



**THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA**

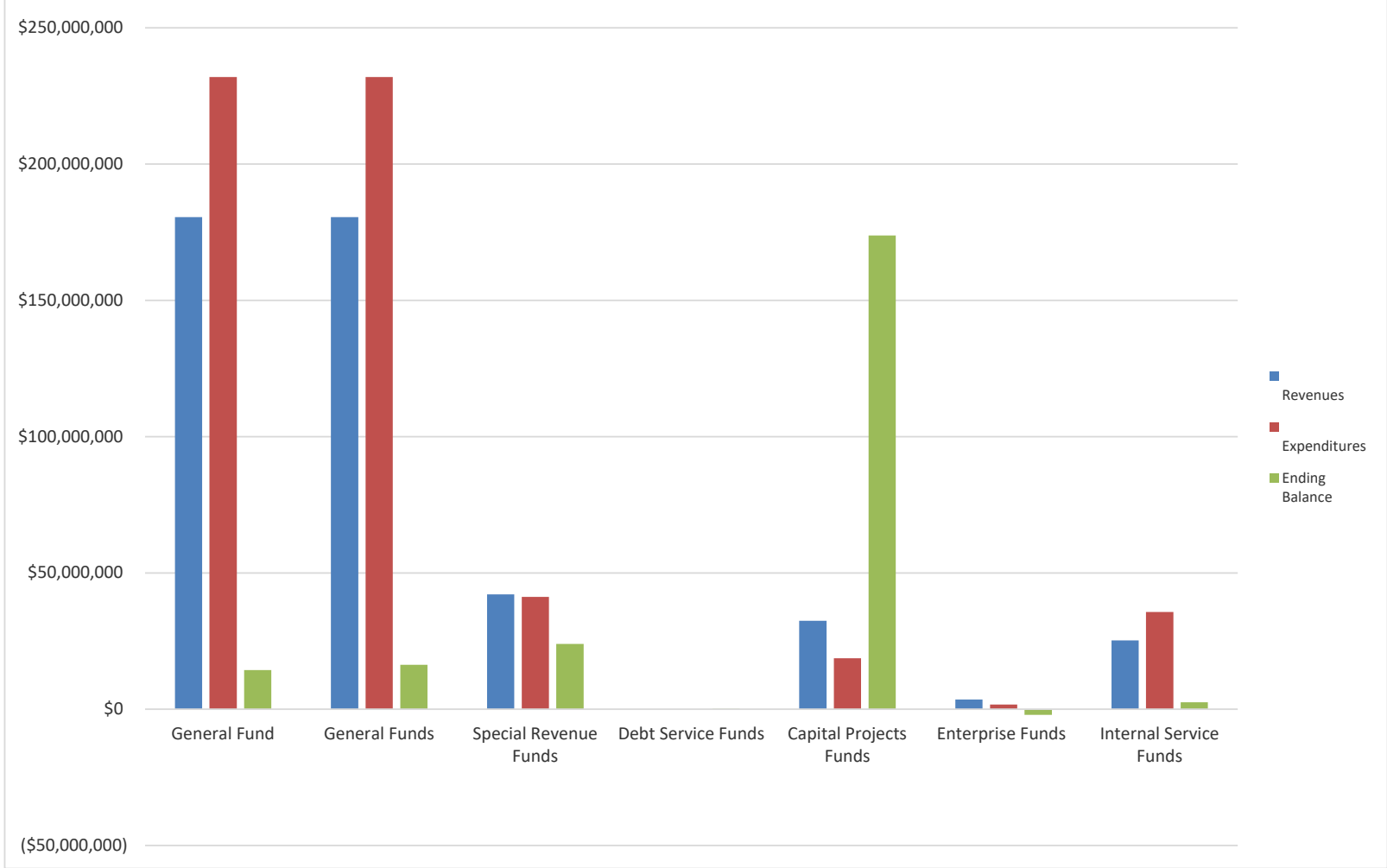
**FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDING NOVEMBER 30, 2021**

**Brevard County School Board  
Monthly Financial Report Summary  
For Period Ending November 30, 2021**

<b>Fund</b>	<b>Beginning Balance</b>	<b>2021-22 Revenues</b>	<b>2021-22 Expenditures</b>	<b>2021-22 Income/(Loss)</b>	<b>Ending Balance</b>
General Fund	\$65,674,494	\$180,591,464	\$231,960,408	(\$51,368,944)	\$14,305,550
Prior Period Adj	1,935,886	0	0	0	1,935,886
Adjusted General Funds	<u>\$67,610,380</u>	<u>\$180,591,464</u>	<u>\$231,960,408</u>	<u>(\$51,368,944)</u>	<u>\$16,241,436</u>
Special Revenue Funds:					
Food Service	15,546,974	14,672,724	15,326,530	(653,806)	14,893,168
Other - Grants	0	15,223,272	15,223,272	0	0
Federal Education Stabilization	(874,391)	7,988,501	7,988,501	0	(874,391)
School Internal Funds	8,357,210	4,210,646	2,618,876	1,591,770	9,948,980
Special Revenue Funds	<u>23,029,793</u>	<u>42,095,143</u>	<u>41,157,179</u>	<u>937,964</u>	<u>23,967,757</u>
Debt Service Funds	18,735	29	0	29	18,764
Capital Projects Funds	160,104,811	32,440,359	18,710,790	13,729,570	173,834,381
Enterprise Funds	(3,991,956)	3,583,708	1,711,626	1,872,083	(2,119,873)
Internal Service Funds	13,008,589	25,263,943	35,703,568	(10,439,625)	2,568,964
Grand Totals	<u><u>\$259,780,352</u></u>	<u><u>\$283,974,647</u></u>	<u><u>\$329,243,570</u></u>	<u><u>(\$45,268,923)</u></u>	<u><u>\$214,511,429</u></u>

### Monthly Financial Report Summary



**Brevard County School Board  
Combined Balance Sheet - All Fund Types  
For Period Ending November 30, 2021**

Account	Governmental Fund Types				Proprietary Funds		Totals
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	
<b>Assets:</b>							
Cash	(\$15,109,823)	\$20,467,035	\$0	\$99,559,662	\$931,063	(\$11,168,436)	\$94,679,501
Cash and Investments with trustee	0	0	18,764	0	0	0	18,764
Investments	41,486,646	0	0	75,128,440	0	30,191,938	146,807,024
Accounts & Interest Receivable	2,921	4,007	0	43,751	0	20,859	71,537
Due from Other Agencies	605,641	28,672,370	0	0	0	0	29,278,012
Inventory	110,015	1,441,396	0	0	0	0	1,551,411
Prepaid Expenses	2,214,680	0	0	0	0	0	2,214,680
<b>Fixed Assets:</b>							
Improvements Other Than Buildings	0	0	0	0	154,670	0	154,670
Accumulated Depreciation	0	0	0	0	(123,497)	0	(123,497)
Buildings and Fixed Equipment	0	0	0	0	48,268	1,341,250	1,389,518
Accumulated Depreciation	0	0	0	0	(36,726)	(115,676)	(152,401)
Furniture, Fixtures and Equipment	0	0	0	0	425,643	6,567	432,210
Accumulated Depreciation	0	0	0	0	(421,045)	(4,368)	(425,413)
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	11,174	0	11,174
A/D A/V & Computer Software	0	0	0	0	(11,174)	0	(11,174)
<b>Total Assets</b>	<b>29,310,081</b>	<b>50,584,808</b>	<b>18,764</b>	<b>174,731,853</b>	<b>978,377</b>	<b>20,272,135</b>	<b>275,896,017</b>
<b>Deferred Outflows</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,587,291</b>	<b>0</b>	<b>1,587,291</b>
<b>Total Assets and Deferred Outflows</b>	<b>\$29,310,081</b>	<b>\$50,584,808</b>	<b>\$18,764</b>	<b>\$174,731,853</b>	<b>\$2,565,668</b>	<b>\$20,272,135</b>	<b>\$277,483,308</b>

**Brevard County School Board  
 Combined Balance Sheet - All Fund Types  
 For Period Ending November 30, 2021**

Account	Governmental Fund Types				Proprietary Funds		Totals
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	
<b>Liabilities &amp; Fund Equity</b>							
<b>Liabilities:</b>							
Salaries and Wages Payable	\$5,200,922	(\$4)	\$0	\$0	\$4	\$0	\$5,200,922
Payroll Deductions and Withholdings	3,297,428	294	0	0	0	0	3,297,722
Accounts Payable	3,962,505	279,965	0	226,362	6,312	18,742	4,493,885
Due to Internal Funds	51	0	0	0	0	0	51
Due to Other Agencies	(81)	370	0	0	0	0	289
Deferred Revenue	607,821	25,462,085	0	0	0	0	26,069,906
Estimated Unpaid Claims	0	0	0	0	0	8,436,980	8,436,980
Liability for Compensated Absences	0	0	0	0	210,816	0	210,816
Liability for long-term claims	0	0	0	0	0	9,247,449	9,247,449
Other Post Employment Benefits	0	0	0	0	4,654,223	0	4,654,223
<b>Total Liabilities</b>	<b>13,068,645</b>	<b>25,742,710</b>	<b>0</b>	<b>226,362</b>	<b>4,871,354</b>	<b>17,703,171</b>	<b>61,612,243</b>
<b>Deferred Inflows</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>216,347</b>	<b>0</b>	<b>216,347</b>
<b>Fund Equity</b>							
<b>Fund Balances:</b>							
Non-Spendable	2,324,695	0	0	0	0	0	2,324,695
Restricted	2,477,834	24,842,098	18,764	174,505,490	0	0	201,844,186
Committed	0	0	0	0	0	0	0
Assigned	(9,550,366)	0	0	0	0	0	(9,550,366)
Unassigned	20,989,273	0	0	0	(2,522,034)	2,568,964	21,036,203
<b>Total Fund Equity</b>	<b>16,241,436</b>	<b>24,842,098</b>	<b>18,764</b>	<b>174,505,490</b>	<b>(2,522,034)</b>	<b>2,568,964</b>	<b>215,654,718</b>
<b>Total Liabilities, Deferred Inflows and Fund Equity</b>	<b>\$29,310,081</b>	<b>\$50,584,808</b>	<b>\$18,764</b>	<b>\$174,731,853</b>	<b>\$2,565,668</b>	<b>\$20,272,135</b>	<b>\$277,483,308</b>

