

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

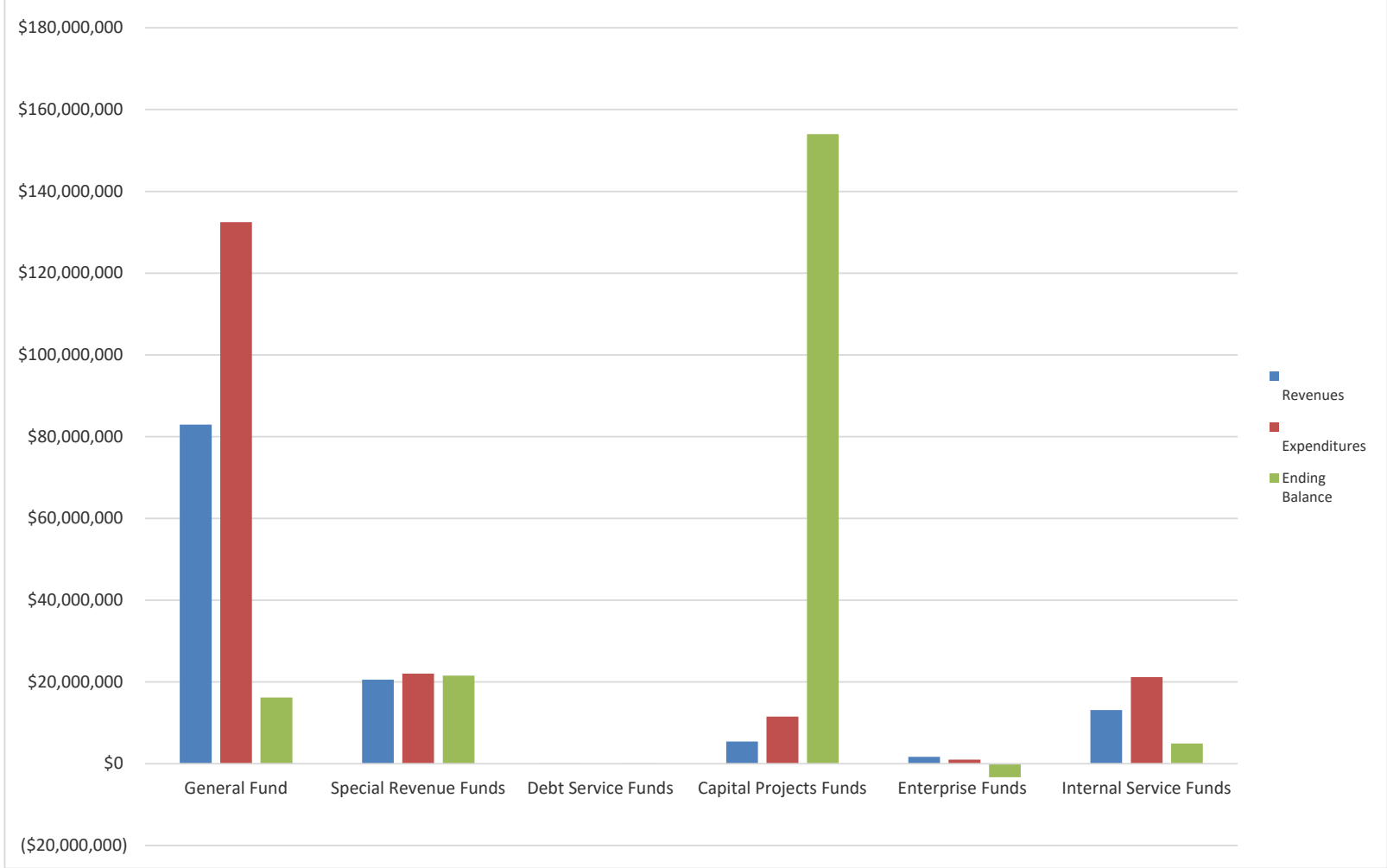
FINANCIAL STATEMENTS

FOR THE PERIOD ENDING SEPTEMBER 30, 2021

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

Fund	Beginning Balance	2021-22 Revenues	2021-22 Expenditures	2021-22 Income/(Loss)	Ending Balance
General Fund	\$65,674,494	\$82,936,662	\$132,447,745	(\$49,511,083)	\$16,163,411
Special Revenue Funds:					
Food Service	15,546,974	4,816,888	7,432,531	(2,615,643)	12,931,331
Other - Grants	0	7,597,492	7,597,492	0	0
Federal Education Stabilization	(874,391)	5,791,243	5,791,243	0	(874,391)
School Internal Funds	8,357,210	2,359,339	1,213,629	1,145,710	9,502,920
Special Revenue Funds	23,029,793	20,564,962	22,034,895	(1,469,933)	21,559,860
Debt Service Funds	18,735	29	0	29	18,764
Capital Projects Funds	160,104,811	5,418,784	11,538,222	(6,119,438)	153,985,373
Enterprise Funds	(3,991,956)	1,700,565	991,497	709,068	(3,282,888)
Internal Service Funds	13,008,589	13,116,981	21,181,234	(8,064,253)	4,944,336
Grand Totals	\$257,844,466	\$123,737,984	\$188,193,594	(\$64,455,610)	\$193,388,856

Monthly Financial Report Summary



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

Account	Governmental Fund Types				Proprietary Funds		Totals
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	
Assets:							
Cash	\$27,149,111	\$15,271,340	\$0	\$70,812,669	(\$236,416)	(\$8,683,943)	\$104,312,760
Cash and Investments with trustee	0	0	18,764	5,458,006	0	0	5,476,770
Investments	109,115	0	0	79,686,034	0	30,119,766	109,914,915
Accounts & Interest Receivable	7,825	3,925	0	101,409	1,900	51,623	166,682
Due from Other Agencies	605,641	19,909,257	0	0	0	0	20,514,899
Inventory	127,791	1,446,646	0	0	0	0	1,574,436
Prepaid Expenses	3,297,576	0	0	0	0	0	3,297,576
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	31,297,059	36,631,168	18,764	156,058,118	(187,203)	22,715,220	246,533,126
Deferred Outflows	0	0	0	0	1,587,291	0	1,587,291
Total Assets and Deferred Outflows	\$31,297,059	\$36,631,168	\$18,764	\$156,058,118	\$1,400,088	\$22,715,220	\$248,120,417

