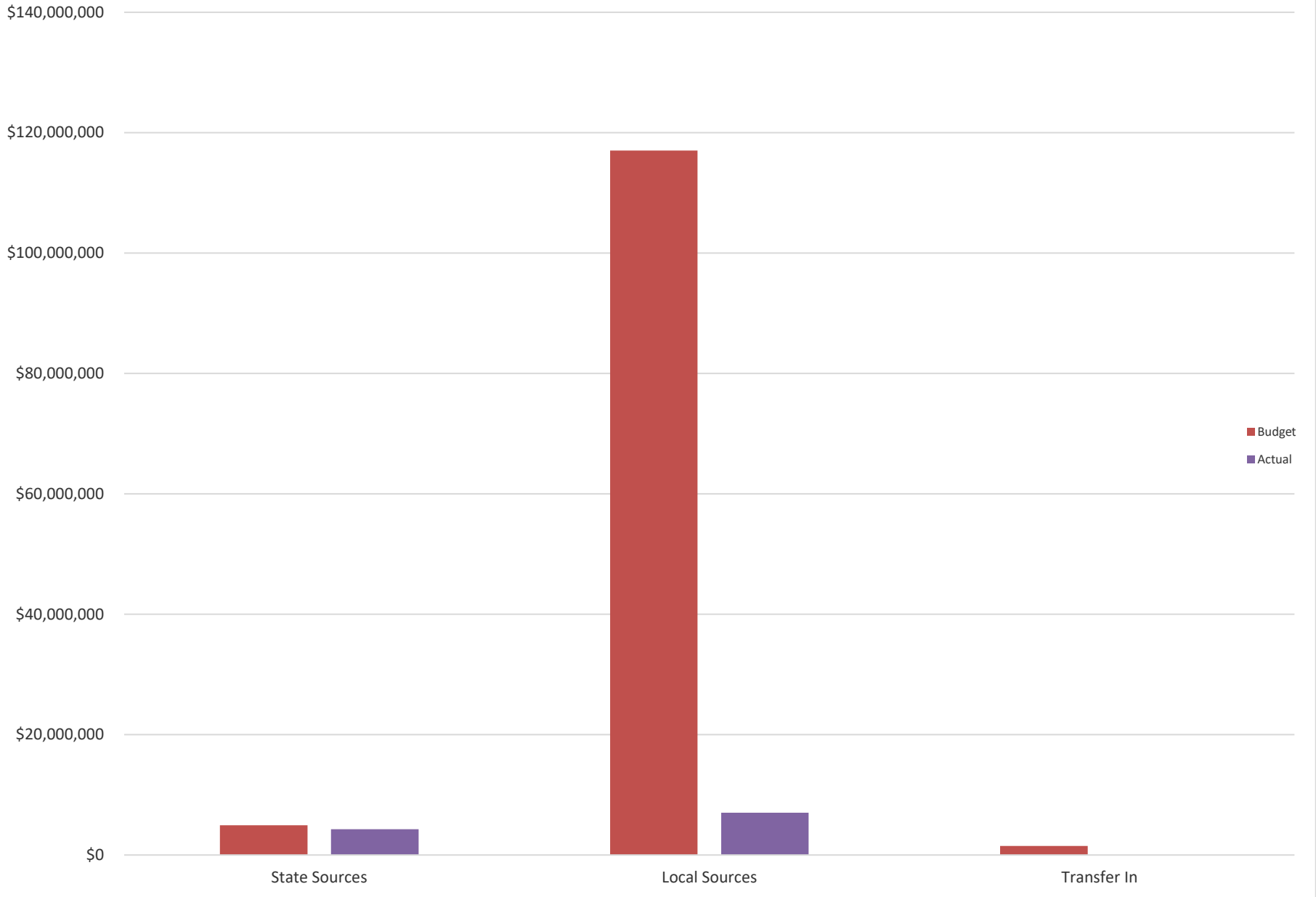
	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
State Sources	\$4,940,911	\$4,940,911	\$0	\$4,289,957	\$650,954	13.17%
Local Sources	117,014,997	117,014,997	0	7,040,167	109,974,830	93.98%
Transfer In	1,500,000	1,500,000	0	0	1,500,000	100.00%
Total Revenues	123,455,908	123,455,908	0	11,330,123	112,125,785	90.82%
Expenses						
Facilities Construction	118,449,551	118,449,551	15,926,354	12,800,292	89,722,905	75.75%
Fiscal Services	0	0	15,556	11,348	(26,904)	0.00%
Student Transportation Services	0	0	579,768	457,945	(1,037,713)	0.00%
Transfers Out	50,938,600	50,938,600	0	1,033,508	49,905,092	97.97%
Total Expenses	169,388,151	169,388,151	16,521,678	14,303,093	138,563,379	81.80%
Excess (Deficit) of Revenues	(45,932,243)	(45,932,243)		(2,972,970)		
Beginning Fund Balance	108,861,513	108,861,513		108,861,513		
Ending Fund Balance	\$62,929,270	\$62,929,270		\$105,888,543		