**Brevard County School Board  
Combined Balance Sheet - All Fund Types  
For Period Ending November 30, 2021**

Account	Governmental Fund Types				Proprietary Funds		Totals
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	
<b>Liabilities &amp; Fund Equity</b>							
<b>Liabilities:</b>							
Salaries and Wages Payable	\$5,200,922	(\$4)	\$0	\$0	\$4	\$0	\$5,200,922
Payroll Deductions and Withholdings	3,297,428	294	0	0	0	0	3,297,722
Accounts Payable	3,962,505	279,965	0	226,362	6,312	18,742	4,493,885
Due to Internal Funds	51	0	0	0	0	0	51
Due to Other Agencies	(81)	370	0	0	0	0	289
Deferred Revenue	607,821	25,462,085	0	0	0	0	26,069,906
Estimated Unpaid Claims	0	0	0	0	0	8,436,980	8,436,980
Liability for Compensated Absences	0	0	0	0	210,816	0	210,816
Liability for long-term claims	0	0	0	0	0	9,247,449	9,247,449
Other Post Employment Benefits	0	0	0	0	4,654,223	0	4,654,223
<b>Total Liabilities</b>	<b>13,068,645</b>	<b>25,742,710</b>	<b>0</b>	<b>226,362</b>	<b>4,871,354</b>	<b>17,703,171</b>	<b>61,612,243</b>
<b>Deferred Inflows</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>216,347</b>	<b>0</b>	<b>216,347</b>
<b>Fund Equity</b>							
<b>Fund Balances:</b>							
Non-Spendable	2,324,695	0	0	0	0	0	2,324,695
Restricted	2,477,834	24,842,098	18,764	174,505,490	0	0	201,844,186
Committed	0	0	0	0	0	0	0
Assigned	(9,550,366)	0	0	0	0	0	(9,550,366)
Unassigned	20,989,273	0	0	0	(2,522,034)	2,568,964	21,036,203
<b>Total Fund Equity</b>	<b>16,241,436</b>	<b>24,842,098</b>	<b>18,764</b>	<b>174,505,490</b>	<b>(2,522,034)</b>	<b>2,568,964</b>	<b>215,654,718</b>
<b>Total Liabilities, Deferred Inflows and Fund Equity</b>	<b>\$29,310,081</b>	<b>\$50,584,808</b>	<b>\$18,764</b>	<b>\$174,731,853</b>	<b>\$2,565,668</b>	<b>\$20,272,135</b>	<b>\$277,483,308</b>

**Brevard County School Board  
General Fund 2021-22  
As of November 30, 2021**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
<b>Revenues</b>						
Federal Direct	\$694,794	\$694,794	\$0	\$50,231	\$644,563	92.77%
Federal Through State	1,889,592	1,889,592	0	123,902	1,765,690	93.44%
State Sources	325,575,063	325,853,294	0	128,269,124	197,584,171	60.64%
Local Sources	226,850,798	228,242,163	0	48,423,463	179,818,700	78.78%
Transfers In	27,171,605	27,171,605	0	3,724,247	23,447,358	86.29%
Loss Recovery	0	0	0	497	(497)	0.00%
<b>Total Revenues</b>	<b>582,181,852</b>	<b>583,851,448</b>	<b>0</b>	<b>180,591,464</b>	<b>403,259,985</b>	<b>69.07%</b>
<b>Expenses</b>						
Instruction	382,068,381	399,735,133	180,897,545	147,240,615	71,596,973	17.91%
Pupil Personnel Services	20,970,225	21,829,211	12,131,544	7,479,091	2,218,576	10.16%
Instructional Media	6,333,767	6,539,603	4,005,188	2,296,323	238,092	3.64%
Instr & Curr Dev	14,868,063	16,171,440	8,223,520	5,996,784	1,951,135	12.07%
Instr Staff Training	1,825,789	2,720,574	694,174	736,424	1,289,975	47.42%
Instr Related Tech	8,531,436	9,423,464	4,459,353	3,565,373	1,398,739	14.84%
School Board	1,243,136	1,282,941	530,757	677,878	74,306	5.79%
General Admin	1,251,995	1,295,017	612,840	517,424	164,753	12.72%
School Admin	38,776,067	39,848,178	22,101,160	16,449,749	1,297,270	3.26%
Facilities Construction	9,946,838	11,882,429	1,021,703	3,816,475	7,044,252	59.28%
Fiscal Services	3,485,546	3,513,590	1,753,042	1,520,574	239,973	6.83%
Food Services	108,190	125,402	0	65,396	60,007	47.85%
Central Services	6,145,338	7,030,944	3,447,286	3,210,000	373,658	5.31%
Pupil Transportation	18,003,772	18,102,992	8,110,909	6,276,474	3,715,609	20.52%
Operation of Plant	55,656,178	57,269,493	17,245,768	22,566,040	17,457,685	30.48%
Maintenance of Plant	14,766,611	16,121,668	6,987,830	7,302,987	1,830,851	11.36%
Admin Technology	4,526,949	4,767,271	1,938,736	1,902,655	925,880	19.42%
Community Services	170,240	739,613	87,124	340,146	312,342	42.23%
Transfers Out	0	728	0	0	728	100.00%
<b>Total Expenses</b>	<b>588,678,522</b>	<b>618,399,691</b>	<b>274,248,479</b>	<b>231,960,408</b>	<b>112,190,805</b>	<b>18.14%</b>
<b>Excess (Deficit) of Revenues</b>	<b>(6,496,670)</b>	<b>(34,548,243)</b>		<b>(51,368,944)</b>		
Beginning Fund Balance	65,674,494	65,674,494		65,674,494		
Prior Period Adj	0	1,935,886		1,935,886		
Adj Beginning Fund Balance	65,674,494	67,610,380		67,610,380		
Ending Fund Balance	<b>\$59,177,824</b>	<b>\$33,062,137</b>		<b>\$16,241,436</b>		

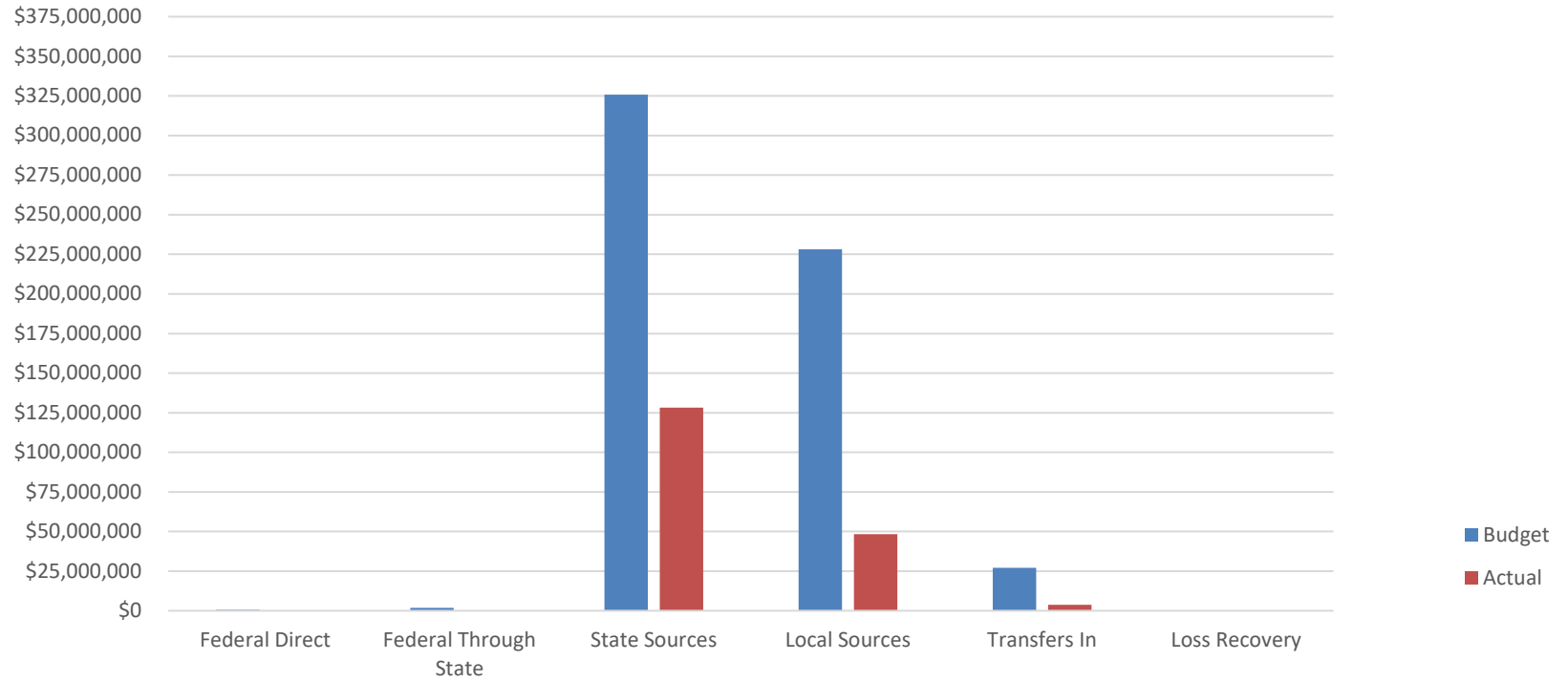
**Brevard County School Board  
General Fund 2021-22 Compared to 2020-21**

	Amended Budget	November 2021	Favorable/ (Unfavorable) Variance	% Change	November 2020	Change	% Change
<b>Revenues</b>							
Federal Direct	\$694,794	\$50,231	(\$644,563)	7.23%	\$398,923	(\$348,691)	-87.41%
Federal Through State	1,889,592	123,902	(1,765,690)	6.56%	678,948	(555,046)	-81.75%
State Sources	325,853,294	128,269,124	(197,584,171)	39.36%	142,458,763	(14,189,639)	-9.96%
Local Sources	228,242,163	48,423,463	(179,818,700)	21.22%	38,229,020	10,194,443	26.67%
Transfers In	27,171,605	3,724,247	(23,447,358)	13.71%	1,664,189	2,060,058	123.79%
Loss Recovery	0	497	497	0.00%	5,212	(4,715)	-90.47%
<b>Total Revenues</b>	<b>583,851,448</b>	<b>180,591,464</b>	<b>(403,259,985)</b>	<b>30.93%</b>	<b>183,435,054</b>	<b>(2,843,590)</b>	<b>-1.55%</b>
<b>Expenses</b>							
Instruction	399,735,133	147,240,615	252,494,518	36.83%	130,864,641	16,375,974	12.51%
Pupil Personnel Services	21,829,211	7,479,091	14,350,120	34.26%	6,963,383	515,708	7.41%
Instructional Media	6,539,603	2,296,323	4,243,280	35.11%	2,577,046	(280,724)	-10.89%
Instr & Curr Dev	16,171,440	5,996,784	10,174,655	37.08%	5,716,767	280,017	4.90%
Instr Staff Training	2,720,574	736,424	1,984,149	27.07%	675,940	60,484	8.95%
Instr Related Tech	9,423,464	3,565,373	5,858,092	37.84%	3,539,749	25,624	0.72%
School Board	1,282,941	677,878	605,063	52.84%	540,600	137,278	25.39%
General Admin	1,295,017	517,424	777,594	39.95%	874,667	(357,244)	-40.84%
School Admin	39,848,178	16,449,749	23,398,430	41.28%	16,074,700	375,049	2.33%
Facilities Construction	11,882,429	3,816,475	8,065,954	32.12%	2,088,760	1,727,715	82.71%
Fiscal Services	3,513,590	1,520,574	1,993,016	43.28%	1,490,010	30,564	2.05%
Food Services	125,402	65,396	60,007	52.15%	77,668	(12,272)	-15.80%
Central Services	7,030,944	3,210,000	3,820,944	45.66%	2,740,662	469,338	17.12%
Pupil Transportation	18,102,992	6,276,474	11,826,518	34.67%	6,068,651	207,823	3.42%
Operation of Plant	57,269,493	22,566,040	34,703,453	39.40%	20,426,671	2,139,369	10.47%
Maintenance of Plant	16,121,668	7,302,987	8,818,681	45.30%	6,124,885	1,178,102	19.23%
Admin Technology	4,767,271	1,902,655	2,864,616	39.91%	1,705,103	197,552	11.59%
Community Services	739,613	340,146	399,467	45.99%	148,828	191,319	128.55%
Transfers Out	728	0	728	0.00%	0	0	0.00%
<b>Total Expenses</b>	<b>618,399,691</b>	<b>231,960,408</b>	<b>386,439,284</b>	<b>37.51%</b>	<b>208,698,730</b>	<b>23,261,677</b>	<b>11.15%</b>
<b>Excess (Deficit) of Revenues</b>	<b>(34,548,243)</b>	<b>(51,368,944)</b>	<b>(16,820,701)</b>	<b>148.69%</b>	<b>(25,263,677)</b>	<b>(26,105,267)</b>	<b>103.33%</b>
Beginning Fund Balance	65,674,494	65,674,494	0	100.00%	63,126,120	2,548,374	4.04%
Prior Period Adj	1,935,886	1,935,886	0	100.00%	(4,249,995)	6,185,881	-145.55%
Adj Beginning Fund Balance	67,610,380	67,610,380	0	100.00%	58,876,125	8,734,255	14.83%
Ending Fund Balance	<b>\$33,062,137</b>	<b>\$16,241,436</b>	<b>(\$16,820,701)</b>	<b>49.12%</b>	<b>\$33,612,449</b>	<b>(\$17,371,013)</b>	<b>-51.68%</b>