**Brevard County School Board
 Combined Balance Sheet - All Fund Types
 For Period Ending September 30, 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	\$4,950,926	(\$1)	\$0	\$0	\$4	\$0	\$4,950,929
Payroll Deductions and Withholdings	3,338,176	294	0	0	0	0	3,338,471
Accounts Payable	4,300,967	206,761	0	0	3,747	86,456	4,597,930
Construction Contracts Payable	0	0	0	1,401,634	0	0	1,401,634
Due to Internal Funds	51	0	0	0	0	0	51
Due to Other Agencies	(154)	525	0	0	0	0	371
Deferred Revenue	607,796	13,989,389	0	0	0	0	14,597,185
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	13,197,762	14,196,968	0	1,401,634	4,868,789	17,770,885	51,436,039
Deferred Inflows	0	0	0	0	216,347	0	216,347
Fund Equity							
Fund Balances:							
Non-Spendable	3,425,367	0	0	0	0	0	3,425,367
Restricted	3,592,925	22,434,200	18,764	154,656,483	0	0	180,702,373
Committed	0	0	0	0	0	0	0
Assigned	(14,899,364)	0	0	0	0	0	(14,899,364)
Unassigned	25,980,369	0	0	0	(3,685,048)	4,944,335	27,239,655
Total Fund Equity	18,099,297	22,434,200	18,764	154,656,483	(3,685,048)	4,944,335	196,468,031
Total Liabilities, Deferred Inflows and Fund Equity	\$31,297,059	\$36,631,168	\$18,764	\$156,058,118	\$1,400,088	\$22,715,220	\$248,120,417

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

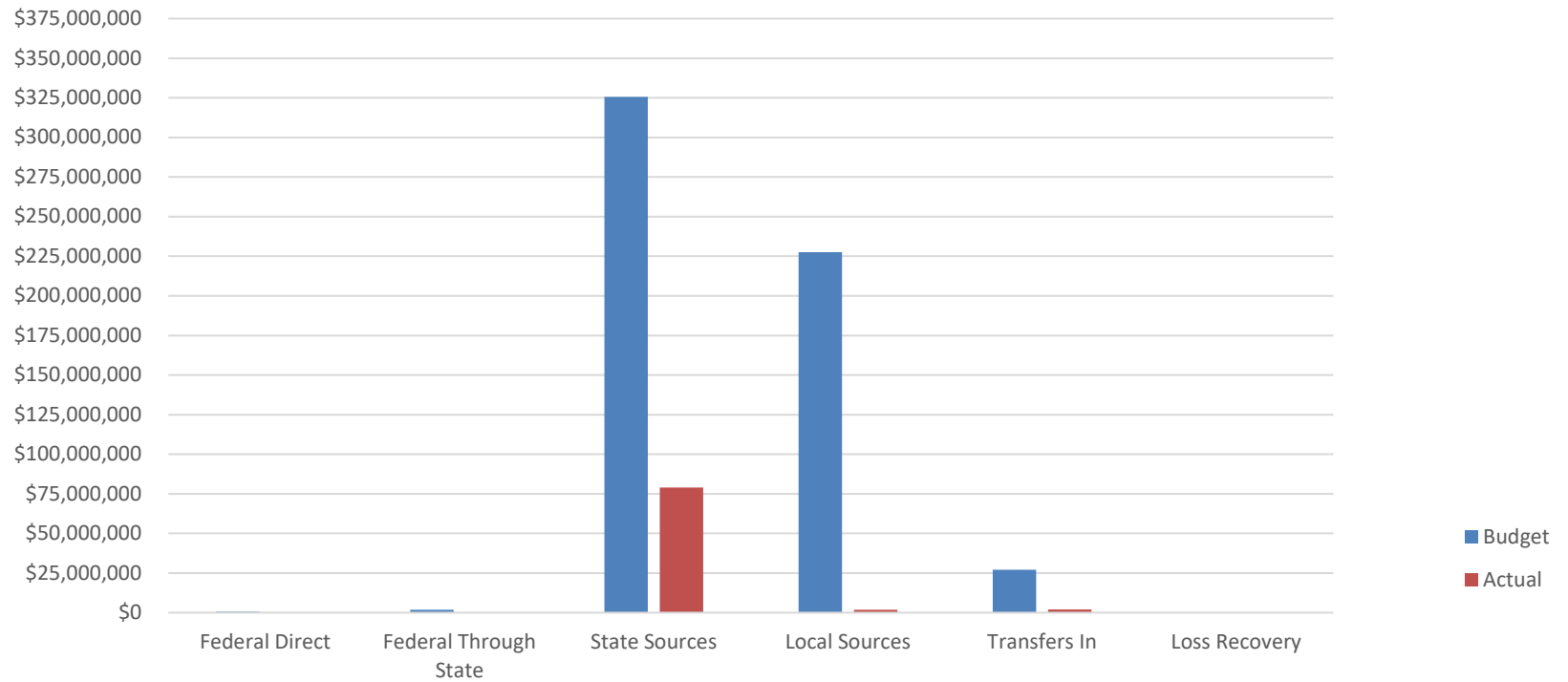
	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Federal Direct	\$694,794	\$694,794	\$0	\$50,231	\$644,563	92.77%
Federal Through State	1,889,592	1,889,592	0	100,366	1,789,226	94.69%
State Sources	325,575,063	325,630,528	0	78,933,598	246,696,930	75.76%
Local Sources	226,850,798	227,568,903	0	1,795,023	225,773,880	99.21%
Transfers In	27,171,605	27,171,605	0	2,057,355	25,114,250	92.43%
Loss Recovery	0	0	0	90	(90)	0.00%
Total Revenues	582,181,852	582,955,422	0	82,936,662	500,018,760	85.77%
Expenses						
Instruction	382,068,381	397,664,427	8,650,053	82,962,960	306,051,415	76.96%
Pupil Personnel Services	20,970,225	21,915,324	608,698	3,955,405	17,351,221	79.17%
Instructional Media	6,333,767	6,535,571	14,874	1,263,380	5,257,317	80.44%
Instr & Curr Dev	14,868,063	15,665,275	18,165	3,559,714	12,087,396	77.16%
Instr Staff Training	1,825,789	2,682,430	12,397	498,121	2,171,911	80.97%
Instr Related Tech	8,531,436	9,444,102	0	2,193,034	7,251,069	76.78%
School Board	1,243,136	1,258,928	103,580	313,608	841,740	66.86%
General Admin	1,251,995	1,281,409	214,435	335,472	731,502	57.09%
School Admin	38,776,067	39,628,400	35,488	9,970,874	29,622,038	74.75%
Facilities Construction	9,946,838	11,887,967	325,568	2,438,991	9,123,409	76.74%
Fiscal Services	3,485,546	3,525,629	115,662	945,159	2,464,808	69.91%
Food Services	108,190	125,402	0	63,240	62,162	49.57%
Central Services	6,145,338	6,894,783	273,462	2,073,838	4,547,483	65.96%
Pupil Transportation	18,003,772	18,256,177	1,187,819	3,366,498	13,701,860	75.05%
Operation of Plant	55,656,178	57,203,856	4,062,297	12,794,299	40,347,260	70.53%
Maintenance of Plant	14,766,611	16,126,210	2,792,235	4,293,123	9,040,852	56.06%
Admin Technology	4,526,949	4,772,581	96,663	1,258,821	3,417,096	71.60%
Community Services	170,240	697,659	63,860	161,208	472,590	67.74%
Total Expenses	588,678,522	615,566,129	18,575,257	132,447,745	464,543,127	75.47%
Excess (Deficit) of Revenues	(6,496,670)	(32,610,707)		(49,511,083)		
Beginning Fund Balance	65,674,494	65,674,494		65,674,494		
Ending Fund Balance	\$59,177,824	\$33,063,787		\$16,163,411		