**Brevard County School Board
Capital Projects Fund 2018-19 Compared to 2017-18**

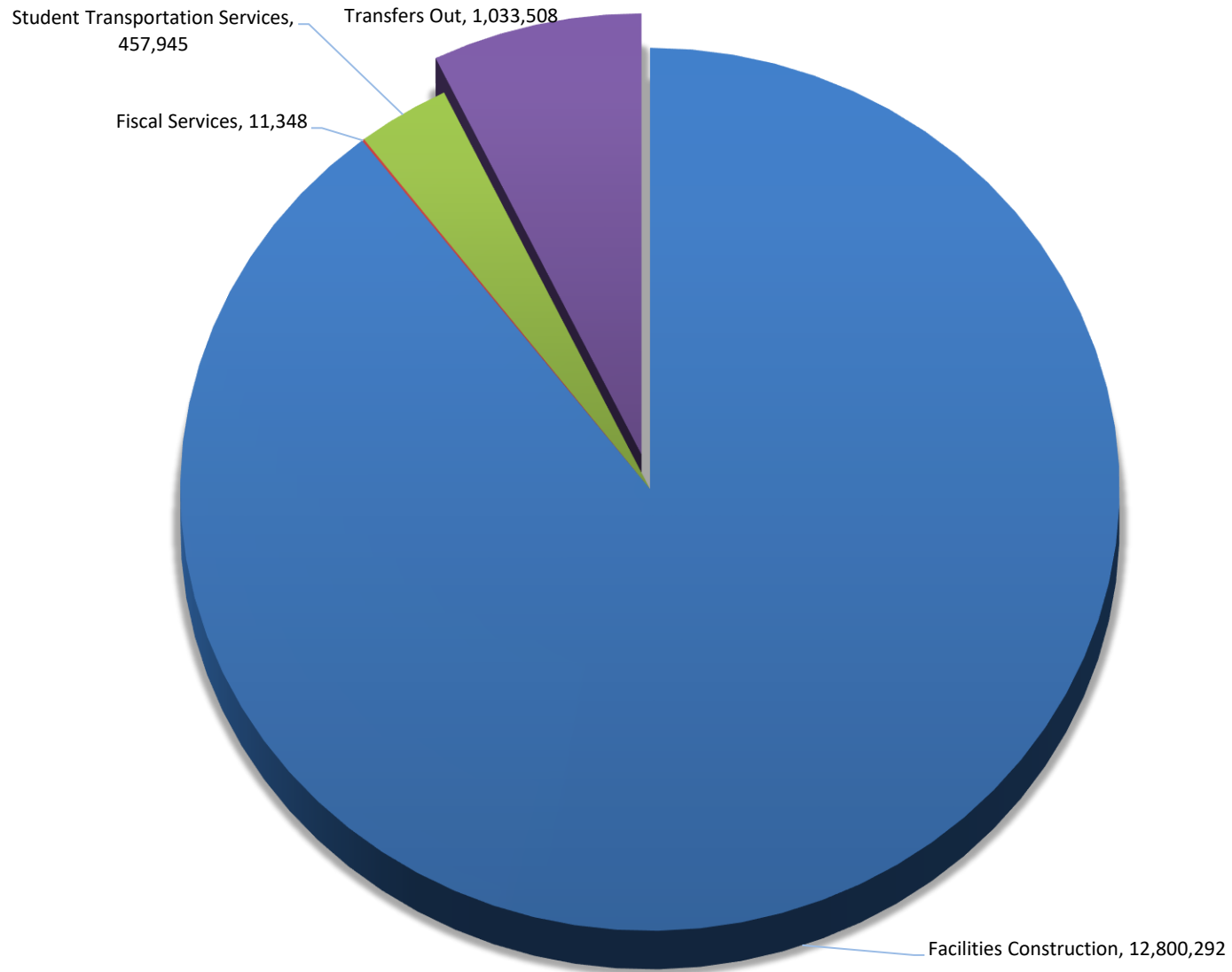
	Amended Budget	October 2018	Favorable/ (Unfavorable) Variance	% Change	October 2017	Change	% Change
Revenues							
State Sources	\$4,940,911	\$4,289,957	(\$650,954)	86.83%	\$1,789,649	\$2,500,308	139.71%
Local Sources	117,014,997	7,040,167	(109,974,830)	6.02%	6,454,522	585,645	9.07%
Transfers In	1,500,000	0	(1,500,000)	0.00%	299,998	(299,998)	-100.00%
Total Revenues	123,455,908	11,330,123	(112,125,785)	9.18%	8,544,169	2,785,954	32.61%
Expenses							
Facilities Construction	118,449,551	12,800,292	105,649,259	10.81%	25,488,628	(12,688,336)	-49.78%
Fiscal Services	0	11,348	(11,348)	0.00%	3,474	7,874	226.64%
Student Transportation Services	0	457,945	(457,945)	0.00%	3,192,697	(2,734,752)	-85.66%
Transfers Out	50,938,600	1,033,508	49,905,092	2.03%	3,100,000	(2,066,492)	-66.66%
Total Expenses	169,388,151	14,303,093	155,085,058	8.44%	31,784,799	(17,481,706)	-55.00%
Excess (Deficit) of Revenues	(45,932,243)	(2,972,970)	42,959,273	6.47%	(23,240,631)	20,267,660	-87.21%
Beginning Fund Balance	108,861,513	108,861,513	0	100.00%	107,777,623	1,083,890	1.01%
Ending Fund Balance	\$62,929,270	\$105,888,543	\$42,959,273	168.27%	\$84,536,992	\$21,351,550	25.26%