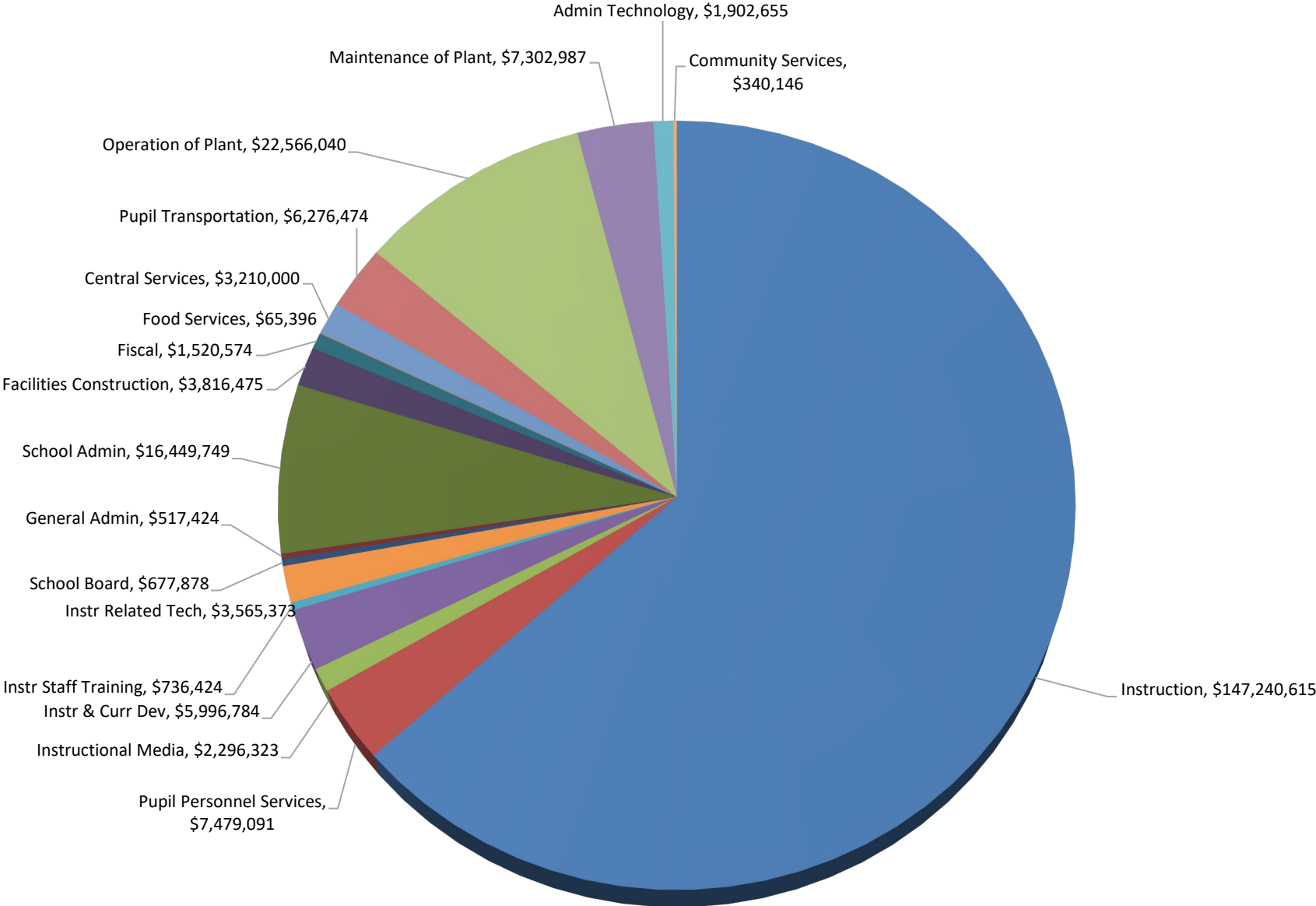
NOTE: A RED Variance / Change notes a negative impact to the District; a BLACK Variance / Change notes a positive impact to the District



### General Fund Revenues - Budget vs Actual



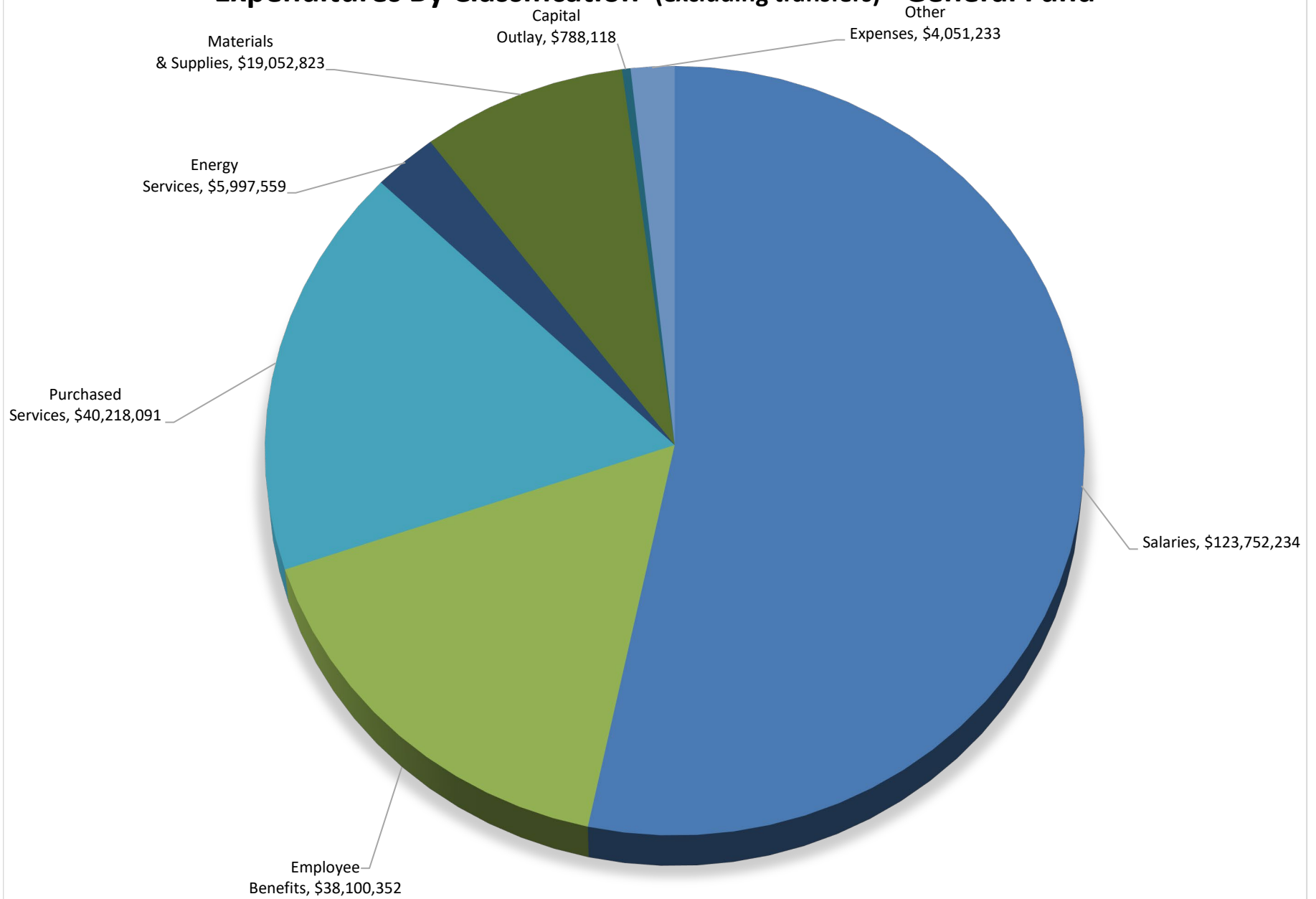
### Expenditures by Function (excluding transfers) - General Fund



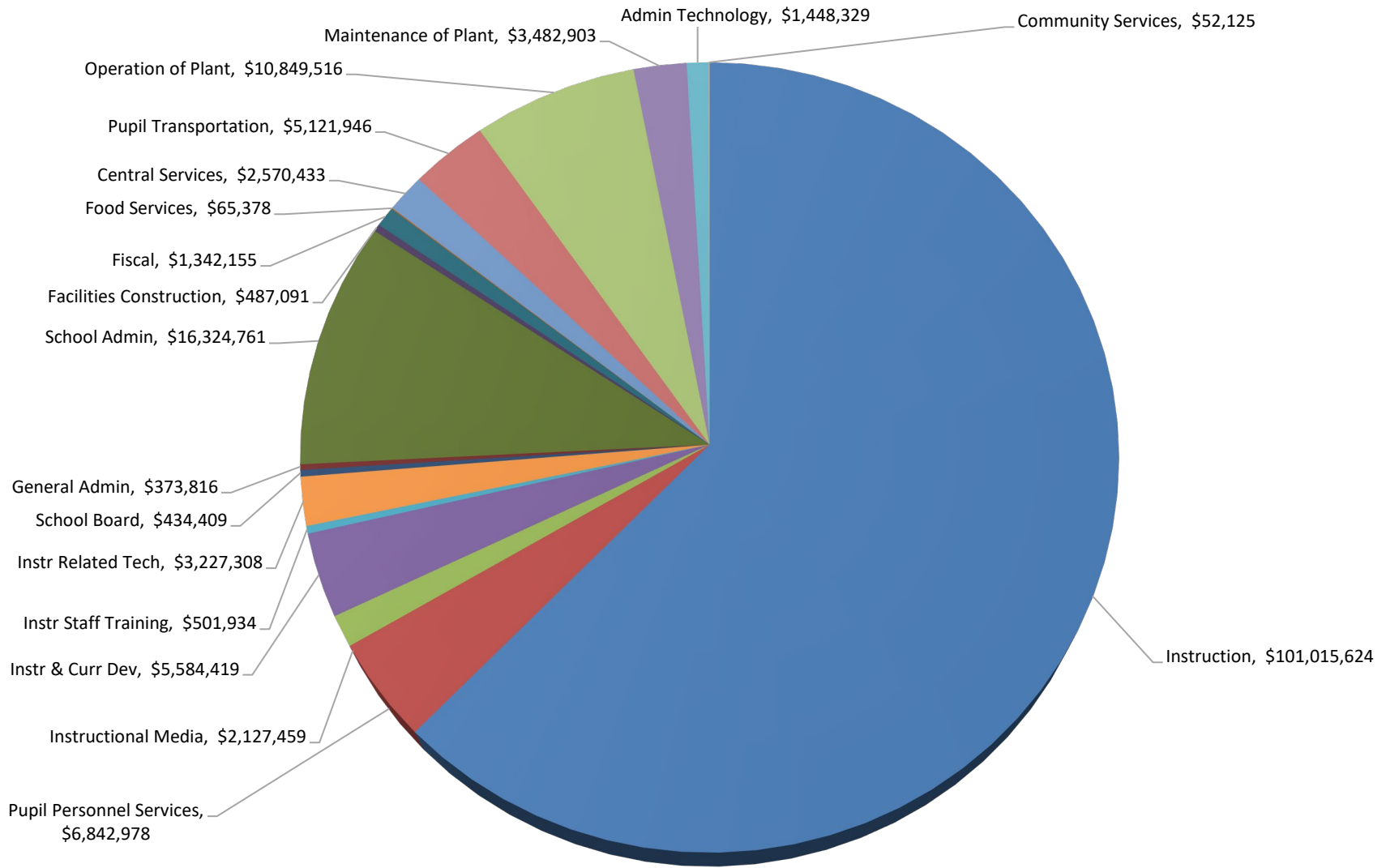
**Brevard County School Board**  
**General Fund Expenditures Detail (excluding transfers)**  
**For Period Ending November 30, 2021**