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

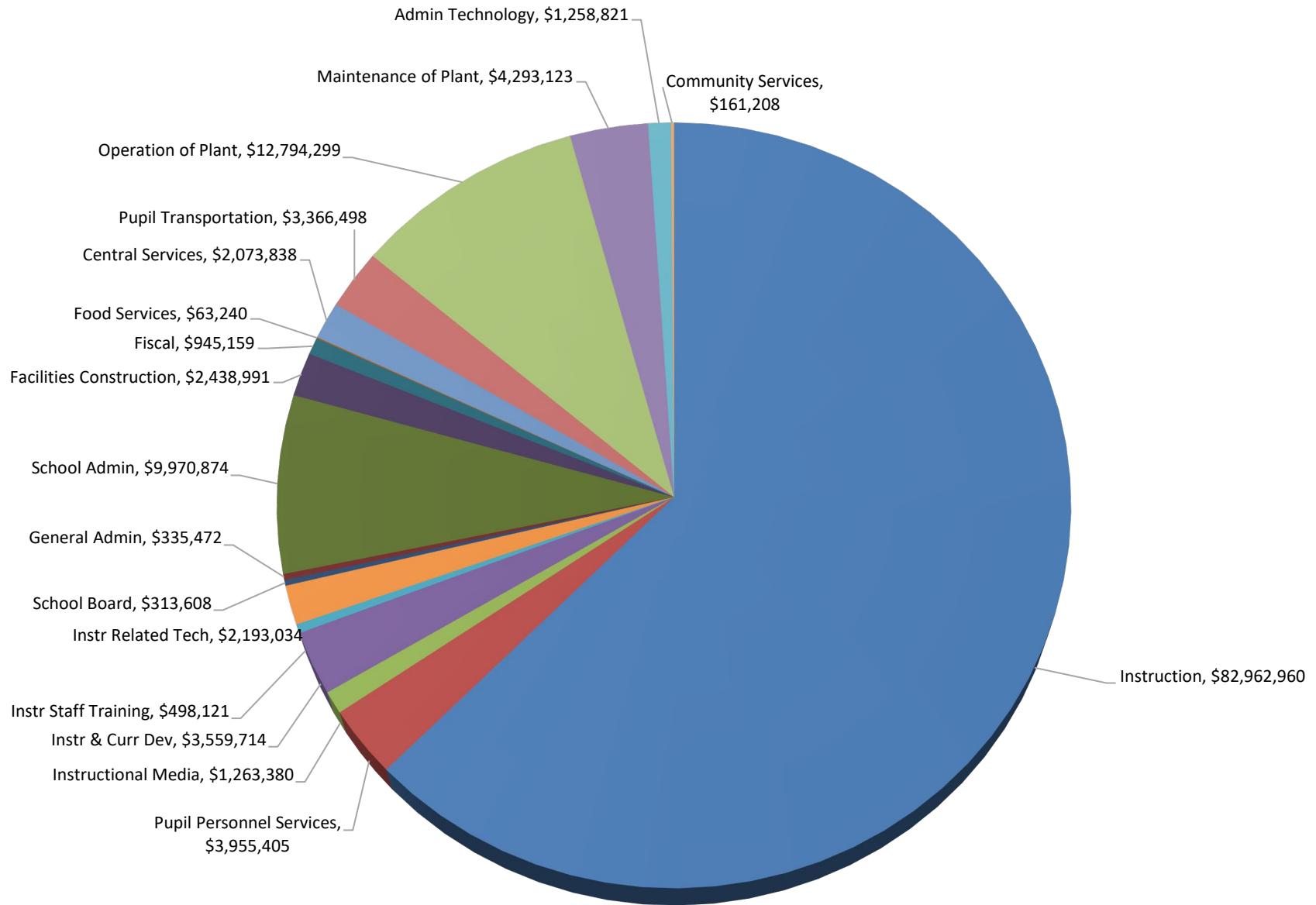
	Amended Budget	September 2021	Favorable/ (Unfavorable) Variance	% Change	September 2020	Change	% Change
Revenues							
Federal Direct	\$694,794	\$50,231	(\$644,563)	7.23%	\$103,891	(\$53,659)	-51.65%
Federal Through State	1,889,592	100,366	(1,789,226)	5.31%	664,322	(563,956)	-84.89%
State Sources	325,630,528	78,933,598	(246,696,930)	24.24%	85,064,764	(6,131,167)	-7.21%
Local Sources	227,568,903	1,795,023	(225,773,880)	0.79%	1,405,047	389,976	27.76%
Transfers In	27,171,605	2,057,355	(25,114,250)	7.57%	1,022,381	1,034,974	101.23%
Loss Recovery	0	90	90	0.00%	0	90	0.00%
Total Revenues	582,955,422	82,936,662	(500,018,760)	14.23%	88,260,405	(5,323,743)	-6.03%
Expenses							
Instruction	397,664,427	82,962,960	314,701,468	20.86%	66,254,545	16,708,415	25.22%
Pupil Personnel Services	21,915,324	3,955,405	17,959,919	18.05%	3,683,766	271,639	7.37%
Instructional Media	6,535,571	1,263,380	5,272,191	19.33%	1,365,497	(102,118)	-7.48%
Instr & Curr Dev	15,665,275	3,559,714	12,105,561	22.72%	3,200,089	359,625	11.24%
Instr Staff Training	2,682,430	498,121	2,184,309	18.57%	416,951	81,170	19.47%
Instr Related Tech	9,444,102	2,193,034	7,251,069	23.22%	2,166,311	26,723	1.23%
School Board	1,258,928	313,608	945,321	24.91%	247,494	66,114	26.71%
General Admin	1,281,409	335,472	945,937	26.18%	719,849	(384,377)	-53.40%
School Admin	39,628,400	9,970,874	29,657,526	25.16%	9,600,287	370,587	3.86%
Facilities Construction	11,887,967	2,438,991	9,448,976	20.52%	757,987	1,681,004	221.77%
Fiscal Services	3,525,629	945,159	2,580,470	26.81%	910,859	34,299	3.77%
Food Services	125,402	63,240	62,162	50.43%	69,546	(6,306)	-9.07%
Central Services	6,894,783	2,073,838	4,820,944	30.08%	1,652,384	421,454	25.51%
Pupil Transportation	18,256,177	3,366,498	14,889,679	18.44%	3,052,741	313,757	10.28%
Operation of Plant	57,203,856	12,794,299	44,409,557	22.37%	12,296,377	497,922	4.05%
Maintenance of Plant	16,126,210	4,293,123	11,833,087	26.62%	3,655,945	637,178	17.43%
Admin Technology	4,772,581	1,258,821	3,513,759	26.38%	959,589	299,232	31.18%
Community Services	697,659	161,208	536,450	23.11%	69,822	91,387	130.89%
Total Expenses	615,566,129	132,447,745	483,118,385	21.52%	111,080,040	21,367,705	19.24%
Excess (Deficit) of Revenues	(32,610,707)	(49,511,083)	(16,900,375)	151.82%	(22,819,635)	(26,691,448)	116.97%
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	\$16,163,411	(\$16,900,375)	48.89%	\$36,056,490	(\$19,893,079)	-55.17%

