

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

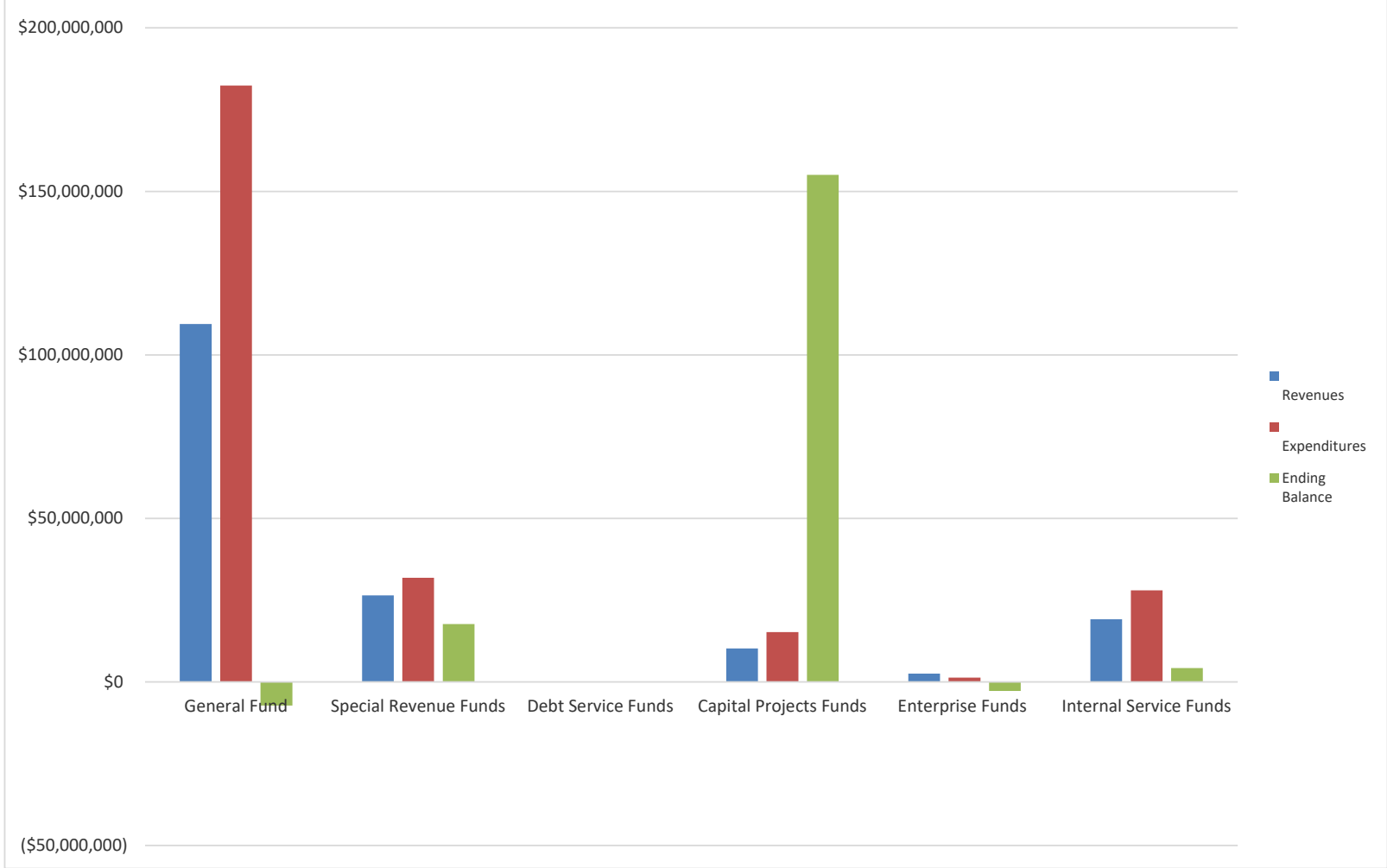
FINANCIAL STATEMENTS

FOR THE PERIOD ENDING OCTOBER 31, 2021

**Brevard County School Board
Monthly Financial Report Summary
For Period Ending October 31, 2021**

Fund	Beginning Balance	2021-22 Revenues	2021-22 Expenditures	2021-22 Income/(Loss)	Ending Balance
General Fund	\$65,674,494	\$109,475,035	\$182,368,012	(\$72,892,977)	(\$7,218,482)
Special Revenue Funds:					
Food Service	15,546,974	5,324,575	12,023,871	(6,699,296)	8,847,678
Other - Grants	0	11,199,439	11,199,439	0	0
Federal Education Stabilization	(874,391)	6,701,909	6,701,909	0	(874,391)
School Internal Funds	8,357,210	3,272,024	1,925,548	1,346,476	9,703,686
Special Revenue Funds	23,029,793	26,497,948	31,850,767	(5,352,820)	17,676,973
Debt Service Funds	18,735	29	0	29	18,764
Capital Projects Funds	160,104,811	10,200,666	15,253,042	(5,052,375)	155,052,436
Enterprise Funds	(3,991,956)	2,566,555	1,354,214	1,212,342	(2,779,614)
Internal Service Funds	13,008,589	19,183,577	27,977,267	(8,793,689)	4,214,900
Grand Totals	\$257,844,466	\$167,923,811	\$258,803,301	(\$90,879,490)	\$166,964,976

Monthly Financial Report Summary



**Brevard County School Board
 Combined Balance Sheet - All Fund Types
 For Period Ending October 31, 2021**

Account	Governmental Fund Types				Proprietary Funds		Totals
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	
Assets:							
Cash	\$4,811,835	\$11,959,844	\$0	\$88,172,287	\$274,234	(\$9,481,397)	\$95,736,803
Cash and Investments with trustee	0	0	18,764	0	0	0	18,764
Investments	161,913	0	0	67,754,751	0	30,153,235	98,069,898
Accounts & Interest Receivable	7,625	5,340	0	100,311	0	23,807	137,083
Due from Other Agencies	605,641	23,361,946	0	0	0	0	23,967,588
Inventory	90,199	1,443,106	0	0	0	0	1,533,305
Prepaid Expenses	2,808,002	0	0	0	0	0	2,808,002
Fixed Assets:							
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)
Total Assets	8,485,216	36,770,235	18,764	156,027,349	321,547	21,923,419	223,546,530
Deferred Outflows	0	0	0	0	1,587,291	0	1,587,291
Total Assets and Deferred Outflows	\$8,485,216	\$36,770,235	\$18,764	\$156,027,349	\$1,908,838	\$21,923,419	\$225,133,821

**Brevard County School Board
Combined Balance Sheet - All Fund Types
For Period Ending October 31, 2021**

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	\$5,011,179	(\$1)	\$0	\$0	\$4	\$0	\$5,011,182
Payroll Deductions and Withholdings	3,305,821	294	0	0	0	0	3,306,116
Accounts Payable	4,843,013	258,674	0	303,803	9,223	24,091	5,438,804
Due to Internal Funds	51	0	0	0	0	0	51
Due to Other Agencies	(81)	532	0	0	0	0	451
Deferred Revenue	607,830	17,959,424	0	0	0	0	18,567,253
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
Total Liabilities	13,767,812	18,218,923	0	303,803	4,874,266	17,708,520	54,873,324
Deferred Inflows	0	0	0	0	216,347	0	216,347
Fund Equity							
Fund Balances:							
Non-Spendable	2,898,201	0	0	0	0	0	2,898,201
Restricted	3,112,007	18,551,313	18,764	155,723,546	0	0	177,405,630
Committed	0	0	0	0	0	0	0
Assigned	(32,282,078)	0	0	0	0	0	(32,282,078)
Unassigned	20,989,273	0	0	0	(3,181,775)	4,214,899	22,022,397
Total Fund Equity	(5,282,597)	18,551,313	18,764	155,723,546	(3,181,775)	4,214,899	170,044,150
Total Liabilities, Deferred Inflows and Fund Equity	\$8,485,216	\$36,770,235	\$18,764	\$156,027,349	\$1,908,838	\$21,923,419	\$225,133,821