	Amended Budget	November 2021	Classification of Expenses						
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
Instruction	\$399,735,133	\$147,240,615	\$78,098,929	\$22,916,696	\$28,560,763	\$0	\$16,597,069	\$429,564	\$637,595
Pupil Personnel Services	21,829,211	7,479,091	5,329,415	1,513,563	558,354	0	76,352	1,143	264
Instructional Media	6,539,603	2,296,323	1,634,183	493,276	92,147	0	27,716	47,391	1,610
Instr & Curr Dev	16,171,440	5,996,784	4,377,252	1,207,167	387,477	0	9,819	5,532	9,537
Instr Staff Training	2,720,574	736,424	405,554	96,379	151,907	0	51,262	1,841	29,480
Instr Related Tech	9,423,464	3,565,373	2,477,823	749,484	337,740	0	0	250	75
School Board	1,282,941	677,878	257,482	176,926	216,613	0	58	0	26,799
General Admin	1,295,017	517,424	287,156	86,661	84,516	0	7,697	2,659	48,736
School Admin	39,848,178	16,449,749	12,126,886	4,197,876	58,617	0	38,862	21,923	5,585
Facilities Construction	11,882,429	3,816,475	376,073	111,018	204,395	0	12,560	83,383	3,029,046
Fiscal Services	3,513,590	1,520,574	1,025,644	316,510	155,547	0	954	1,080	20,839
Food Services	125,402	65,396	60,088	5,290	0	17	0	0	0
Central Services	7,030,944	3,210,000	1,938,299	632,134	310,620	0	203,946	10,816	114,186
Pupil Transportation	18,102,992	6,276,474	3,728,306	1,393,640	326,902	674,498	160,856	(10,949)	3,222
Operation of Plant	57,269,493	22,566,040	7,900,202	2,949,314	6,087,990	5,120,935	422,381	80,881	4,336
Maintenance of Plant	16,121,668	7,302,987	2,576,428	906,475	2,143,993	202,108	1,359,117	105,892	8,974
Admin Technology	4,767,271	1,902,655	1,112,737	335,592	449,796	0	3,512	717	300
Community Services	739,613	340,146	39,775	12,351	90,715	0	80,663	5,996	110,648
<b>Totals</b>	<b>618,398,964</b>	<b>231,960,408</b>	<b>123,752,234</b>	<b>38,100,352</b>	<b>40,218,091</b>	<b>5,997,559</b>	<b>19,052,823</b>	<b>788,118</b>	<b>4,051,233</b>
Percentage of Total Expense			53.35%	16.43%	17.34%	2.59%	8.21%	0.34%	1.75%
<b>Budget by Object</b>	<b>\$618,398,964</b>		<b>\$339,954,469</b>	<b>\$110,156,084</b>	<b>\$106,030,826</b>	<b>\$16,183,430</b>	<b>\$27,226,041</b>	<b>\$6,496,931</b>	<b>\$12,351,183</b>
Percent of Total Budget			54.97%	17.81%	17.15%	2.62%	4.40%	1.05%	2.00%

# Expenditures By Classification (excluding transfers) - General Fund



## Salaries and Benefits by Function - General Fund



**Brevard County School Board**  
**Special Revenue - Food Service & Other Funds 2021-22**  
**As of November 30, 2021**

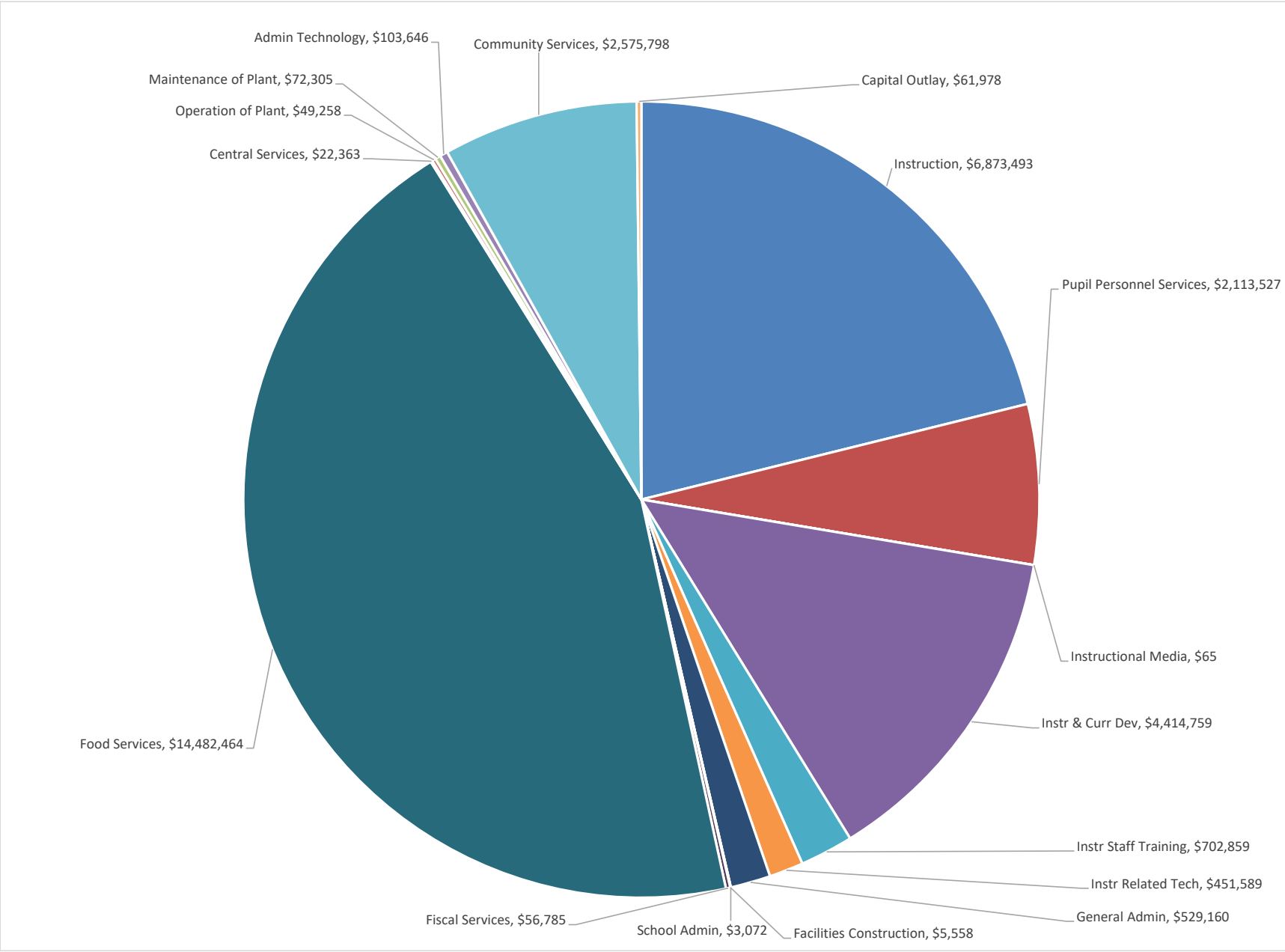
	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
<b>Revenues</b>						
Federal Direct	\$7,531,719	\$7,531,719	\$0	\$2,282,813	\$5,248,906	69.69%
Federal Through State	92,655,713	92,655,713	0	25,832,111	66,823,602	72.12%
State Sources	369,148	369,148	0	11,654	357,494	96.84%
Local Sources	10,921,158	10,921,158	0	5,980,064	4,941,094	45.24%
<b>Total Revenues</b>	<b>111,477,738</b>	<b>111,477,738</b>	<b>0</b>	<b>34,106,642</b>	<b>77,371,096</b>	<b>69.40%</b>
<b>Expenses</b>						
Instruction	29,028,404	29,028,404	10,762,150	6,873,493	11,392,760	39.25%
Pupil Personnel Services	7,989,294	7,989,294	3,188,056	2,113,527	2,687,711	33.64%
Instructional Media Services	10,263	10,263	0	65	10,198	99.37%
Instructional & Curriculum Development	16,097,153	16,097,153	7,444,583	4,414,759	4,237,812	26.33%
Instructional Staff Training	5,021,303	5,021,303	922,797	702,859	3,395,647	67.62%
Instructional Technology	828,662	828,662	73,341	451,589	303,732	36.65%
General Administration	2,332,256	2,332,256	0	529,160	1,803,096	77.31%
School Administration	815,541	815,541	455	3,072	812,015	99.57%
Facilities Acquisition & Construction	0	0	0	5,558	(5,558)	0.00%
Fiscal Services	41,792	41,792	79,499	56,785	(94,492)	-226.10%
Food Services	37,152,327	37,152,327	8,156,264	14,482,464	14,513,599	39.07%
Central Services	46,521	46,521	38,640	22,363	(14,482)	-31.13%
Pupil Transportation Services	342,903	342,903	990	0	341,913	99.71%
Operation of Plant	422,218	422,218	65,198	49,258	307,763	72.89%
Maintenance of Plant	1,000	1,000	73,522	72,305	(144,827)	-14482.71%
Administrative Technology Services	28,115	28,115	154,960	103,646	(230,492)	-819.82%
Community Services	6,706,700	6,706,700	37,800	2,575,798	4,093,102	61.03%
Capital Outlay	4,697,958	4,697,958	0	61,978	4,635,980	98.68%
Transfers Out	2,311,421	2,311,421	0	650,000	1,661,421	71.88%
<b>Total Expenses</b>	<b>113,873,831</b>	<b>113,873,831</b>	<b>30,998,255</b>	<b>33,168,678</b>	<b>49,706,898</b>	<b>43.65%</b>
<b>Excess (Deficit) of Revenues</b>	<b>(2,396,093)</b>	<b>(2,396,093)</b>		<b>937,964</b>		
Beginning Fund Balance	23,904,184	23,904,184		23,904,184		
Ending Fund Balance	<b>\$21,508,091</b>	<b>\$21,508,091</b>		<b>\$24,842,148</b>		