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



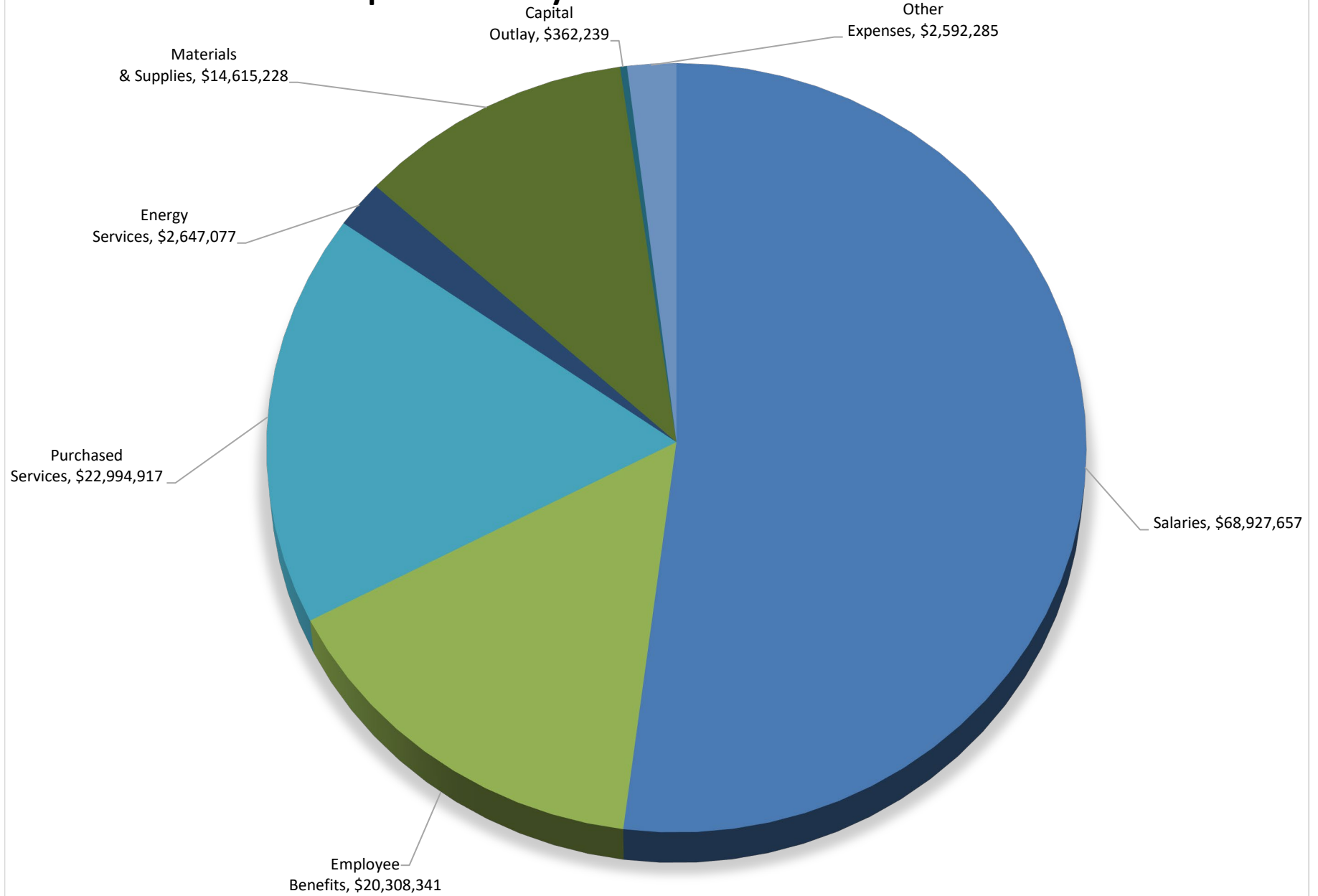
Expenditures by Function - General Fund



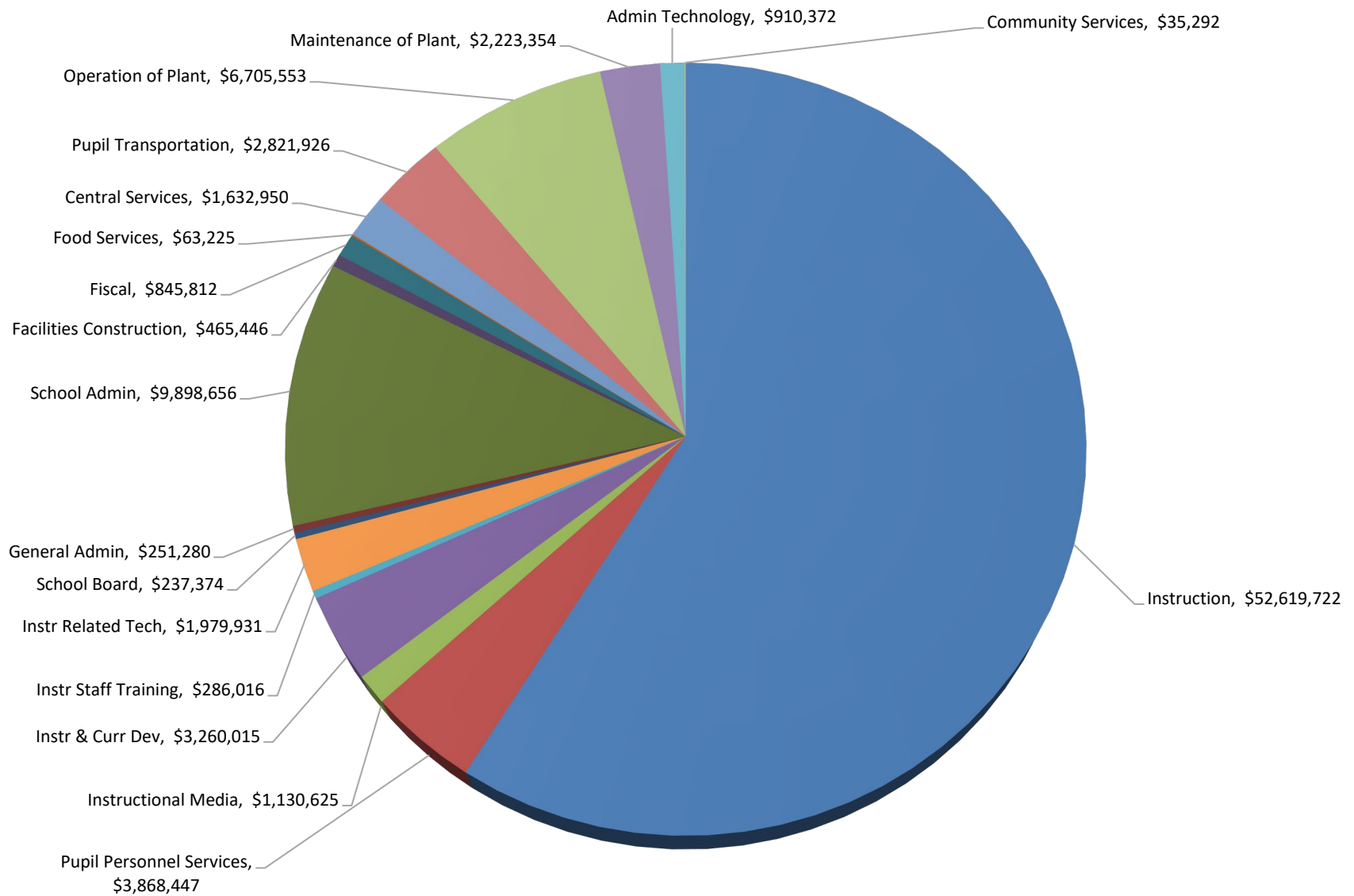
**Brevard County School Board
General Fund Expenditures Detail
For Period Ending September 30, 2021**

	Amended Budget	September 2021	Classification of Expenses						
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
Instruction	\$397,664,427	\$82,962,960	\$41,119,491	\$11,500,231	\$16,373,024	\$0	\$13,316,761	\$183,269	\$470,184
Pupil Personnel Services	21,915,324	3,955,405	3,063,347	805,100	26,426	0	60,040	415	77
Instructional Media	6,535,571	1,263,380	879,991	250,635	75,425	0	27,280	29,325	725
Instr & Curr Dev	15,665,275	3,559,714	2,595,244	664,771	287,849	0	2,716	4,117	5,016
Instr Staff Training	2,682,430	498,121	233,774	52,241	143,569	0	49,071	558	18,908
Instr Related Tech	9,444,102	2,193,034	1,530,999	448,933	212,703	0	0	400	0
School Board	1,258,928	313,608	156,932	80,442	51,060	0	0	0	25,174
General Admin	1,281,409	335,472	195,469	55,811	54,650	0	1,410	1,247	26,885
School Admin	39,628,400	9,970,874	7,438,452	2,460,204	24,447	0	27,898	15,334	4,539