**Brevard County School Board
General Fund 2021-22
As of October 31, 2021**

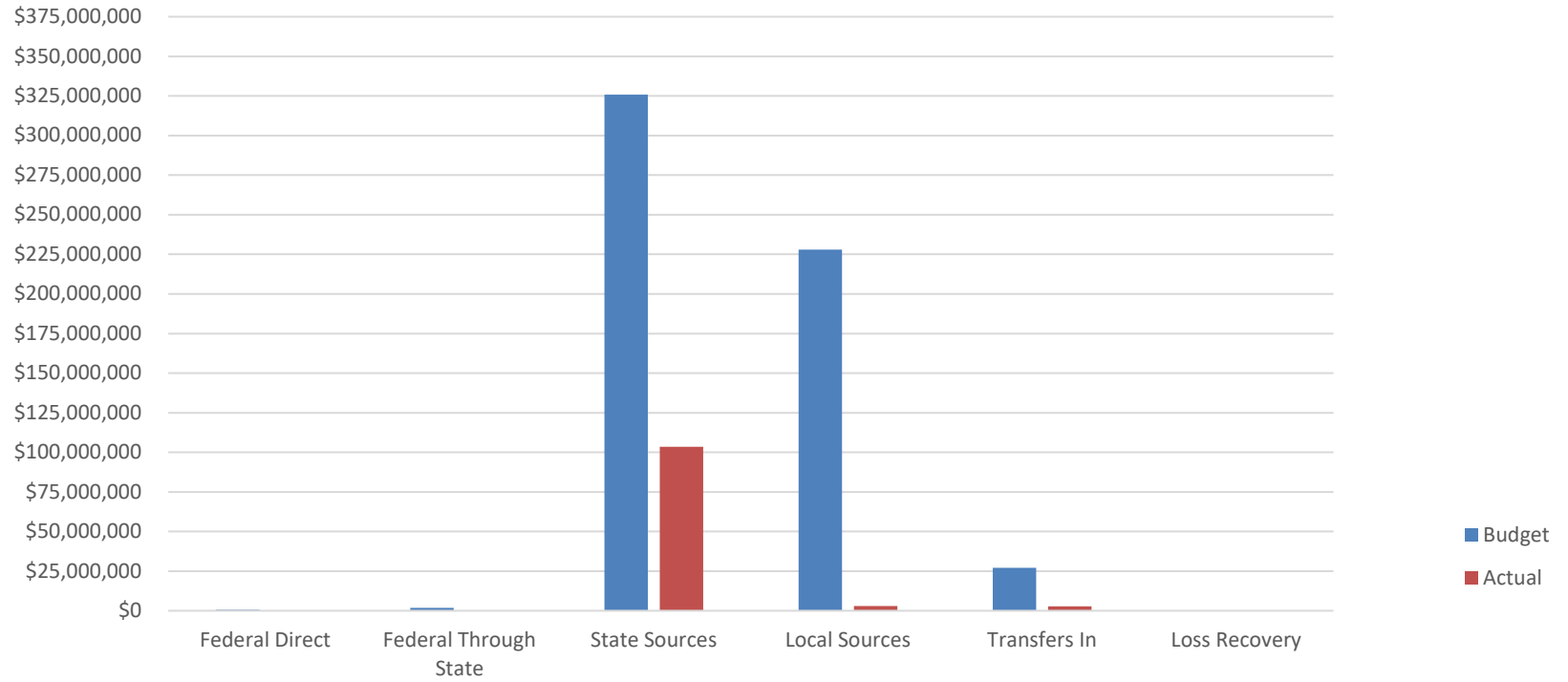
	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Federal Direct	\$694,794	\$694,794	\$0	\$50,231	\$644,563	92.77%
Federal Through State	1,889,592	1,889,592	0	123,604	1,765,988	93.46%
State Sources	325,575,063	325,853,294	0	103,509,781	222,343,513	68.23%
Local Sources	226,850,798	227,961,637	0	3,037,231	224,924,407	98.67%
Transfers In	27,171,605	27,171,605	0	2,753,692	24,417,913	89.87%
Loss Recovery	0	0	0	497	(497)	0.00%
Total Revenues	582,181,852	583,570,923	0	109,475,035	474,095,887	81.24%
Expenses						
Instruction	382,068,381	397,692,775	207,275,829	115,388,863	75,028,083	18.87%
Pupil Personnel Services	20,970,225	21,849,247	13,061,515	6,039,799	2,747,933	12.58%
Instructional Media	6,333,767	6,536,871	4,438,828	1,781,146	316,897	4.85%
Instr & Curr Dev	14,868,063	15,978,527	9,792,363	4,774,852	1,411,311	8.83%
Instr Staff Training	1,825,789	2,787,220	783,132	620,538	1,383,550	49.64%
Instr Related Tech	8,531,436	9,443,912	4,975,407	2,856,495	1,612,010	17.07%
School Board	1,243,136	1,259,128	638,998	495,864	124,266	9.87%
General Admin	1,251,995	1,298,185	674,524	428,114	195,548	15.06%
School Admin	38,776,067	39,654,330	26,013,775	13,237,701	402,854	1.02%
Facilities Construction	9,946,838	11,902,942	1,375,592	2,862,051	7,665,299	64.40%
Fiscal Services	3,485,546	3,525,629	2,086,778	1,252,058	186,792	5.30%
Food Services	108,190	125,402	0	63,331	62,071	49.50%
Central Services	6,145,338	7,025,641	3,764,132	2,654,446	607,063	8.64%
Pupil Transportation	18,003,772	18,269,457	8,791,039	4,787,680	4,690,738	25.68%
Operation of Plant	55,656,178	57,199,890	19,695,248	17,367,896	20,136,746	35.20%
Maintenance of Plant	14,766,611	16,126,063	7,701,047	5,925,559	2,499,456	15.50%
Admin Technology	4,526,949	4,772,581	2,183,418	1,579,789	1,009,373	21.15%
Community Services	170,240	733,831	47,001	251,829	435,001	59.28%
Total Expenses	588,678,522	616,181,630	313,298,628	182,368,012	120,514,990	19.56%
Excess (Deficit) of Revenues	(6,496,670)	(32,610,707)		(72,892,977)		
Beginning Fund Balance	65,674,494	65,674,494		65,674,494		
Ending Fund Balance	\$59,177,824	\$33,063,787		(\$7,218,482)		

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

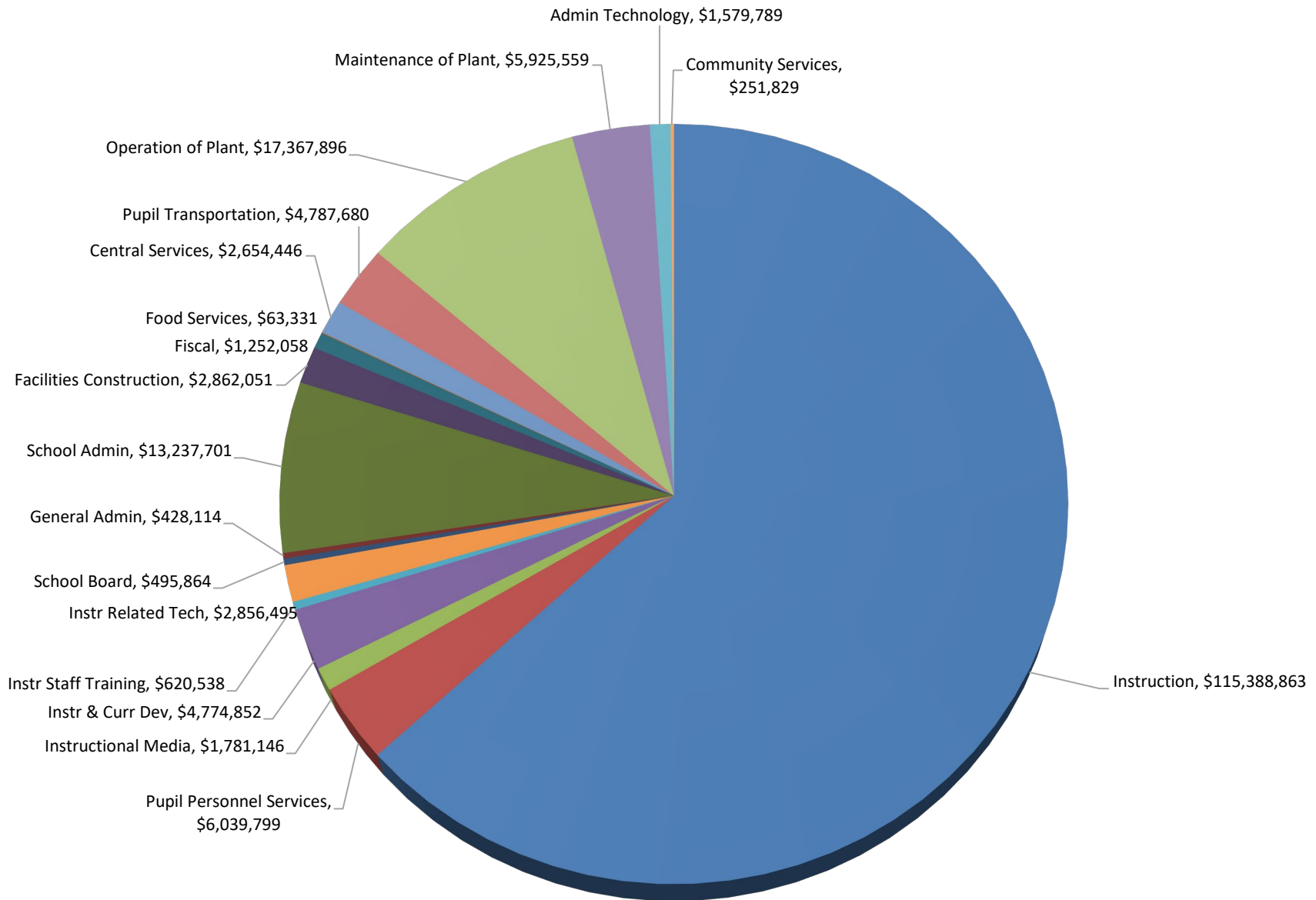
	Amended Budget	October 2021	Favorable/ (Unfavorable) Variance	% Change	October 2020	Change	% Change
Revenues							
Federal Direct	\$694,794	\$50,231	(\$644,563)	7.23%	\$103,891	(\$53,659)	-51.65%
Federal Through State	1,889,592	123,604	(1,765,988)	6.54%	678,718	(555,114)	-81.79%
State Sources	325,853,294	103,509,781	(222,343,513)	31.77%	114,021,492	(10,511,710)	-9.22%
Local Sources	227,961,637	3,037,231	(224,924,407)	1.33%	2,259,978	777,253	34.39%
Transfers In	27,171,605	2,753,692	(24,417,913)	10.13%	1,332,345	1,421,347	106.68%
Loss Recovery	0	497	497	0.00%	5,212	(4,715)	-90.47%
Total Revenues	583,570,923	109,475,035	(474,095,887)	18.76%	118,401,634	(8,926,599)	-7.54%
Expenses							
Instruction	397,692,775	115,388,863	282,303,912	29.01%	96,388,923	18,999,940	19.71%
Pupil Personnel Services	21,849,247	6,039,799	15,809,448	27.64%	5,212,159	827,640	15.88%
Instructional Media	6,536,871	1,781,146	4,755,725	27.25%	1,943,033	(161,888)	-8.33%
Instr & Curr Dev	15,978,527	4,774,852	11,203,674	29.88%	4,481,392	293,460	6.55%
Instr Staff Training	2,787,220	620,538	2,166,682	22.26%	561,621	58,917	10.49%
Instr Related Tech	9,443,912	2,856,495	6,587,417	30.25%	2,847,275	9,220	0.32%
School Board	1,259,128	495,864	763,264	39.38%	417,397	78,467	18.80%
General Admin	1,298,185	428,114	870,071	32.98%	782,588	(354,475)	-45.30%
School Admin	39,654,330	13,237,701	26,416,629	33.38%	12,864,449	373,252	2.90%
Facilities Construction	11,902,942	2,862,051	9,040,891	24.04%	1,883,493	978,558	51.95%
Fiscal Services	3,525,629	1,252,058	2,273,570	35.51%	1,207,408	44,650	3.70%
Food Services	125,402	63,331	62,071	50.50%	70,896	(7,565)	-10.67%
Central Services	7,025,641	2,654,446	4,371,195	37.78%	2,182,632	471,814	21.62%
Pupil Transportation	18,269,457	4,787,680	13,481,777	26.21%	4,614,142	173,538	3.76%
Operation of Plant	57,199,890	17,367,896	39,831,994	30.36%	16,702,699	665,197	3.98%
Maintenance of Plant	16,126,063	5,925,559	10,200,503	36.75%	4,921,178	1,004,382	20.41%
Admin Technology	4,772,581	1,579,789	3,192,792	33.10%	1,413,681	166,107	11.75%
Community Services	733,831	251,829	482,002	34.32%	84,244	167,585	198.93%
Total Expenses	616,181,630	182,368,012	433,813,618	29.60%	158,579,211	23,788,801	15.00%
Excess (Deficit) of Revenues	(32,610,707)	(72,892,977)	(40,282,269)	223.52%	(40,177,577)	(32,715,400)	81.43%
Beginning Fund Balance	65,674,494	65,674,494	0	100.00%	63,126,120	2,548,374	4.04%
Prior Period Adj	0	0	0	0.00%	(4,249,995)	4,249,995	-100.00%
Adj Beginning Fund Balance	65,674,494	65,674,494	0	100.00%	58,876,125	6,798,369	11.55%
Ending Fund Balance	\$33,063,787	(\$7,218,482)	(\$40,282,269)	-21.83%	\$18,698,548	(\$25,917,031)	-138.60%