NOTE: A RED Variance / Change notes a negative impact to the District; a BLACK Variance / Change notes a positive impact to the District

Capital Projects Revenue - Budget vs Actual



Capital Projects Expenses by Function



**Brevard County School Board
Brevard After School Fund 2018-19
As of October 31, 2018**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Local Sources	\$7,606,000	\$7,606,000	\$0	\$2,751,486	\$4,854,514	63.82%
Total Revenues	7,606,000	7,606,000	0	2,751,486	4,854,514	63.82%
Expenses						
Instructional	0	0	485	7,354	(7,839)	0.00%
Instruct/Curriculum	0	0	88,396	34,798	(123,194)	0.00%
Instructional Staff Training	0	0	750	12,448	(13,198)	0.00%
School Admin	0	0	2,014	991	(3,005)	0.00%
Central Services	0	0	13,291	6,677	(19,968)	0.00%
Operation of Plant	0	0	0	1,079	(1,079)	0.00%
Community Services	6,542,601	6,542,601	3,701,927	1,789,597	1,051,077	16.07%
Transfers Out	2,299,035	2,299,035	0	0	2,299,035	100.00%
Total Expenses	8,841,636	8,841,636	3,806,862	1,852,945	3,181,829	35.99%
Excess (Deficit) of Revenues	(1,235,636)	(1,235,636)		898,542		
Beginning Fund Balance	(2,370,305)	(2,370,305)		(2,370,305)		
Ending Fund Balance	(\$3,605,941)	(\$3,605,941)		(\$1,471,763)		

**Brevard County School Board
Brevard After School 2018-19 Compared to 2017-18**

	Amended Budget	October 2018	Favorable/ (Unfavorable) Variance	% Change	October 2017	Change	% Change
Revenues							
Local Sources	\$7,606,000	\$2,751,486	(\$4,854,514)	36.18%	\$2,342,363	\$409,123	17.47%
Total Revenues	7,606,000	2,751,486	(4,854,514)	36.18%	2,342,363	409,123	17.47%
Expenses							
Instructional	0	7,354	(7,354)	0.00%	3,627	3,727	102.77%
Instructional Media	0	0	0	0.00%	199	(199)	-100.00%
Instruct/Curriculum	0	34,798	(34,798)	0.00%	21,276	13,522	63.55%
Instructional Staff Training	0	12,448	(12,448)	0.00%	1,255	11,192	891.49%
School Admin	0	991	(991)	0.00%	99	892	900.95%
Central Services	0	6,677	(6,677)	0.00%	6,452	225	3.49%
Operation of Plant	0	1,079	(1,079)	0.00%	1,181	(102)	-8.60%
Community Services	6,542,601	1,789,597	4,753,004	27.35%	1,644,241	145,357	8.84%
Transfers Out	2,299,035	0	2,299,035	0.00%	0	0	0.00%
Total Expenses	8,841,636	1,852,945	6,988,691	20.96%	1,678,330	174,614	10.40%
Excess (Deficit) of Revenues	(1,235,636)	898,542	2,134,178	-72.72%	664,033	234,509	35.32%
Beginning Fund Balance							
Beginning Fund Balance	(2,370,305)	(2,370,305)	0	100.00%	(1,545,507)	(824,798)	53.37%
Ending Fund Balance	(\$3,605,941)	(\$1,471,763)	\$2,134,178	40.81%	(\$881,474)	(\$590,289)	66.97%
NOTE: A RED Variance / Change notes a negative impact to the District; a BLACK Variance / Change notes a positive impact to the District							