Facilities Construction	11,887,967	2,438,991	358,331	107,115	16,312	0	8,954	16,003	1,932,276
Fiscal Services	3,525,629	945,159	649,461	196,351	87,709	0	350	1,080	10,207
Food Services	125,402	63,240	58,142	5,083	0	16	0	0	0
Central Services	6,894,783	2,073,838	1,221,889	411,061	253,421	0	128,516	8,020	50,931
Pupil Transportation	18,256,177	3,366,498	2,106,387	715,539	179,798	287,084	86,787	(11,736)	2,639
Operation of Plant	57,203,856	12,794,299	4,927,163	1,778,390	3,549,207	2,239,748	249,665	49,286	839
Maintenance of Plant	16,126,210	4,293,123	1,660,319	563,035	1,228,845	120,229	647,866	64,028	8,800
Admin Technology	4,772,581	1,258,821	705,431	204,942	347,016	0	665	467	300
Community Services	697,659	161,208	26,835	8,457	83,457	0	7,248	426	34,785
Totals	615,566,129	132,447,745	68,927,657	20,308,341	22,994,917	2,647,077	14,615,228	362,239	2,592,285
Percentage of Total Expense			52.04%	15.33%	17.36%	2.00%	11.03%	0.27%	1.96%
Budget by Object	\$615,566,129		\$342,437,091	\$111,785,921	\$100,278,422	\$16,107,624	\$26,239,209	\$6,413,045	\$12,304,816
Percent of Total Budget			55.63%	18.16%	16.29%	2.62%	4.26%	1.04%	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 September 30, 2021