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



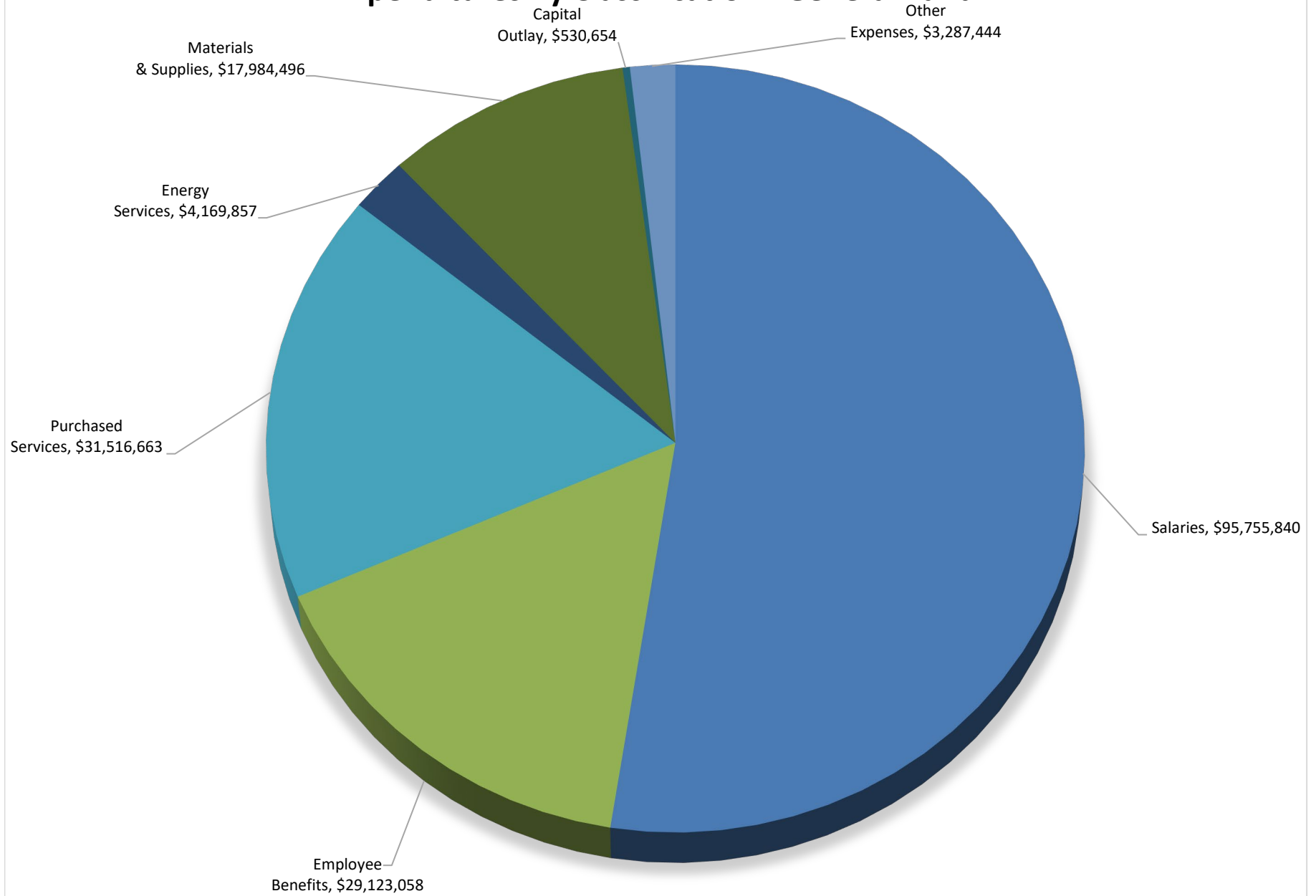
Expenditures by Function - General Fund



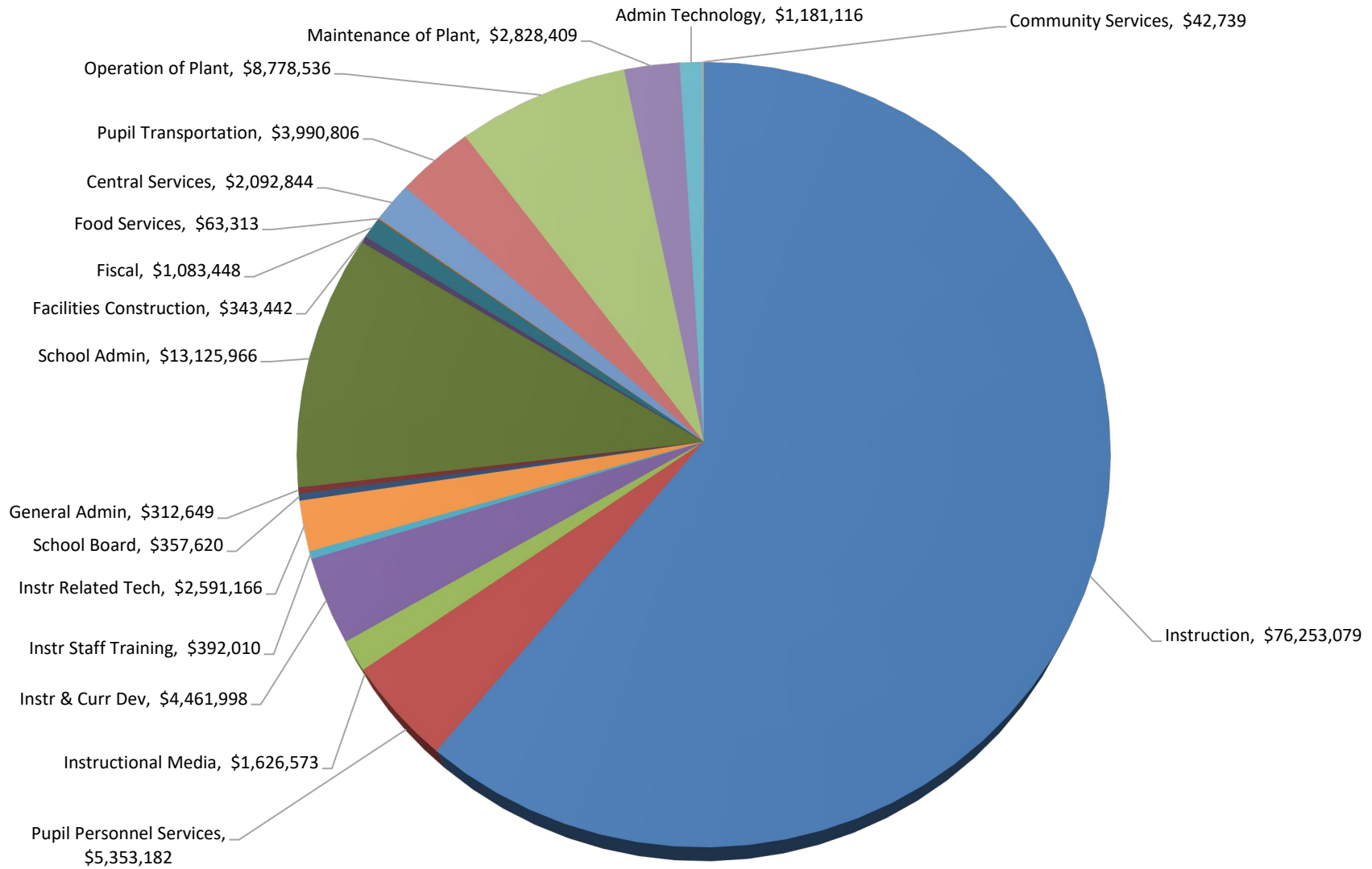
**Brevard County School Board
General Fund Expenditures Detail
For Period Ending October 31, 2021**