**Brevard County School Board**  
**Special Revenue - Food Service & Other Funds 2021-22 Compared to 2020-2021**

	Amended Budget	November 2021	Favorable/ (Unfavorable) Variance	% Change	November 2020	Change	% Change
<b>Revenues</b>							
Federal Direct	\$7,531,719	\$2,282,813	(\$5,248,906)	30.31%	\$2,273,520	\$9,294	0.41%
Federal Through State	92,655,713	25,832,111	(66,823,602)	27.88%	20,481,582	5,350,530	26.12%
State Sources	369,148	11,654	(357,494)	3.16%	10,335	1,318	12.76%
Local Sources	10,921,158	5,980,064	(4,941,094)	54.76%	3,627,169	2,352,895	64.87%
<b>Total Revenues</b>	<b>111,477,738</b>	<b>34,106,642</b>	<b>(77,371,096)</b>	<b>30.60%</b>	<b>26,392,605</b>	<b>7,714,037</b>	<b>29.23%</b>
<b>Expenses</b>							
Instruction	29,028,404	6,873,493	22,154,911	23.68%	6,873,802	(309)	0.00%
Pupil Personnel Services	7,989,294	2,113,527	5,875,767	26.45%	2,091,858	21,669	1.04%
Instructional Media	10,263	65	10,198	0.63%	0	65	0.00%
Instr & Curr Dev	16,097,153	4,414,759	11,682,394	27.43%	4,656,660	(241,902)	-5.19%
Instr Staff Training	5,021,303	702,859	4,318,444	14.00%	736,847	(33,988)	-4.61%
Instr Related Tech	828,662	451,589	377,073	54.50%	528,393	(76,804)	-14.54%
General Admin	2,332,256	529,160	1,803,096	22.69%	114,680	414,480	361.42%
School Admin	815,541	3,072	812,469	0.38%	4,929	(1,858)	-37.69%
Facilities Construction	0	5,558	(5,558)	0.00%	49,335	(43,777)	-88.73%
Fiscal Services	41,792	56,785	(14,993)	135.88%	56,128	657	1.17%
Food Services	37,152,327	14,482,464	22,669,863	38.98%	11,168,296	3,314,168	29.67%
Central Services	46,521	22,363	24,158	48.07%	17,265	5,098	29.53%
Pupil Transportation	342,903	0	342,903	0.00%	23,331	(23,331)	-100.00%
Operation of Plant	422,218	49,258	372,960	11.67%	110,043	(60,785)	-55.24%
Maintenance of Plant	1,000	72,305	(71,305)	7230.54%	51,689	20,617	39.89%
Admin Technology	28,115	103,646	(75,531)	368.65%	101,473	2,174	2.14%
Community Services	6,706,700	2,575,798	4,130,902	38.41%	2,217,215	358,583	16.17%
Capital Outlay	4,697,958	61,978	4,635,980	1.32%	106,947	(44,969)	-42.05%
Transfers Out	2,311,421	650,000	1,661,421	28.12%	250,000	400,000	160.00%
<b>Total Expenses</b>	<b>113,873,831</b>	<b>33,168,678</b>	<b>80,705,153</b>	<b>29.13%</b>	<b>29,158,891</b>	<b>4,009,787</b>	<b>13.75%</b>
<b>Excess (Deficit) of Revenues</b>	<b>(2,396,093)</b>	<b>937,964</b>	<b>3,334,057</b>	<b>-39.15%</b>	<b>(2,766,285)</b>	<b>3,704,250</b>	<b>-133.91%</b>
Beginning Fund Balance	23,904,184	23,904,184	0	100.00%	19,329,774	4,574,410	23.67%
Ending Fund Balance	<b>\$21,508,091</b>	<b>\$24,842,148</b>	<b>\$3,334,057</b>	<b>115.50%</b>	<b>\$16,563,489</b>	<b>\$8,278,660</b>	<b>49.98%</b>

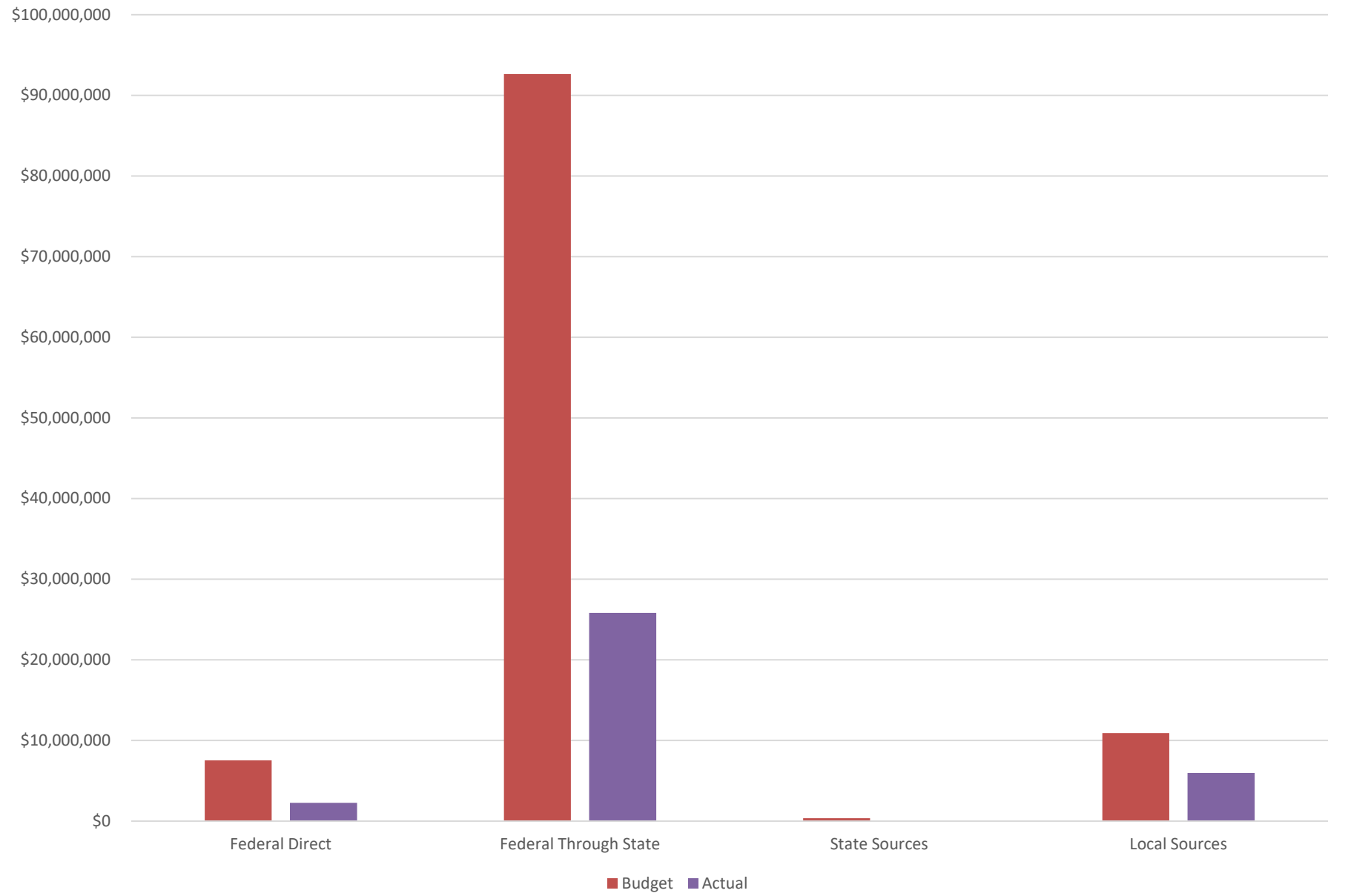
NOTE: A RED Variance / Change notes a negative impact to the District; a BLACK Variance / Change notes a positive impact to the District

**Expenditures by Function (excluding transfers) - Special Revenue - Food Service & Other Funds**





## Special Revenue - Food Service & Other Funds - Budget vs Actual



**Brevard County School Board  
Federal Education Stabilization Fund 2021-2022  
As of November 30, 2021**

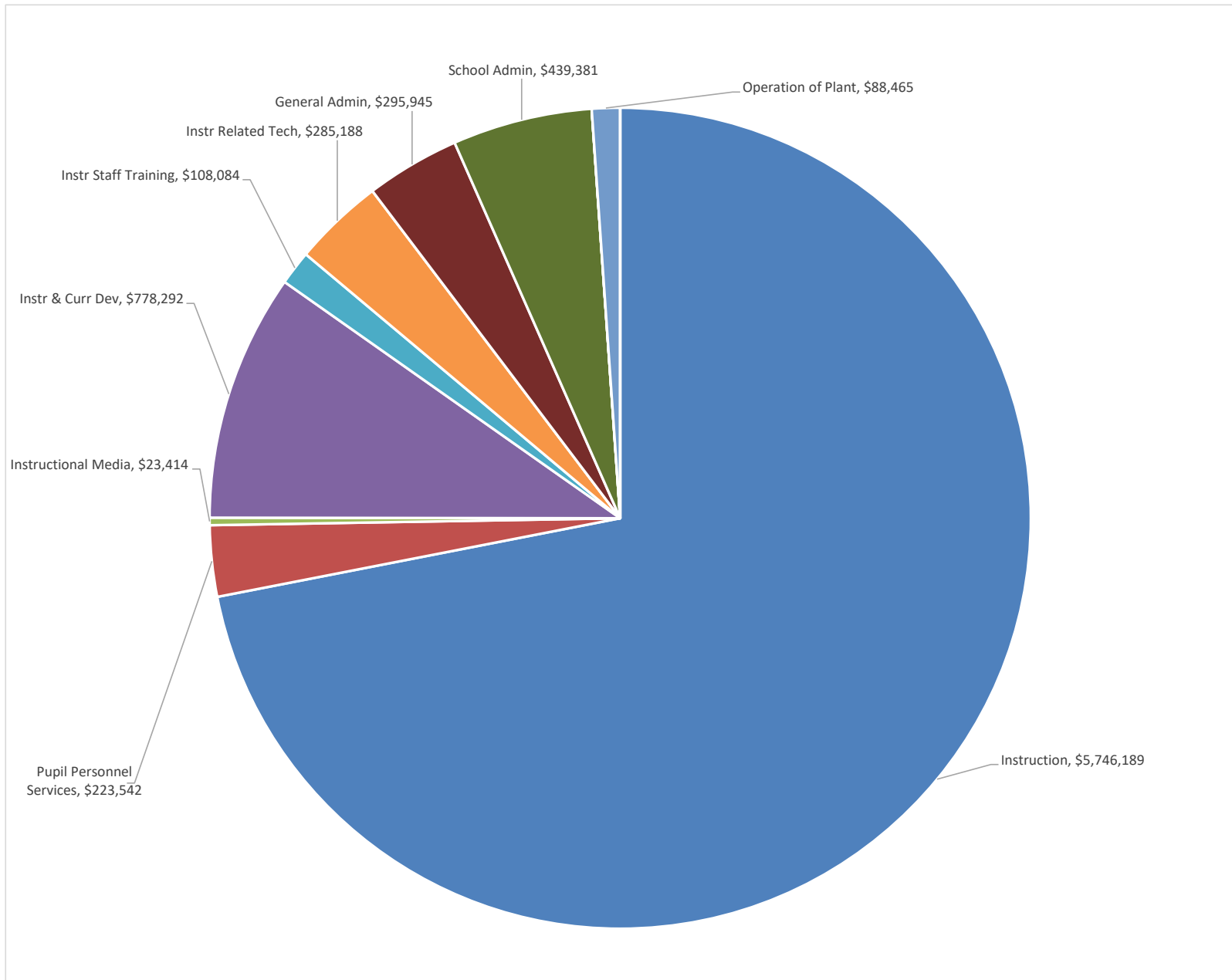
	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
<b>Revenues</b>						
Federal Through State	\$65,894,181	\$65,894,181	\$0	\$7,988,501	\$57,905,680	87.88%
<b>Total Revenues</b>	<b>65,894,181</b>	<b>65,894,181</b>	<b>0</b>	<b>7,988,501</b>	<b>57,905,680</b>	<b>87.88%</b>
<b>Expenses</b>						
Instruction	36,628,696	36,628,696	4,652,244	5,746,189	26,230,263	71.61%
Pupil Personnel Services	3,870,450	3,870,450	498,287	223,542	3,148,621	81.35%
Instructional Media Services	0	0	27,684	23,414	(51,098)	0.00%
Instructional & Curriculum Development	1,008,302	1,008,302	1,571,582	778,292	(1,341,572)	-133.05%
Instructional Staff Training	4,095,493	4,095,493	10,091	108,084	3,977,318	97.11%
Instructional Technology	4,761,970	4,761,970	3,946,311	285,188	530,471	11.14%
Board of Education	29,250	29,250	0	0	29,250	100.00%
General Administration	2,482,659	2,482,659	0	295,945	2,186,714	88.08%
School Administration	2,768,377	2,768,377	931,751	439,381	1,397,244	50.47%
Fiscal Services	215,591	215,591	0	0	215,591	100.00%
Central Services	4,619,890	4,619,890	0	0	4,619,890	100.00%
Pupil Transportation Services	1,157,856	1,157,856	0	0	1,157,856	100.00%
Operation of Plant	2,518,666	2,518,666	101,167	88,465	2,329,034	92.47%
Administrative Technology Services	586,892	586,892	158,276	0	428,616	73.03%
Community Services	220,000	220,000	0	0	220,000	100.00%
Capital Outlay	55,698	55,698	0	0	55,698	100.00%
<b>Total Expenses</b>	<b>65,019,790</b>	<b>65,019,790</b>	<b>11,897,393</b>	<b>7,988,501</b>	<b>45,133,896</b>	<b>69.42%</b>
<b>Excess (Deficit) of Revenues</b>	<b>874,391</b>	<b>874,391</b>		<b>0</b>		
Beginning Fund Balance	(874,391)	(874,391)		(874,391)		
Ending Fund Balance	<b>\$0</b>	<b>\$0</b>		<b>(\$874,391)</b>		