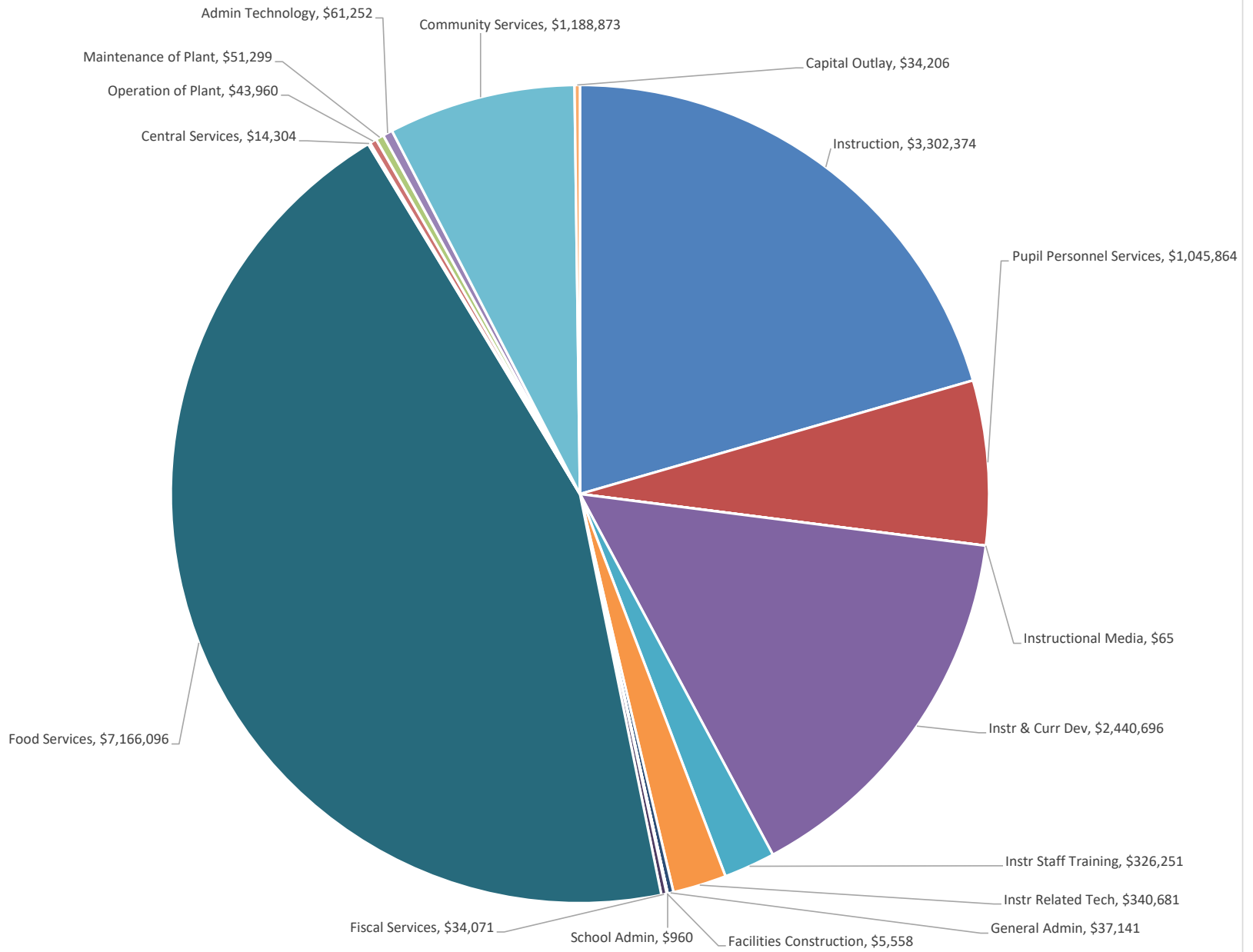
	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Federal Direct	\$7,531,719	\$7,531,719	\$0	\$1,183,215	\$6,348,504	84.29%
Federal Through State	92,655,713	92,655,713	0	10,339,453	82,316,260	88.84%
State Sources	369,148	369,148	0	8,375	360,773	97.73%
Local Sources	10,921,158	10,921,158	0	3,242,675	7,678,483	70.31%
Total Revenues	111,477,738	111,477,738	0	14,773,719	96,704,019	86.75%
Expenses						
Instruction	29,028,404	29,028,404	834,294	3,302,374	24,891,736	85.75%
Pupil Personnel Services	7,989,294	7,989,294	52,215	1,045,864	6,891,215	86.26%
Instructional Media Services	10,263	10,263	0	65	10,198	99.37%
Instructional & Curriculum Development	16,097,153	16,097,153	139,089	2,440,696	13,517,368	83.97%
Instructional Staff Training	5,021,303	5,021,303	120,693	326,251	4,574,359	91.10%
Instructional Technology	828,662	828,662	72,229	340,681	415,751	50.17%
General Administration	2,332,256	2,332,256	0	37,141	2,295,115	98.41%
School Administration	815,541	815,541	277	960	814,304	99.85%
Facilities Acquisition & Construction	0	0	0	5,558	(5,558)	0.00%
Fiscal Services	41,792	41,792	0	34,071	7,721	18.47%
Food Services	37,152,327	37,152,327	853,824	7,166,096	29,132,407	78.41%
Central Services	46,521	46,521	0	14,304	32,217	69.25%
Pupil Transportation Services	342,903	342,903	0	0	342,903	100.00%
Operation of Plant	422,218	422,218	38,328	43,960	339,930	80.51%
Maintenance of Plant	1,000	1,000	0	51,299	(50,299)	-5029.92%
Administrative Technology Services	28,115	28,115	0	61,252	(33,137)	-117.86%
Community Services	6,706,700	6,706,700	47,250	1,188,873	5,470,577	81.57%
Capital Outlay	4,697,958	4,697,958	0	34,206	4,663,752	99.27%
Transfers Out	2,311,421	2,311,421	0	150,000	2,161,421	93.51%
Total Expenses	113,873,831	113,873,831	2,158,198	16,243,652	95,471,981	83.84%
Excess (Deficit) of Revenues	(2,396,093)	(2,396,093)		(1,469,933)		
Beginning Fund Balance	23,904,184	23,904,184		23,904,184		
Ending Fund Balance	\$21,508,091	\$21,508,091		\$22,434,251		