	Amended Budget	October 2021	Classification of Expenses						
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
Instruction	\$397,692,775	\$115,388,863	\$59,119,917	\$17,133,161	\$22,291,884	\$0	\$16,060,894	\$272,426	\$510,581
Pupil Personnel Services	21,849,247	6,039,799	4,194,555	1,158,628	614,723	0	70,786	1,031	77
Instructional Media	6,536,871	1,781,146	1,255,010	371,563	87,970	0	27,620	37,707	1,275
Instr & Curr Dev	15,978,527	4,774,852	3,516,525	945,473	298,231	0	3,911	4,375	6,336
Instr Staff Training	2,787,220	620,538	318,095	73,915	150,726	0	50,900	1,826	25,076
Instr Related Tech	9,443,912	2,856,495	1,993,519	597,647	265,079	0	0	250	0
School Board	1,259,128	495,864	207,502	150,118	111,445	0	0	0	26,799
General Admin	1,298,185	428,114	241,396	71,252	82,409	0	1,855	2,659	28,542
School Admin	39,654,330	13,237,701	9,792,636	3,333,330	54,714	0	34,392	18,011	4,618
Facilities Construction	11,902,942	2,862,051	266,471	76,970	19,565	0	10,755	39,558	2,448,731
Fiscal Services	3,525,629	1,252,058	828,206	255,242	149,687	0	390	1,080	17,453
Food Services	125,402	63,331	58,217	5,097	0	17	0	0	0
Central Services	7,025,641	2,654,446	1,572,798	520,046	304,371	0	153,944	10,816	92,471
Pupil Transportation	18,269,457	4,787,680	2,932,997	1,057,809	248,443	430,148	126,562	(11,464)	3,185
Operation of Plant	57,199,890	17,367,896	6,413,864	2,364,672	4,606,195	3,584,165	340,239	55,225	3,536
Maintenance of Plant	16,126,063	5,925,559	2,101,137	727,272	1,751,130	155,526	1,085,684	96,011	8,800
Admin Technology	4,772,581	1,579,789	910,491	270,625	395,262	0	2,393	717	300
Community Services	733,831	251,829	32,502	10,238	84,829	0	14,170	426	109,665
Totals	616,181,630	182,368,012	95,755,840	29,123,058	31,516,663	4,169,857	17,984,496	530,654	3,287,444
Percentage of Total Expense			52.51%	15.97%	17.28%	2.29%	9.86%	0.29%	1.80%
Budget by Object	\$616,181,630		\$342,682,925	\$111,801,567	\$100,926,088	\$16,071,224	\$25,885,530	\$6,491,410	\$12,322,885
Percent of Total Budget			55.61%	18.14%	16.38%	2.61%	4.20%	1.05%	2.00%

Expenditures By Classification - General Fund



Salaries and Benefits by Function - General Fund



Brevard County School Board
Special Revenue - Food Service & Other Funds 2021-22
As of October 31, 2021

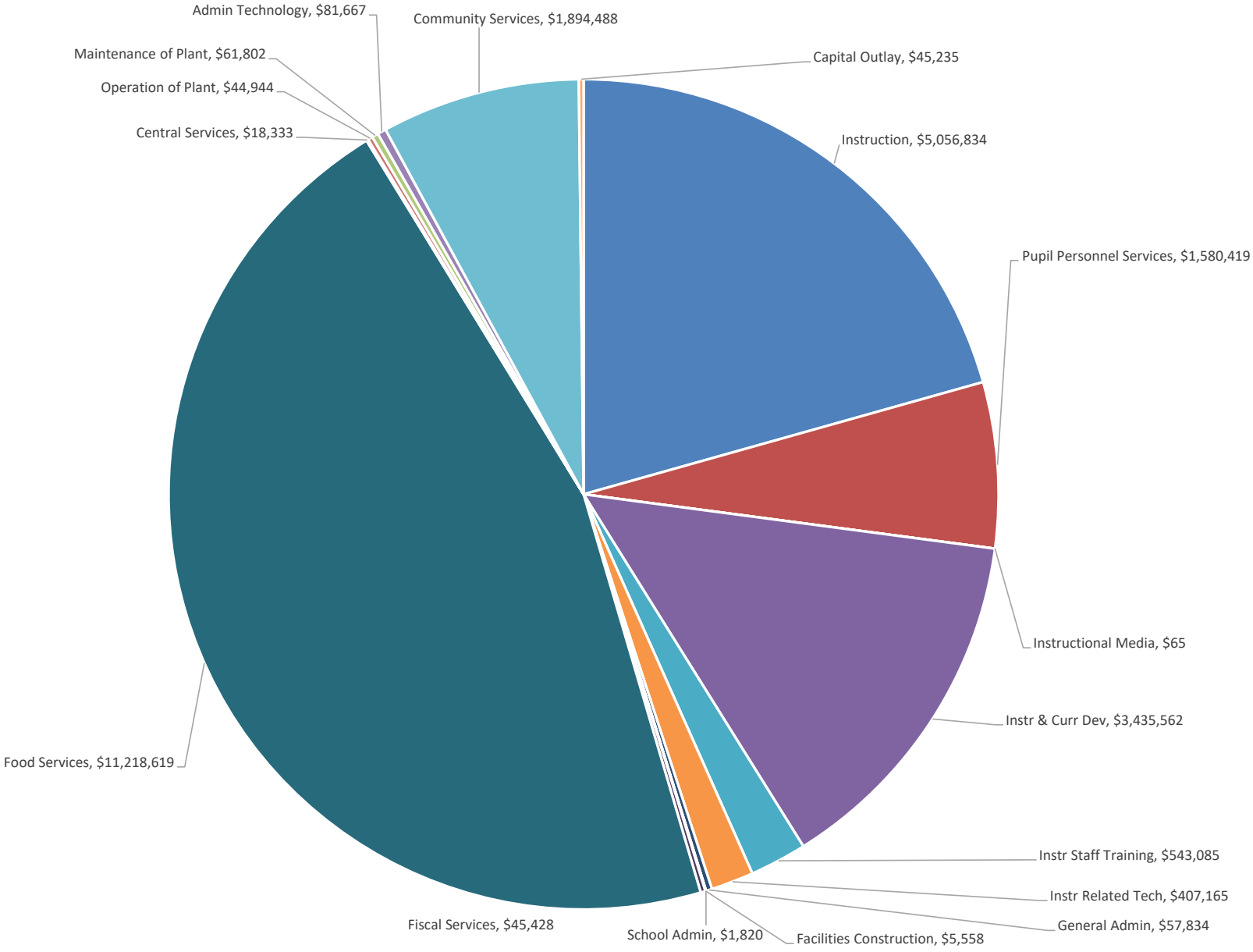
	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Federal Direct	\$7,531,719	\$7,531,719	\$0	\$1,699,310	\$5,832,409	77.44%
Federal Through State	92,655,713	92,655,713	0	13,423,518	79,232,195	85.51%
State Sources	369,148	369,148	0	10,163	358,985	97.25%
Local Sources	10,921,158	10,921,158	0	4,663,047	6,258,111	57.30%
Total Revenues	111,477,738	111,477,738	0	19,796,038	91,681,700	82.24%
Expenses						
Instruction	29,028,404	29,028,404	11,849,866	5,056,834	12,121,704	41.76%
Pupil Personnel Services	7,989,294	7,989,294	3,581,884	1,580,419	2,826,991	35.38%
Instructional Media Services	10,263	10,263	0	65	10,198	99.37%
Instructional & Curriculum Development	16,097,153	16,097,153	8,495,164	3,435,562	4,166,428	25.88%
Instructional Staff Training	5,021,303	5,021,303	1,046,246	543,085	3,431,972	68.35%
Instructional Technology	828,662	828,662	77,400	407,165	344,098	41.52%
General Administration	2,332,256	2,332,256	0	57,834	2,274,422	97.52%
School Administration	815,541	815,541	277	1,820	813,444	99.74%
Facilities Acquisition & Construction	0	0	0	5,558	(5,558)	0.00%
Fiscal Services	41,792	41,792	90,856	45,428	(94,492)	-226.10%
Food Services	37,152,327	37,152,327	9,271,015	11,218,619	16,662,693	44.85%
Central Services	46,521	46,521	42,653	18,333	(14,466)	-31.10%
Pupil Transportation Services	342,903	342,903	990	0	341,913	99.71%
Operation of Plant	422,218	422,218	38,327	44,944	338,946	80.28%
Maintenance of Plant	1,000	1,000	84,025	61,802	(144,827)	-14482.71%
Administrative Technology Services	28,115	28,115	163,321	81,667	(216,872)	-771.38%
Community Services	6,706,700	6,706,700	42,525	1,894,488	4,769,687	71.12%
Capital Outlay	4,697,958	4,697,958	0	45,235	4,652,723	99.04%
Transfers Out	2,311,421	2,311,421	0	650,000	1,661,421	71.88%
Total Expenses	113,873,831	113,873,831	34,784,549	25,148,858	53,940,424	47.37%
Excess (Deficit) of Revenues	(2,396,093)	(2,396,093)		(5,352,820)		
Beginning Fund Balance	23,904,184	23,904,184		23,904,184		
Ending Fund Balance	\$21,508,091	\$21,508,091		\$18,551,364		