**Brevard County School Board  
Federal Education Stabilization Fund 2021-22 Compared to 2020-2021**

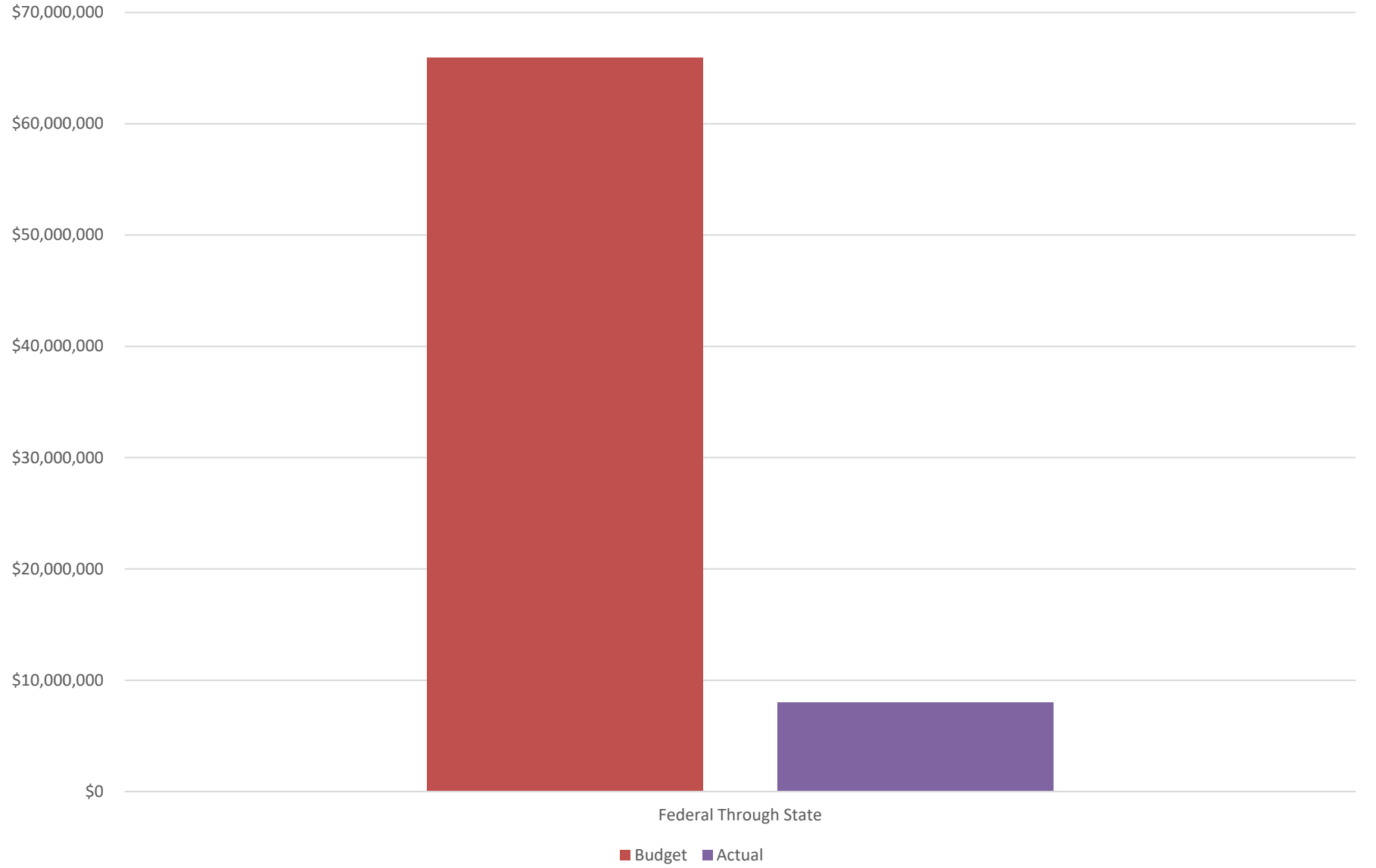
	Amended Budget	November 2021	Favorable/ (Unfavorable) Variance	% Change	November 2020	Change	% Change
<b>Revenues</b>							
Federal Through State	\$65,894,181	\$7,988,501	(\$57,905,680)	12.12%	\$3,610,879	\$4,377,622	121.23%
<b>Total Revenues</b>	<b>65,894,181</b>	<b>7,988,501</b>	<b>(57,905,680)</b>	<b>12.12%</b>	<b>3,610,879</b>	<b>4,377,622</b>	<b>121.23%</b>
<b>Expenses</b>							
Instruction	36,628,696	5,746,189	30,882,507	15.69%	1,369,292	4,376,896	319.65%
Pupil Personnel Services	3,870,450	223,542	3,646,908	5.78%	247,402	(23,859)	-9.64%
Instructional Media	0	23,414	(23,414)	0.00%	4,123	19,291	467.90%
Instr & Curr Dev	1,008,302	778,292	230,010	77.19%	149,825	628,467	419.47%
Instr Staff Training	4,095,493	108,084	3,987,409	2.64%	3,163	104,921	3317.09%
Instr Related Tech	4,761,970	285,188	4,476,782	5.99%	132,004	153,183	116.04%
School Board	29,250	0	29,250	0.00%	750	(750)	-100.00%
General Admin	2,482,659	295,945	2,186,714	11.92%	0	295,945	0.00%
School Admin	2,768,377	439,381	2,328,996	15.87%	121,008	318,374	263.10%
Fiscal Services	215,591	0	215,591	0.00%	0	0	0.00%
Central Services	4,619,890	0	4,619,890	0.00%	600	(600)	-100.00%
Pupil Transportation	1,157,856	0	1,157,856	0.00%	765	(765)	-100.00%
Operation of Plant	2,518,666	88,465	2,430,201	3.51%	25,360	63,105	248.84%
Admin Technology	586,892	0	586,892	0.00%	80,768	(80,768)	-100.00%
Community Services	220,000	0	220,000	0.00%	0	0	0.00%
Capital Outlay	55,698	0	55,698	0.00%	0	0	0.00%
<b>Total Expenses</b>	<b>65,019,790</b>	<b>7,988,501</b>	<b>57,031,289</b>	<b>12.29%</b>	<b>2,135,060</b>	<b>5,853,441</b>	<b>274.16%</b>
<b>Excess (Deficit) of Revenues</b>	<b>874,391</b>	<b>0</b>	<b>(874,391)</b>	<b>0.00%</b>	<b>1,475,819</b>	<b>(1,475,819)</b>	<b>-100.00%</b>
Beginning Fund Balance	(874,391)	(874,391)	0	100.00%	(1,475,819)	601,428	-40.75%
Ending Fund Balance	<b>\$0</b>	<b>(\$874,391)</b>	<b>(\$874,391)</b>	<b>0.00%</b>	<b>\$0</b>	<b>(\$874,391)</b>	<b>0.00%</b>

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

### Expenditures by Function-Special Revenue-Federal Education Stabilization Fund



## Special Revenue - Federal Education Stabilization Fund Budget vs Actual



**Brevard County School Board  
Debt Service 2021-22  
As of November 30, 2021**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
<b>Revenues</b>						
State Sources	\$321,300	\$321,300	\$0	\$0	\$321,300	100.00%
Local Sources	0	0	0	29	(29)	0.00%
Transfers In	37,694,888	37,694,888	0	0	37,694,888	100.00%
<b>Total Revenues</b>	<b>38,016,188</b>	<b>38,016,188</b>	<b>0</b>	<b>29</b>	<b>38,016,159</b>	<b>100.00%</b>
<b>Expenses</b>						
Debt Service	38,016,188	38,016,188	40,227	0	37,975,961	99.89%
<b>Total Expenses</b>	<b>38,016,188</b>	<b>38,016,188</b>	<b>40,227</b>	<b>0</b>	<b>37,975,961</b>	<b>99.89%</b>
<b>Excess (Deficit) of Revenues</b>	<b>0</b>	<b>0</b>		<b>29</b>		
Beginning Fund Balance	18,735	18,735		18,735		
Ending Fund Balance	<b>\$18,735</b>	<b>\$18,735</b>		<b>\$18,764</b>		