**Brevard County School Board
Special Revenue Fund 2021-22 Compared to 2020-2021**

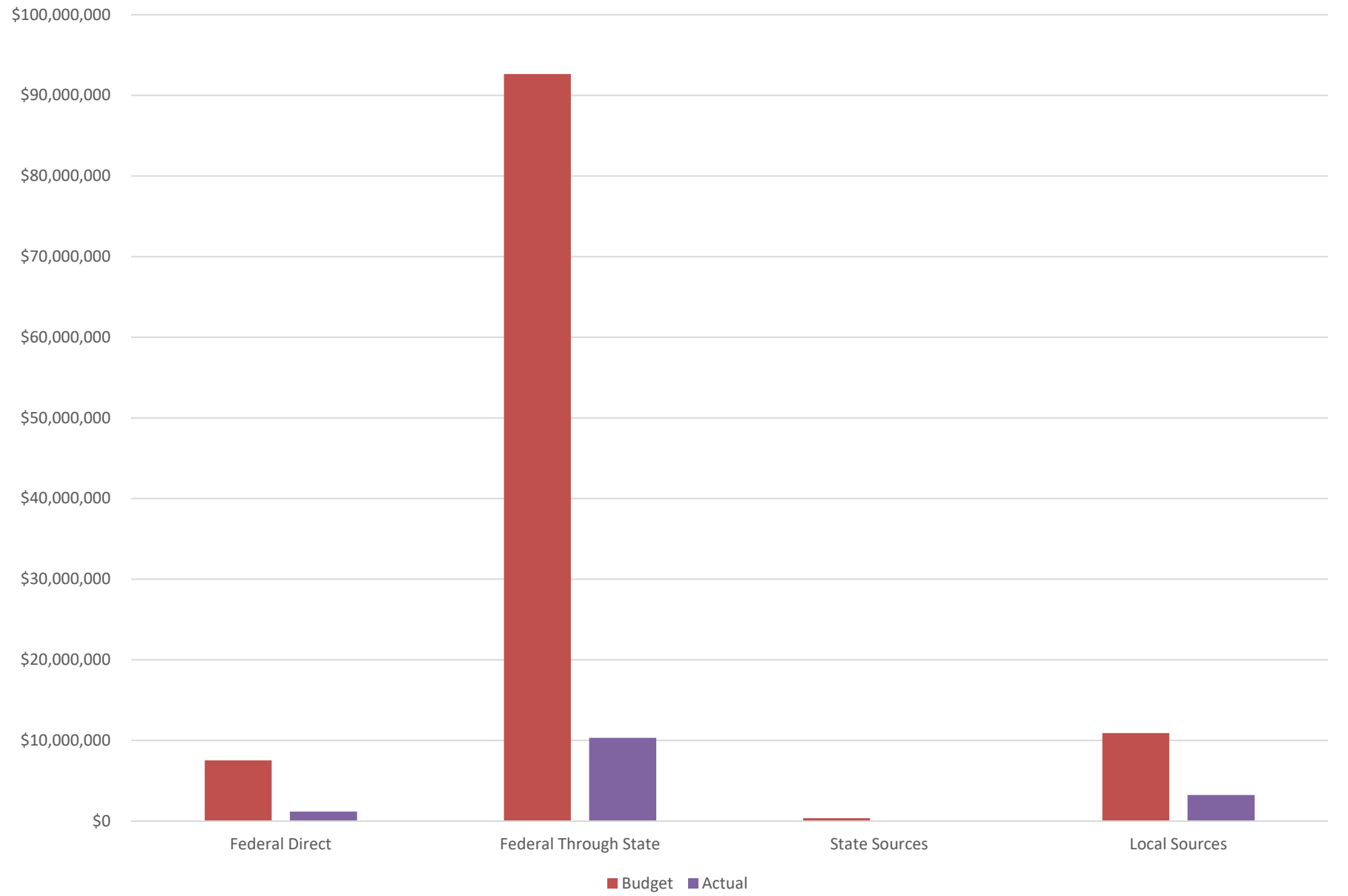
	Amended Budget	September 2021	Favorable/ (Unfavorable) Variance	% Change	September 2020	Change	% Change
Revenues							
Federal Direct	\$7,531,719	\$1,183,215	(\$6,348,504)	15.71%	\$1,164,638	\$18,577	1.60%
Federal Through State	92,655,713	10,339,453	(82,316,260)	11.16%	7,497,221	2,842,232	37.91%
State Sources	369,148	8,375	(360,773)	2.27%	4,948	3,427	69.27%
Local Sources	10,921,158	3,242,675	(7,678,483)	29.69%	1,734,562	1,508,114	86.94%
Total Revenues	111,477,738	14,773,719	(96,704,019)	13.25%	10,401,369	4,372,350	42.04%
Expenses							
Instruction	29,028,404	3,302,374	25,726,030	11.38%	3,172,402	129,972	4.10%
Pupil Personnel Services	7,989,294	1,045,864	6,943,430	13.09%	1,024,387	21,477	2.10%
Instructional Media	10,263	65	10,198	0.63%	0	65	0.00%
Instr & Curr Dev	16,097,153	2,440,696	13,656,457	15.16%	2,473,950	(33,253)	-1.34%
Instr Staff Training	5,021,303	326,251	4,695,052	6.50%	381,787	(55,536)	-14.55%
Instr Related Tech	828,662	340,681	487,981	41.11%	336,052	4,629	1.38%
General Admin	2,332,256	37,141	2,295,115	1.59%	65,130	(27,989)	-42.97%
School Admin	815,541	960	814,581	0.12%	2,583	(1,624)	-62.85%
Facilities Construction	0	5,558	(5,558)	0.00%	45,701	(40,144)	-87.84%
Fiscal Services	41,792	34,071	7,721	81.53%	33,677	394	1.17%
Food Services	37,152,327	7,166,096	29,986,231	19.29%	5,479,891	1,686,205	30.77%
Central Services	46,521	14,304	32,217	30.75%	12,135	2,169	17.87%
Pupil Transportation	342,903	0	342,903	0.00%	(56)	56	-100.00%
Operation of Plant	422,218	43,960	378,258	10.41%	56,131	(12,171)	-21.68%
Maintenance of Plant	1,000	51,299	(50,299)	5129.92%	31,013	20,286	65.41%
Admin Technology	28,115	61,252	(33,137)	217.86%	60,884	368	0.60%
Community Services	6,706,700	1,188,873	5,517,827	17.73%	1,115,245	73,628	6.60%
Capital Outlay	4,697,958	34,206	4,663,752	0.73%	0	34,206	0.00%
Transfers Out	2,311,421	150,000	2,161,421	6.49%	150,000	0	0.00%
Total Expenses	113,873,831	16,243,652	97,630,179	14.26%	14,478,852	1,764,800	12.19%
Excess (Deficit) of Revenues	(2,396,093)	(1,469,933)	926,160	61.35%	(4,077,483)	2,607,550	-63.95%
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	\$22,434,251	\$926,160	104.31%	\$15,252,291	\$7,181,960	47.09%