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

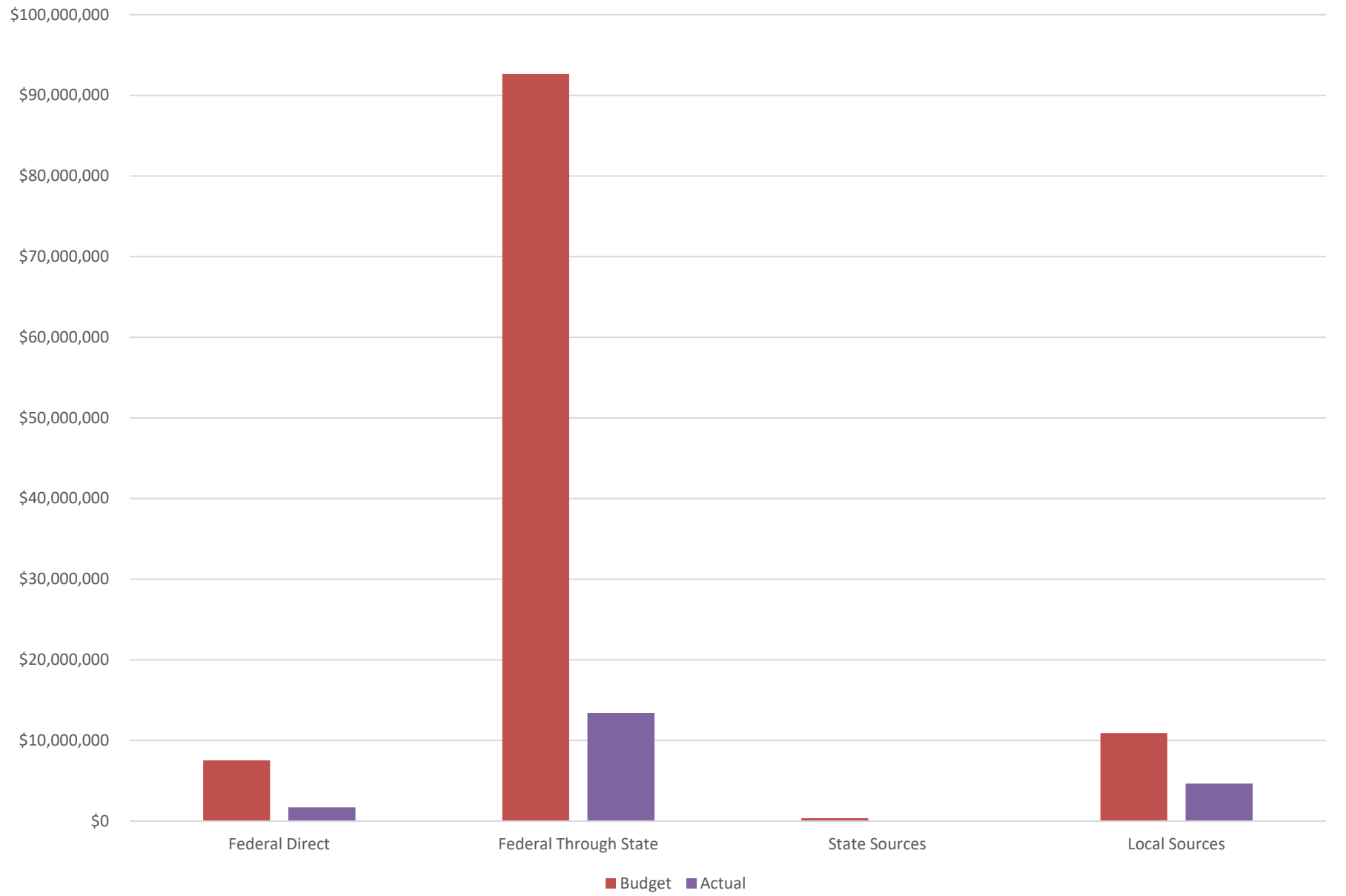
	Amended Budget	October 2021	Favorable/ (Unfavorable) Variance	% Change	October 2020	Change	% Change
Revenues							
Federal Direct	\$7,531,719	\$1,699,310	(\$5,832,409)	22.56%	\$1,164,638	\$534,672	45.91%
Federal Through State	92,655,713	13,423,518	(79,232,195)	14.49%	6,571,051	6,852,466	104.28%
State Sources	369,148	10,163	(358,985)	2.75%	4,948	5,215	105.39%
Local Sources	10,921,158	4,663,047	(6,258,111)	42.70%	2,438,475	2,224,572	91.23%
Total Revenues	111,477,738	19,796,038	(91,681,700)	17.76%	10,179,113	9,616,925	94.48%
Expenses							
Instruction	29,028,404	5,056,834	23,971,570	17.42%	4,930,058	126,776	2.57%
Pupil Personnel Services	7,989,294	1,580,419	6,408,875	19.78%	1,511,463	68,956	4.56%
Instructional Media	10,263	65	10,198	0.63%	0	65	0.00%
Instr & Curr Dev	16,097,153	3,435,562	12,661,591	21.34%	3,508,834	(73,273)	-2.09%
Instr Staff Training	5,021,303	543,085	4,478,218	10.82%	525,958	17,127	3.26%
Instr Related Tech	828,662	407,165	421,497	49.14%	437,912	(30,748)	-7.02%
General Admin	2,332,256	57,834	2,274,422	2.48%	65,642	(7,807)	-11.89%
School Admin	815,541	1,820	813,721	0.22%	3,322	(1,502)	-45.22%
Facilities Construction	0	5,558	(5,558)	0.00%	49,335	(43,777)	-88.73%
Fiscal Services	41,792	45,428	(3,636)	108.70%	44,903	526	1.17%
Food Services	37,152,327	11,218,619	25,933,708	30.20%	8,499,503	2,719,116	31.99%
Central Services	46,521	18,333	28,188	39.41%	15,083	3,251	21.55%
Pupil Transportation	342,903	0	342,903	0.00%	23,331	(23,331)	-100.00%
Operation of Plant	422,218	44,944	377,274	10.64%	47,487	(2,543)	-5.35%
Maintenance of Plant	1,000	61,802	(60,802)	6180.23%	41,351	20,451	49.46%
Admin Technology	28,115	81,667	(53,552)	290.47%	81,178	489	0.60%
Community Services	6,706,700	1,894,488	4,812,212	28.25%	1,672,354	222,134	13.28%
Capital Outlay	4,697,958	45,235	4,652,723	0.96%	0	45,235	0.00%
Transfers Out	2,311,421	650,000	1,661,421	28.12%	250,000	400,000	160.00%
Total Expenses	113,873,831	25,148,858	88,724,973	22.08%	21,787,043	3,361,816	15.43%
Excess (Deficit) of Revenues	(2,396,093)	(5,352,820)	(2,956,727)	223.40%	(11,607,930)	6,255,109	-53.89%
Beginning Fund Balance	23,904,184	23,904,184	0	100.00%	19,329,774	4,574,410	23.67%
Ending Fund Balance	\$21,508,091	\$18,551,364	(\$2,956,727)	86.25%	\$7,721,844	\$10,829,519	140.25%

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 - 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 October 31, 2021**