**Brevard County School Board
Casualty Insurance Fund 2018-19
As of October 31, 2018**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Local Sources	\$4,326,384	\$4,326,384	\$0	\$880,795	\$3,445,589	79.64%
Total Revenues	4,326,384	4,326,384	0	880,795	3,445,589	79.64%
Expenses						
Fiscal Services	0	0	15,116	138	(15,254)	0.00%
Central Services	6,794,779	6,794,779	244,423	2,243,143	4,307,213	63.39%
Operation of Plant	0	0	0	150	(150)	0.00%
Total Expenses	6,794,779	6,794,779	259,539	2,243,430	4,291,810	63.16%
Excess (Deficit) of Revenues	(2,468,395)	(2,468,395)		(1,362,635)		
Beginning Fund Balance	2,590,719	2,590,719		2,590,719		
Ending Fund Balance	\$122,324	\$122,324		\$1,228,084		

**Brevard County School Board
Casualty Insurance 2018-19 Compared to 2017-18**

	Amended Budget	October 2018	Favorable/ (Unfavorable) Variance	% Change	October 2017	Change	% Change
Revenues							
Local Sources	\$4,326,384	\$880,795	(\$3,445,589)	20.36%	\$979,803	(\$99,007)	-10.10%
Loss Recovery	0	\$0	0	0.00%	94,374	(94,374)	-100.00%
Total Revenues	4,326,384	880,795	(3,445,589)	20.36%	1,074,177	(193,382)	-18.00%
Expenses							
Fiscal Services	0	138	(138)	0.00%	99	38	38.66%
Central Services	6,794,779	2,243,143	4,551,636	33.01%	46,057	2,197,085	4770.34%
Operation of Plant	0	150	(150)	0.00%	151	(2)	-1.08%
Total Expenses	6,794,779	2,243,430	4,551,349	33.02%	46,308	2,197,122	4744.60%
Excess (Deficit) of Revenues	(2,468,395)	(1,362,635)	1,105,760	55.20%	1,027,869	(2,390,504)	-232.57%
Beginning Fund Balance	2,590,719	2,590,719	0	100.00%	2,039,907	550,811	27.00%
Ending Fund Balance	\$122,324	\$1,228,084	\$1,105,760	1003.96%	\$3,067,776	(\$1,839,692)	-59.97%

NOTE: A **RED** Variance / Change notes a negative impact to the District; a **BLACK** Variance / Change notes a positive impact to the District

**Brevard County School Board
 Medical Insurance Trust Fund 2018-19
 As of October 31, 2018**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Local Sources	\$66,749,067	\$66,749,067	\$0	\$14,889,345	\$51,859,722	77.69%
Total Revenues	66,749,067	66,749,067	0	14,889,345	51,859,722	77.69%
Expenses						
Fiscal Services	0	0	0	327	(327)	0.00%
Central Services	76,903,882	76,903,882	1,700,628	24,495,192	50,708,063	65.94%
Operation of Plant	0	0	98	8,183	(8,281)	0.00%
Total Expenses	76,903,882	76,903,882	1,700,725	24,503,702	50,699,455	65.93%
Excess (Deficit) of Revenues	(10,154,815)	(10,154,815)		(9,614,357)		
Beginning Fund Balance	20,560,907	20,560,907		20,560,907		
Ending Fund Balance	\$10,406,092	\$10,406,092		\$10,946,550		

**Brevard County School Board
Medical Insurance Trust 2018-19 Compared to 2017-18**

	Amended Budget	October 2018	Favorable/ (Unfavorable) Variance	% Change	October 2017	Change	% Change
Revenues							
Local Sources	\$66,749,067	\$14,889,345	(\$51,859,722)	22.31%	\$17,651,036	(\$2,761,691)	-15.65%
Total Revenues	66,749,067	14,889,345	(51,859,722)	22.31%	17,651,036	(2,761,691)	-15.65%
Expenses							
Fiscal Services	0	327	(327)	0.00%	332	(5)	-1.47%
Central Services	76,903,882	24,495,192	52,408,691	31.85%	23,445,855	1,049,336	4.48%
Operation of Plant	0	8,183	(8,183)	0.00%	7,655	528	6.90%
Total Expenses	76,903,882	24,503,702	52,400,180	31.86%	23,453,842	1,049,860	4.48%
Excess (Deficit) of Revenues	(10,154,815)	(9,614,357)	540,458	94.68%	(5,802,806)	(3,811,551)	65.68%
Beginning Fund Balance	20,560,907	20,560,907	(0)	100.00%	21,018,909	(458,002)	-2.18%
Ending Fund Balance	\$10,406,092	\$10,946,550	\$540,458	105.19%	\$15,216,103	(\$4,269,553)	-28.06%

NOTE: A RED Variance / Change notes a negative impact to the District; a BLACK Variance / Change notes a positive impact to the District