**Brevard County School Board  
Debt Service 2021-22 Compared to 2020-21**

	Amended Budget	November 2021	Favorable/ (Unfavorable) Variance	% Change	November 2020	Change	% Change
<b>Revenues</b>							
State Sources	\$321,300	\$0	(\$321,300)	0.00%	\$0	\$0	0.00%
Local Sources	0	29	29	0.00%	27	2	7.41%
Transfers In	37,694,888	0	(37,694,888)	0.00%	0	0	0.00%
<b>Total Revenues</b>	<b>38,016,188</b>	<b>29</b>	<b>(38,016,159)</b>	<b>0.00%</b>	<b>27</b>	<b>2</b>	<b>7.41%</b>
<b>Expenses</b>							
Debt Service	38,016,188	0	38,016,188	0.00%	0	0	0.00%
<b>Total Expenses</b>	<b>38,016,188</b>	<b>0</b>	<b>38,016,188</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Excess (Deficit) of Revenues</b>	<b>0</b>	<b>29</b>	<b>29</b>	<b>0.00%</b>	<b>27</b>	<b>2</b>	<b>7.41%</b>
Beginning Fund Balance	18,735	18,735	0	100.00%	25,756	(7,021)	-27.26%
Ending Fund Balance	<b>\$18,735</b>	<b>\$18,764</b>	<b>\$29</b>	<b>100.15%</b>	<b>\$25,783</b>	<b>(\$7,019)</b>	<b>-27.22%</b>

**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 2021-22  
As of November 30, 2021**

	<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>Obligated</b>	<b>Actuals</b>	<b>Available Budget</b>	<b>% of Budget Remaining</b>
<b>Revenues</b>						
State Sources	\$8,876,781	\$8,876,781	\$0	\$1,925,040	\$6,951,741	78.31%
Local Sources	133,346,835	133,346,835	0	29,555,424	103,791,411	77.84%
Transfer In	2,311,421	2,311,421	0	650,000	1,661,421	71.88%
Sale of Land	0	0	0	309,895	(309,895)	0.00%
<b>Total Revenues</b>	<b>144,535,037</b>	<b>144,535,037</b>	<b>0</b>	<b>32,440,359</b>	<b>112,094,678</b>	<b>77.56%</b>
<b>Expenses</b>						
Facilities Construction	183,210,543	183,210,543	26,388,991	14,964,367	141,857,185	77.43%
Fiscal Services	0	0	27,213	22,176	(49,388)	0.00%
Transfers Out	62,567,458	62,567,458	0	3,724,247	58,843,211	94.05%
<b>Total Expenses</b>	<b>245,778,001</b>	<b>245,778,001</b>	<b>26,416,204</b>	<b>18,710,790</b>	<b>200,651,008</b>	<b>81.64%</b>
<b>Excess (Deficit) of Revenues</b>	<b>(101,242,964)</b>	<b>(101,242,964)</b>		<b>13,729,570</b>		
Beginning Fund Balance	160,104,811	160,104,811		160,104,811		
Ending Fund Balance	<b>\$58,861,847</b>	<b>\$58,861,847</b>		<b>\$173,834,381</b>		

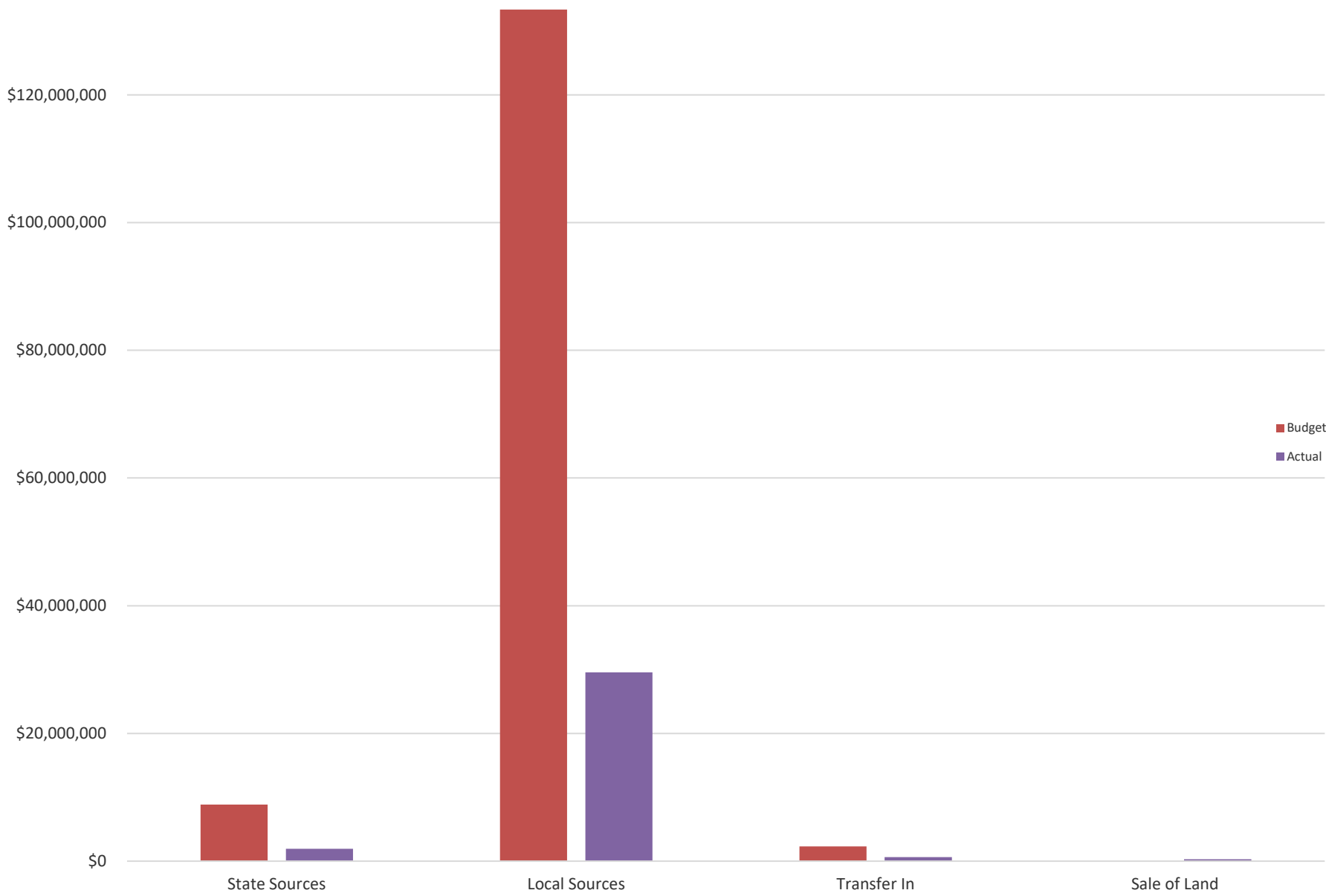


**Brevard County School Board  
Capital Projects Fund 2021-22 Compared to 2020-21**

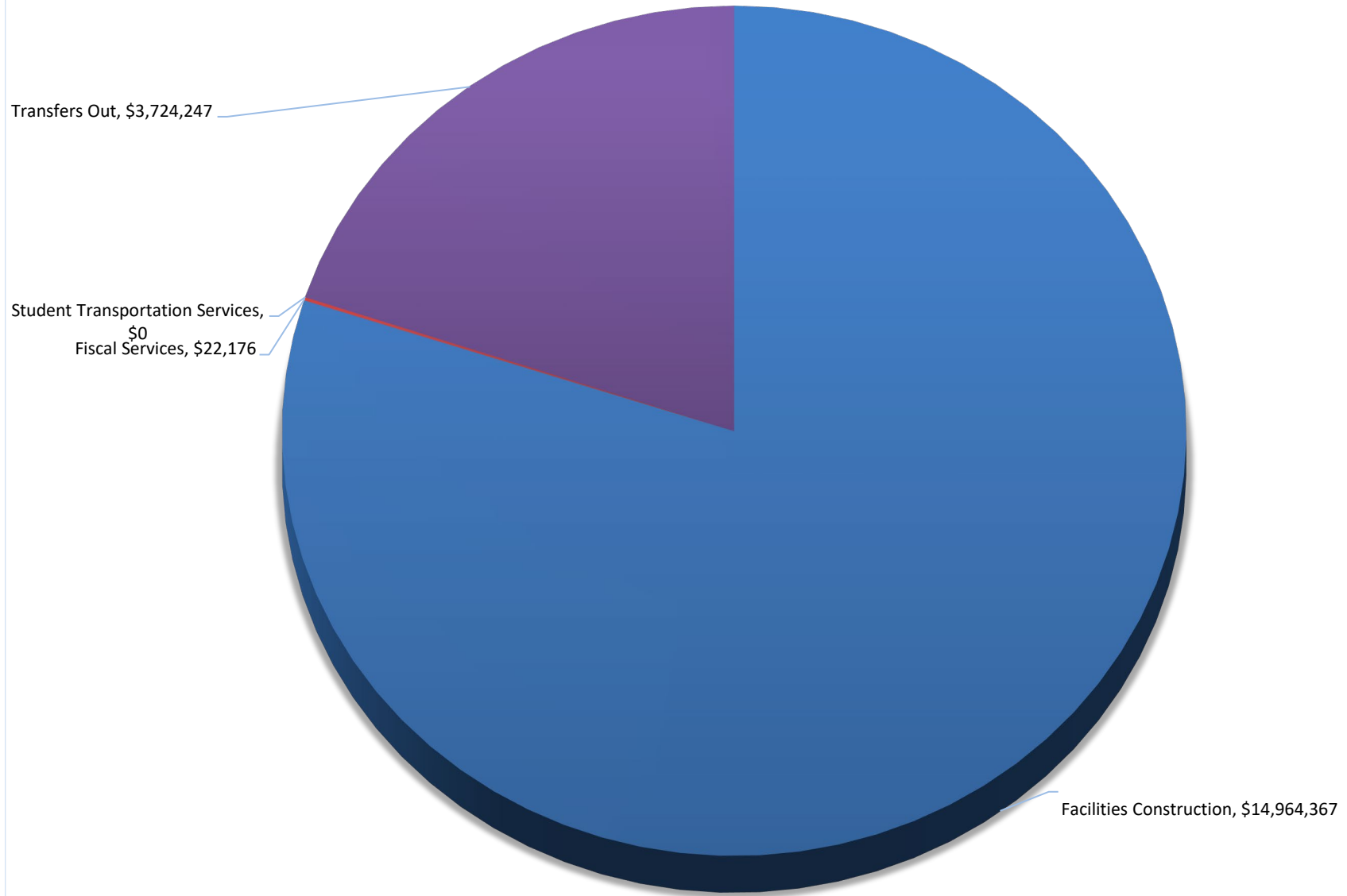
	Amended Budget	November 2021	Favorable/ (Unfavorable) Variance	% Change	November 2020	Change	% Change
<b>Revenues</b>							
State Sources	\$8,876,781	\$1,925,040	(\$6,951,741)	21.69%	\$2,849,787	(\$924,747)	-32.45%
Local Sources	133,346,835	29,555,424	(103,791,411)	22.16%	27,698,703	1,856,721	6.70%
Transfers In	2,311,421	650,000	(1,661,421)	28.12%	250,000	400,000	160.00%
Sale of Land	0	309,895	309,895	0.00%	327	309,568	94616.94%
<b>Total Revenues</b>	<b>144,535,037</b>	<b>32,440,359</b>	<b>(112,094,678)</b>	<b>22.44%</b>	<b>30,798,818</b>	<b>1,641,542</b>	<b>5.33%</b>
<b>Expenses</b>							
Facilities Construction	183,210,543	14,964,367	168,246,176	8.17%	21,446,582	(6,482,215)	-30.22%
Fiscal Services	0	22,176	(22,176)	0.00%	23,705	(1,530)	-6.45%
Student Transportation Services	0	0	0	0.00%	2,689,754	(2,689,754)	-100.00%
Transfers Out	62,567,458	3,724,247	58,843,211	5.95%	1,664,189	2,060,058	123.79%
<b>Total Expenses</b>	<b>245,778,001</b>	<b>18,710,790</b>	<b>227,067,211</b>	<b>7.61%</b>	<b>25,824,230</b>	<b>(7,113,440)</b>	<b>-27.55%</b>
<b>Excess (Deficit) of Revenues</b>	<b>(101,242,964)</b>	<b>13,729,570</b>	<b>114,972,534</b>	<b>-13.56%</b>	<b>4,974,588</b>	<b>8,754,982</b>	<b>175.99%</b>
Beginning Fund Balance	160,104,811	160,104,811	0	100.00%	133,722,489	26,382,322	19.73%
Ending Fund Balance	<b>\$58,861,847</b>	<b>\$173,834,381</b>	<b>\$114,972,534</b>	<b>295.33%</b>	<b>\$138,697,077</b>	<b>\$35,137,304</b>	<b>25.33%</b>