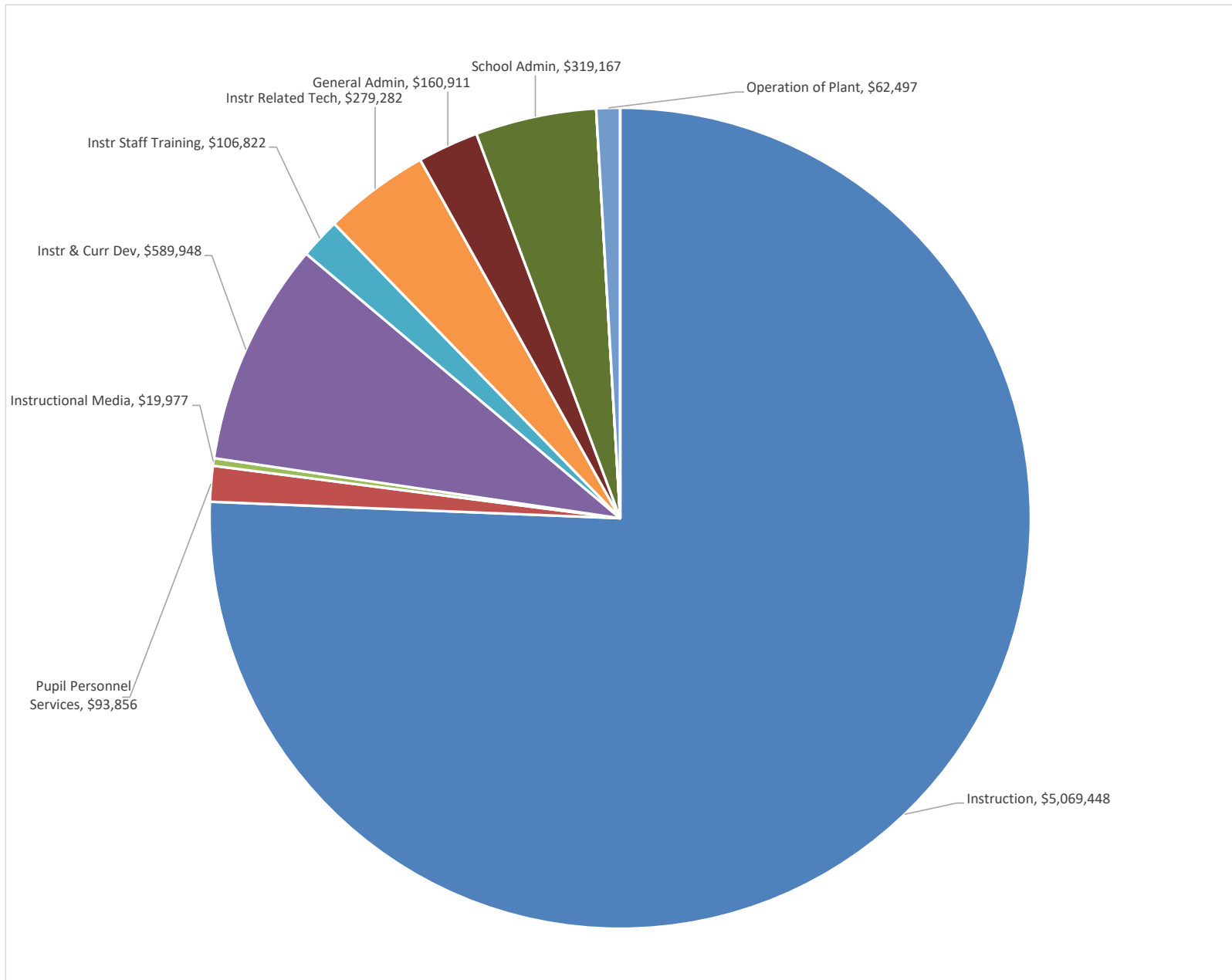
	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Federal Through State	\$65,894,181	\$65,894,181	\$0	\$6,701,909	\$59,192,272	89.83%
Total Revenues	65,894,181	65,894,181	0	6,701,909	59,192,272	89.83%
Expenses						
Instruction	36,628,696	36,628,696	2,367,242	5,069,448	29,192,006	79.70%
Pupil Personnel Services	3,870,450	3,870,450	362,890	93,856	3,413,704	88.20%
Instructional Media Services	0	0	31,144	19,977	(51,122)	0.00%
Instructional & Curriculum Development	1,008,302	1,008,302	1,440,581	589,948	(1,022,227)	-101.38%
Instructional Staff Training	4,095,493	4,095,493	11,353	106,822	3,977,318	97.11%
Instructional Technology	4,761,970	4,761,970	3,001,128	279,282	1,481,559	31.11%
Board of Education	29,250	29,250	0	0	29,250	100.00%
General Administration	2,482,659	2,482,659	0	160,911	2,321,748	93.52%
School Administration	2,768,377	2,768,377	276,347	319,167	2,172,863	78.49%
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	108,085	62,497	2,348,084	93.23%
Administrative Technology Services	586,892	586,892	0	0	586,892	100.00%
Community Services	220,000	220,000	0	0	220,000	100.00%
Capital Outlay	55,698	55,698	0	0	55,698	100.00%
Total Expenses	65,019,790	65,019,790	7,598,770	6,701,909	50,719,111	78.01%
Excess (Deficit) of Revenues	874,391	874,391		0		
Beginning Fund Balance	(874,391)	(874,391)		(874,391)		
Ending Fund Balance	\$0	\$0		(\$874,391)		

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

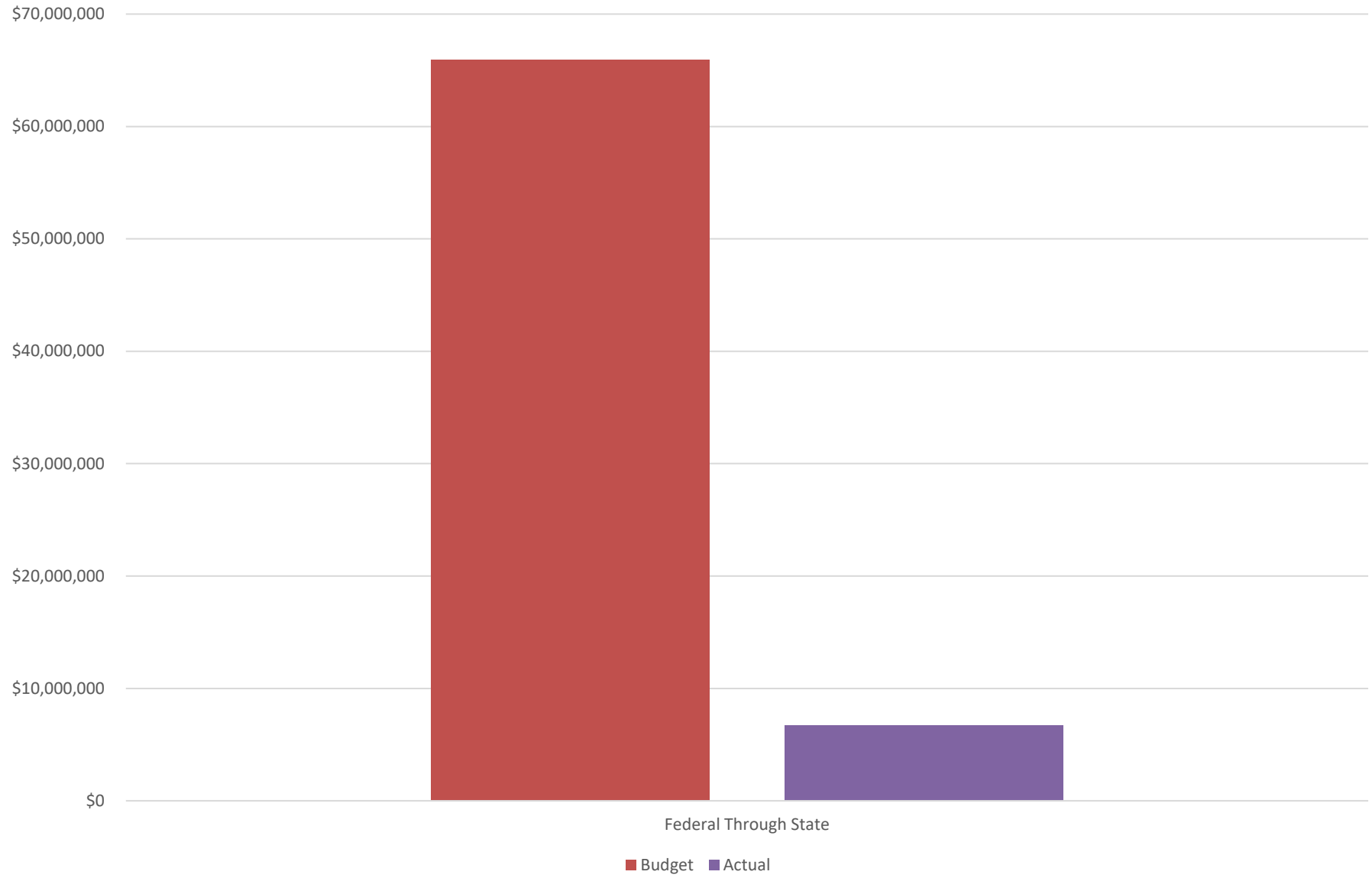
	Amended Budget	October 2021	Favorable/ (Unfavorable) Variance	% Change	October 2020	Change	% Change
Revenues							
Federal Through State	\$65,894,181	\$6,701,909	(\$59,192,272)	10.17%	\$1,175,123	\$5,526,786	470.32%
Total Revenues	65,894,181	6,701,909	(59,192,272)	10.17%	1,175,123	5,526,786	470.32%
Expenses							
Instruction	36,628,696	5,069,448	31,559,248	13.84%	948,216	4,121,232	434.63%
Pupil Personnel Services	3,870,450	93,856	3,776,594	2.42%	8,172	85,684	1048.54%
Instructional Media	0	19,977	(19,977)	0.00%	2,689	17,288	642.90%
Instr & Curr Dev	1,008,302	589,948	418,354	58.51%	42,501	547,447	1288.10%
Instr Staff Training	4,095,493	106,822	3,988,671	2.61%	1,848	104,975	5681.58%
Instr Related Tech	4,761,970	279,282	4,482,688	5.86%	67,557	211,726	313.41%
School Board	29,250	0	29,250	0.00%	750	(750)	-100.00%
General Admin	2,482,659	160,911	2,321,748	6.48%	0	160,911	#DIV/0!
School Admin	2,768,377	319,167	2,449,210	11.53%	16,859	302,309	1793.19%
Fiscal Services	215,591	0	215,591	0.00%	0	0	#DIV/0!
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	62,497	2,456,169	2.48%	24,401	38,096	156.12%
Admin Technology	586,892	0	586,892	0.00%	60,766	(60,766)	-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%
Total Expenses	65,019,790	6,701,909	58,317,881	10.31%	1,175,123	5,526,786	470.32%
Excess (Deficit) of Revenues	874,391	0	(874,391)	0.00%	0	0	0.00%
Beginning Fund Balance	(874,391)	(874,391)	0	100.00%	(1,475,819)	601,428	-40.75%
Ending Fund Balance	\$0	(\$874,391)	(\$874,391)	0.00%	(\$1,475,819)	\$601,428	-40.75%

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 October 31, 2021**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
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%
Total Revenues	38,016,188	38,016,188	0	29	38,016,159	100.00%
Expenses						
Debt Service	38,016,188	38,016,188	40,227	0	37,975,961	99.89%
Total Expenses	38,016,188	38,016,188	40,227	0	37,975,961	99.89%
Excess (Deficit) of Revenues	0	0		29		
Beginning Fund Balance	18,735	18,735		18,735		
Ending Fund Balance	\$18,735	\$18,735		\$18,764		

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

	Amended Budget	October 2021	Favorable/ (Unfavorable) Variance	% Change	October 2020	Change	% Change
Revenues							
State Sources	\$321,300	\$0	(\$321,300)	0.00%	\$0	\$0	0.00%
Local Sources	0	29	29	0.00%	27	2	6.55%
Transfers In	37,694,888	0	(37,694,888)	0.00%	0	0	0.00%
Total Revenues	38,016,188	29	(38,016,159)	0.00%	27	2	6.55%
Expenses							
Debt Service	38,016,188	0	38,016,188	0.00%	0	0	0.00%
Total Expenses	38,016,188	0	38,016,188	0.00%	0	0	0.00%
Excess (Deficit) of Revenues	0	29	29	0.00%	27	2	6.55%
Beginning Fund Balance	18,735	18,735	0	100.00%	25,756	(7,021)	-27.26%
Ending Fund Balance	\$18,735	\$18,764	\$29	100.15%	\$25,783	(\$7,019)	-27.22%

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 October 31, 2021**

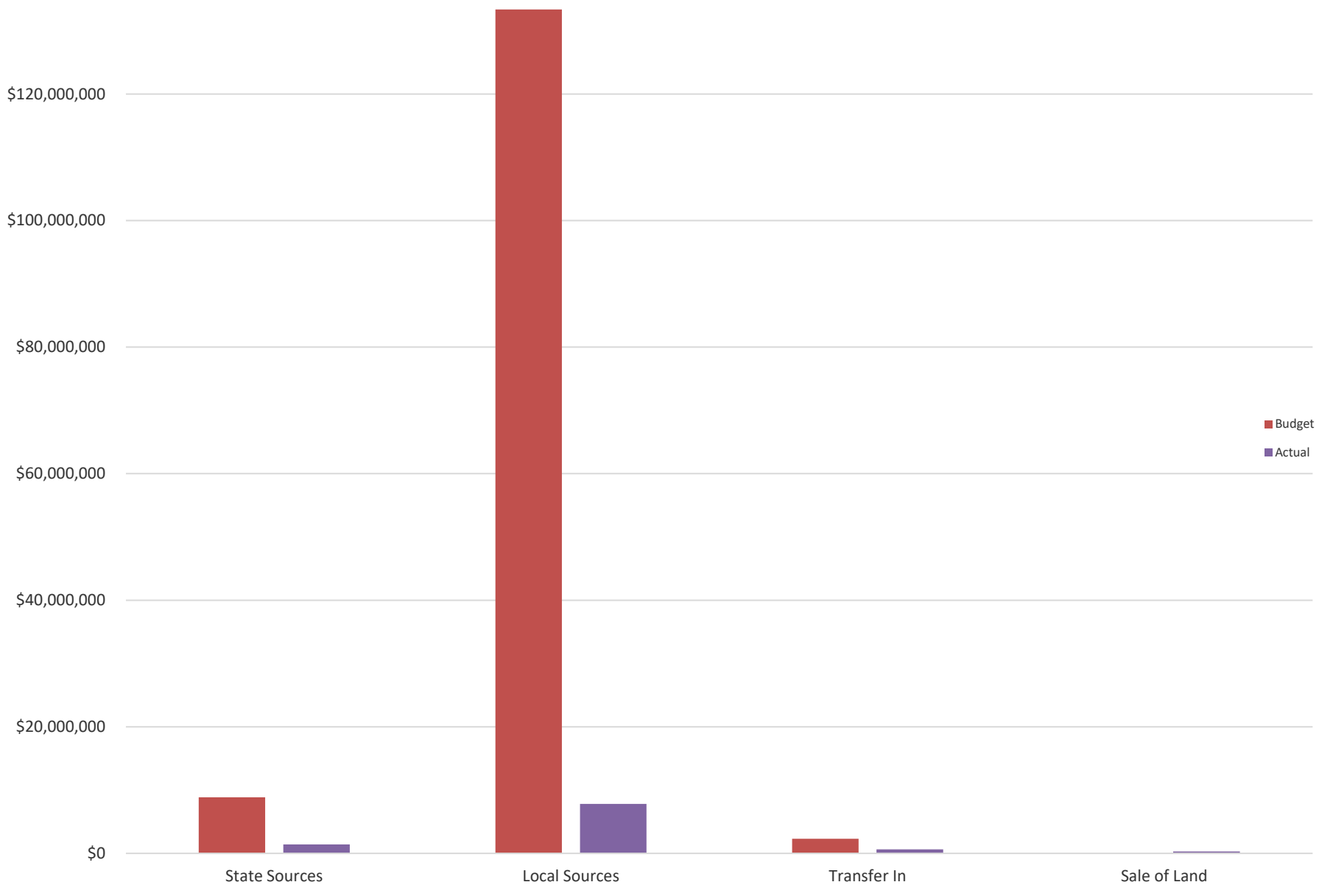
	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
State Sources	\$8,876,781	\$8,876,781	\$0	\$1,407,769	\$7,469,012	84.14%
Local Sources	133,346,835	133,346,835	0	7,833,003	125,513,832	94.13%
Transfer In	2,311,421	2,311,421	0	650,000	1,661,421	71.88%
Sale of Land	0	0	0	309,895	(309,895)	0.00%
Total Revenues	144,535,037	144,535,037	0	10,200,666	134,334,371	92.94%
Expenses						
Facilities Construction	183,210,543	183,210,543	25,578,639	12,478,153	145,153,752	79.23%
Fiscal Services	0	0	28,191	21,197	(49,388)	0.00%
Student Transportation Services	0	0	3,569,873	0	(3,569,873)	0.00%
Transfers Out	62,567,458	62,567,458	0	2,753,692	59,813,766	95.60%
Total Expenses	245,778,001	245,778,001	29,176,703	15,253,042	201,348,256	81.92%
Excess (Deficit) of Revenues	(101,242,964)	(101,242,964)		(5,052,375)		
Beginning Fund Balance	160,104,811	160,104,811		160,104,811		
Ending Fund Balance	\$58,861,847	\$58,861,847		\$155,052,436		