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 2021-22  
As of November 30, 2021**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
<b>Revenues</b>						
Local Sources	\$6,206,000	\$6,206,000	\$0	\$3,583,708	\$2,622,292	42.25%
<b>Total Revenues</b>	<b>6,206,000</b>	<b>6,206,000</b>	<b>0</b>	<b>3,583,708</b>	<b>2,622,292</b>	<b>42.25%</b>
<b>Expenses</b>						
Instructional	0	0	897	48	(945)	0.00%
Student Support Services	0	0	2,261,265	1,700,426	(3,961,691)	0.00%
Instructional Media	0	0	211	0	(211)	0.00%
School Admin	0	0	180	0	(180)	0.00%
Fiscal Services	0	0	0	2,527	(2,527)	0.00%
Central Services	0	0	10,892	8,527	(19,419)	0.00%
Operation of Plant	0	0	0	35	(35)	0.00%
Community Services	5,636,971	5,636,971	0	64	5,636,907	100.00%
Transfers Out	2,299,035	2,299,035	0	0	2,299,035	100.00%
<b>Total Expenses</b>	<b>7,936,006</b>	<b>7,936,006</b>	<b>2,273,446</b>	<b>1,711,626</b>	<b>3,950,935</b>	<b>49.78%</b>
<b>Excess (Deficit) of Revenues</b>	<b>(1,730,006)</b>	<b>(1,730,006)</b>		<b>1,872,083</b>		
Beginning Fund Balance	(3,991,956)	(3,991,956)		(3,991,956)		
Ending Fund Balance	<b>(\$5,721,962)</b>	<b>(\$5,721,962)</b>		<b>(\$2,119,873)</b>		

**Brevard County School Board  
Brevard After School 2021-22 Compared to 2020-21**

	Amended Budget	November 2021	Favorable/ (Unfavorable) Variance	% Change	November 2020	Change	% Change
<b>Revenues</b>							
Local Sources	\$6,206,000	\$3,583,708	(\$2,622,292)	57.75%	\$1,787,603	\$1,796,105	100.48%
<b>Total Revenues</b>	<b>6,206,000</b>	<b>3,583,708</b>	<b>(2,622,292)</b>	<b>57.75%</b>	<b>1,787,603</b>	<b>1,796,105</b>	<b>100.48%</b>
<b>Expenses</b>							
Instructional	0	48	(48)	0.00%	29,046	(28,998)	-99.84%
Student Support Services	0	1,700,426	(1,700,426)	0.00%	1,975,826	(275,400)	-13.94%
Instruct/Curriculum	0	0	0	0.00%	1,611	(1,611)	-100.00%
Instructional Staff Training	0	0	0	0.00%	4,793	(4,793)	-100.00%
School Admin	0	0	0	0.00%	7,549	(7,549)	-100.00%
Fiscal Services	0	2,527	(2,527)	0.00%	1,645	882	53.59%
Central Services	0	8,527	(8,527)	0.00%	8,913	(386)	-4.33%
Operation of Plant	0	35	(35)	0.00%	2,286	(2,251)	-98.48%
Community Services	5,636,971	64	5,636,907	0.00%	6,698	(6,634)	-99.05%
Transfers Out	2,299,035	0	2,299,035	0.00%	0	0	0.00%
<b>Total Expenses</b>	<b>7,936,006</b>	<b>1,711,626</b>	<b>6,224,381</b>	<b>21.57%</b>	<b>2,038,366</b>	<b>(326,740)</b>	<b>-16.03%</b>
<b>Excess (Deficit) of Revenues</b>	<b>(1,730,006)</b>	<b>1,872,083</b>	<b>3,602,089</b>	<b>-108.21%</b>	<b>(250,762)</b>	<b>2,122,845</b>	<b>-846.56%</b>
Beginning Fund Balance	(3,991,956)	(3,991,956)	0	100.00%	(3,526,081)	(465,875)	13.21%
Ending Fund Balance	<b>(\$5,721,962)</b>	<b>(\$2,119,873)</b>	<b>\$3,602,089</b>	<b>37.05%</b>	<b>(\$3,776,843)</b>	<b>\$1,656,970</b>	<b>-43.87%</b>

**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 2021-22  
As of November 30, 2021**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
<b>Revenues</b>						
Local Sources	\$4,706,595	\$4,706,595	\$0	\$1,460,276	\$3,246,319	68.97%
<b>Total Revenues</b>	<b>4,706,595</b>	<b>4,706,595</b>	<b>0</b>	<b>1,460,276</b>	<b>3,246,319</b>	<b>68.97%</b>
<b>Expenses</b>						
Fiscal Services	0	0	0	245	(245)	0.00%
Central Services	6,729,891	6,729,891	131,433	2,433,789	4,164,669	61.88%
Operation of Plant	0	0	0	156	(156)	0.00%
<b>Total Expenses</b>	<b>6,729,891</b>	<b>6,729,891</b>	<b>131,433</b>	<b>2,434,189</b>	<b>4,164,268</b>	<b>61.88%</b>
<b>Excess (Deficit) of Revenues</b>	<b>(2,023,296)</b>	<b>(2,023,296)</b>		<b>(973,913)</b>		
Beginning Fund Balance	1,981,091	1,981,091		1,981,091		
Ending Fund Balance	<b>(\$42,205)</b>	<b>(\$42,205)</b>		<b>\$1,007,178</b>		

**Brevard County School Board  
Casualty Insurance 2021-22 Compared to 2020-21**

	Amended Budget	November 2021	Favorable/ (Unfavorable) Variance	% Change	November 2020	Change	% Change
<b>Revenues</b>							
Local Sources	\$4,706,595	\$1,460,276	(\$3,246,319)	31.03%	\$1,503,323	(\$43,047)	-2.86%
<b>Total Revenues</b>	<b>4,706,595</b>	<b>1,460,276</b>	<b>(3,246,319)</b>	<b>31.03%</b>	<b>1,503,323</b>	<b>(43,047)</b>	<b>-2.86%</b>
<b>Expenses</b>							
Fiscal Services	0	245	(245)	0.00%	203	42	20.49%
Central Services	6,729,891	2,433,789	4,296,102	36.16%	2,358,383	75,406	3.20%
Operation of Plant	0	156	(156)	0.00%	150	5	3.54%
<b>Total Expenses</b>	<b>6,729,891</b>	<b>2,434,189</b>	<b>4,295,701</b>	<b>36.17%</b>	<b>2,358,736</b>	<b>75,453</b>	<b>3.20%</b>
<b>Excess (Deficit) of Revenues</b>	<b>(2,023,296)</b>	<b>(973,913)</b>	<b>1,049,382</b>	<b>48.13%</b>	<b>(855,413)</b>	<b>(118,501)</b>	<b>13.85%</b>
Beginning Fund Balance	1,981,091	1,981,091	(0)	100.00%	(159,670)	2,140,761	-1340.74%
Prior Period Adj	0	0	0	0.00%	2,900,000	(2,900,000)	-100.00%
Adj Beginning Fund Balance	1,981,091	1,981,091	0	100.00%	2,740,330	(759,239)	-27.71%
Ending Fund Balance	<b>(\$42,205)</b>	<b>\$1,007,178</b>	<b>\$1,049,382</b>	<b>-2386.44%</b>	<b>\$1,884,917</b>	<b>(\$877,740)</b>	<b>-46.57%</b>

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 2021-22  
 As of November 30, 2021**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
<b>Revenues</b>						
Local Sources	\$71,126,641	\$71,126,641	\$0	\$23,803,667	\$47,322,974	66.53%
<b>Total Revenues</b>	<b>71,126,641</b>	<b>71,126,641</b>	<b>0</b>	<b>23,803,667</b>	<b>47,322,974</b>	<b>66.53%</b>
<b>Expenses</b>						
Fiscal Services	0	0	0	338	(338)	0.00%
Central Services	76,866,395	76,866,395	694,115	33,257,841	42,914,439	55.83%
Operation of Plant	0	0	0	11,199	(11,199)	0.00%
<b>Total Expenses</b>	<b>76,866,395</b>	<b>76,866,395</b>	<b>694,115</b>	<b>33,269,378</b>	<b>42,902,902</b>	<b>55.81%</b>
<b>Excess (Deficit) of Revenues</b>	<b>(5,739,754)</b>	<b>(5,739,754)</b>		<b>(9,465,711)</b>		
Beginning Fund Balance	11,027,498	11,027,498		11,027,498		
Ending Fund Balance	<b>\$5,287,744</b>	<b>\$5,287,744</b>		<b>\$1,561,787</b>		



**Brevard County School Board  
Medical Insurance Trust 2021-22 Compared to 2020-21**

	Amended Budget	November 2021	Favorable/ (Unfavorable) Variance	% Change	November 2020	Change	% Change
<b>Revenues</b>							
Local Sources	\$71,126,641	\$23,803,667	(\$47,322,974)	33.47%	\$22,818,904	\$984,763	4.32%
<b>Total Revenues</b>	<b>71,126,641</b>	<b>23,803,667</b>	<b>(47,322,974)</b>	<b>33.47%</b>	<b>22,818,904</b>	<b>984,763</b>	<b>4.32%</b>
<b>Expenses</b>							
Fiscal Services	0	338	(338)	0.00%	416	(78)	-18.73%
Central Services	76,866,395	33,257,841	43,608,554	43.27%	32,255,368	1,002,473	3.11%
Operation of Plant	0	11,199	(11,199)	0.00%	9,519	1,680	17.64%
<b>Total Expenses</b>	<b>76,866,395</b>	<b>33,269,378</b>	<b>43,597,017</b>	<b>43.28%</b>	<b>32,265,304</b>	<b>1,004,075</b>	<b>3.11%</b>
<b>Excess (Deficit) of Revenues</b>	<b>(5,739,754)</b>	<b>(9,465,711)</b>	<b>(3,725,957)</b>	<b>164.91%</b>	<b>(9,446,399)</b>	<b>(19,312)</b>	<b>0.20%</b>
Beginning Fund Balance	11,027,498	11,027,498	0	100.00%	10,089,357	938,141	9.30%
Prior Period Adj	0	0	0	0.00%	2,500,000	(2,500,000)	-100.00%
Adj Beginning Fund Balance	11,027,498	11,027,498	0	100.00%	12,589,357	(1,561,859)	-12.41%
Ending Fund Balance	<b>\$5,287,744</b>	<b>\$1,561,787</b>	<b>(\$3,725,957)</b>	<b>29.54%</b>	<b>\$3,142,958</b>	<b>(\$1,581,171)</b>	<b>-50.31%</b>

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