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

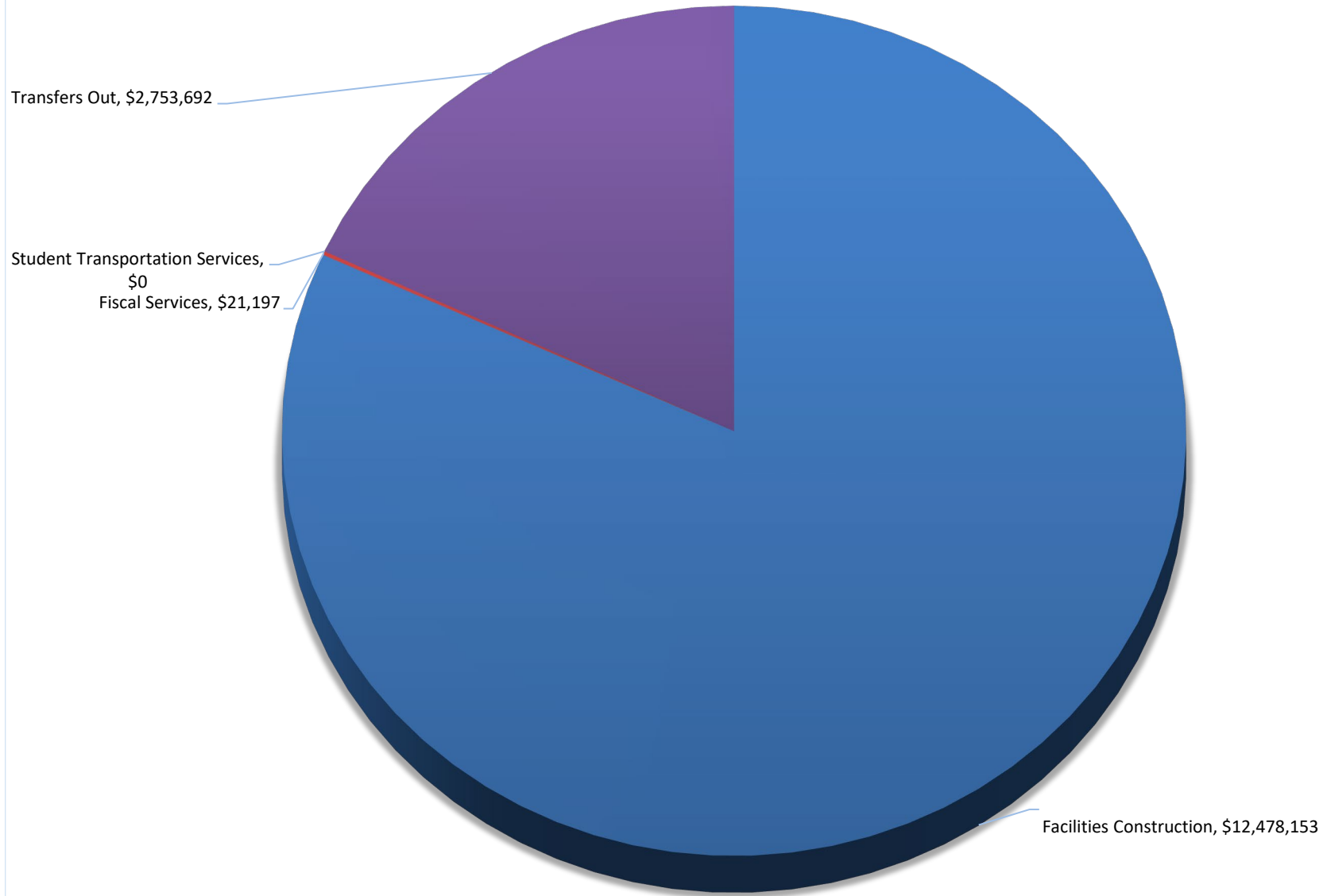
	Amended Budget	October 2021	Favorable/ (Unfavorable) Variance	% Change	October 2020	Change	% Change
Revenues							
State Sources	\$8,876,781	\$1,407,769	(\$7,469,012)	15.86%	\$1,940,729	(\$532,960)	-27.46%
Local Sources	133,346,835	7,833,003	(125,513,832)	5.87%	2,681,900	5,151,103	192.07%
Transfers 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%
Total Revenues	144,535,037	10,200,666	(134,334,371)	7.06%	4,872,956	5,327,710	109.33%
Expenses							
Facilities Construction	183,210,543	12,478,153	170,732,390	6.81%	18,486,815	(6,008,662)	-32.50%
Fiscal Services	0	21,197	(21,197)	0.00%	23,705	(2,509)	-10.58%
Student Transportation Services	0	0	0	0.00%	2,689,754	(2,689,754)	-100.00%
Transfers Out	62,567,458	2,753,692	59,813,766	4.40%	1,332,345	1,421,347	106.68%
Total Expenses	245,778,001	15,253,042	230,524,959	6.21%	22,532,619	(7,279,577)	-32.31%
Excess (Deficit) of Revenues	(101,242,964)	(5,052,375)	96,190,589	4.99%	(17,659,663)	12,607,287	-71.39%
Beginning Fund Balance	160,104,811	160,104,811	0	100.00%	133,722,489	26,382,322	19.73%
Ending Fund Balance	\$58,861,847	\$155,052,436	\$96,190,589	263.42%	\$116,062,827	\$38,989,609	33.59%

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 October 31, 2021**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Local Sources	\$6,206,000	\$6,206,000	\$0	\$2,566,555	\$3,639,445	58.64%
Total Revenues	6,206,000	6,206,000	0	2,566,555	3,639,445	58.64%
Expenses						
Instructional	0	0	897	48	(945)	0.00%
Student Support Services	0	0	2,567,079	1,345,496	(3,912,575)	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	1,640	(1,640)	0.00%
Central Services	0	0	12,416	6,946	(19,362)	0.00%
Operation of Plant	0	0	0	21	(21)	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%
Total Expenses	7,936,006	7,936,006	2,580,783	1,354,214	4,001,009	50.42%
Excess (Deficit) of Revenues	(1,730,006)	(1,730,006)		1,212,342		
Beginning Fund Balance	(3,991,956)	(3,991,956)		(3,991,956)		
Ending Fund Balance	(\$5,721,962)	(\$5,721,962)		(\$2,779,614)		

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

	Amended Budget	October 2021	Favorable/ (Unfavorable) Variance	% Change	October 2020	Change	% Change
Revenues							
Local Sources	\$6,206,000	\$2,566,555	(\$3,639,445)	41.36%	\$1,265,173	\$1,301,383	102.86%
Total Revenues	6,206,000	2,566,555	(3,639,445)	41.36%	1,265,173	1,301,383	102.86%
Expenses							
Instructional	0	48	(48)	0.00%	20,881	(20,833)	-99.77%
Student Support Services	0	1,345,496	(1,345,496)	0.00%	1,557,136	(211,641)	-13.59%
Instruct/Curriculum	0	0	0	0.00%	1,585	(1,585)	-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	1,640	(1,640)	0.00%	1,178	462	39.20%
Central Services	0	6,946	(6,946)	0.00%	7,050	(104)	-1.47%
Operation of Plant	0	21	(21)	0.00%	2,286	(2,265)	-99.08%
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%
Total Expenses	7,936,006	1,354,214	6,581,792	17.06%	1,609,155	(254,941)	-15.84%
Excess (Deficit) of Revenues	(1,730,006)	1,212,342	2,942,348	-70.08%	(343,983)	1,556,324	-452.44%
Beginning Fund Balance	(3,991,956)	(3,991,956)	0	100.00%	(3,526,081)	(465,875)	13.21%
Ending Fund Balance	(\$5,721,962)	(\$2,779,614)	\$2,942,348	48.58%	(\$3,870,064)	\$1,090,449	-28.18%
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 October 31, 2021**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Local Sources	\$4,706,595	\$4,706,595	\$0	\$1,137,936	\$3,568,659	75.82%
Total Revenues	4,706,595	4,706,595	0	1,137,936	3,568,659	75.82%
Expenses						
Fiscal Services	0	0	0	162	(162)	0.00%
Central Services	6,729,891	6,729,891	126,853	1,654,497	4,948,541	73.53%
Operation of Plant	0	0	0	106	(106)	0.00%
Total Expenses	6,729,891	6,729,891	126,853	1,654,765	4,948,273	73.53%
Excess (Deficit) of Revenues	(2,023,296)	(2,023,296)		(516,829)		
Beginning Fund Balance	1,981,091	1,981,091		1,981,091		
Ending Fund Balance	(\$42,204)	(\$42,204)		\$1,464,262		

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

	Amended Budget	October 2021	Favorable/ (Unfavorable) Variance	% Change	October 2020	Change	% Change
Revenues							
Local Sources	\$4,706,595	\$1,137,936	(\$3,568,659)	24.18%	\$1,142,916	(\$4,980)	-0.44%
Total Revenues	4,706,595	1,137,936	(3,568,659)	24.18%	1,142,916	(4,980)	-0.44%
Expenses							
Fiscal Services	0	162	(162)	0.00%	153	9	5.82%
Central Services	6,729,891	1,654,497	5,075,394	24.58%	1,879,839	(225,342)	-11.99%
Operation of Plant	0	106	(106)	0.00%	150	(44)	-29.51%
Total Expenses	6,729,891	1,654,765	5,075,126	24.59%	1,880,143	(225,377)	-11.99%
Excess (Deficit) of Revenues	(2,023,296)	(516,829)	1,506,466	25.54%	(737,227)	220,398	-29.90%
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	(\$42,204)	\$1,464,262	\$1,506,466	-3469.47%	\$2,003,103	(\$538,841)	-26.90%

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 October 31, 2021**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Local Sources	\$71,126,641	\$71,126,641	\$0	\$18,045,641	\$53,081,000	74.63%
Total Revenues	71,126,641	71,126,641	0	18,045,641	53,081,000	74.63%
Expenses						
Fiscal Services	0	0	0	273	(273)	0.00%
Central Services	76,866,395	76,866,395	818,774	26,313,263	49,734,358	64.70%
Operation of Plant	0	0	0	8,965	(8,965)	0.00%
Total Expenses	76,866,395	76,866,395	818,774	26,322,501	49,725,120	64.69%
Excess (Deficit) of Revenues	(5,739,754)	(5,739,754)		(8,276,860)		
Beginning Fund Balance	11,027,498	11,027,498		11,027,498		
Ending Fund Balance	\$5,287,744	\$5,287,744		\$2,750,638		

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

	Amended Budget	October 2021	Favorable/ (Unfavorable) Variance	% Change	October 2020	Change	% Change
Revenues							
Local Sources	\$71,126,641	\$18,045,641	(\$53,081,000)	25.37%	\$17,268,559	\$777,082	4.50%
Total Revenues	71,126,641	18,045,641	(53,081,000)	25.37%	17,268,559	777,082	4.50%
Expenses							
Fiscal Services	0	273	(273)	0.00%	581	(308)	-53.01%
Central Services	76,866,395	26,313,263	50,553,132	34.23%	26,103,132	210,131	0.81%
Operation of Plant	0	8,965	(8,965)	0.00%	8,711	254	2.92%
Total Expenses	76,866,395	26,322,501	50,543,894	34.24%	26,112,424	210,077	0.80%
Excess (Deficit) of Revenues	(5,739,754)	(8,276,860)	(2,537,106)	144.20%	(8,843,865)	567,005	-6.41%
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	\$5,287,744	\$2,750,638	(\$2,537,106)	52.02%	\$3,745,492	(\$994,854)	-26.56%

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