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



Special Revenue - Budget vs Actual



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

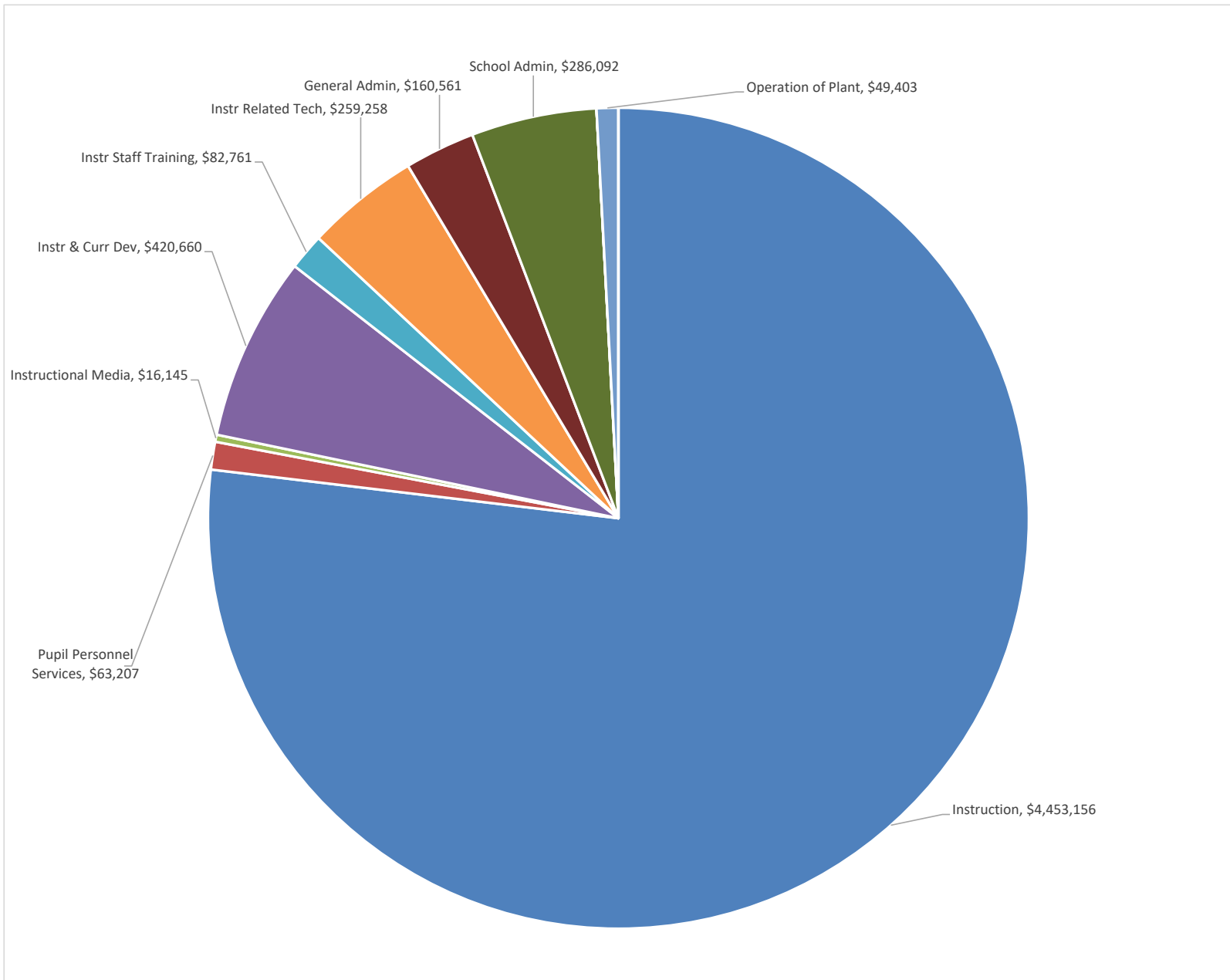
	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Federal Through State	\$65,894,181	\$65,894,181	\$0	\$5,791,243	\$60,102,938	91.21%
Total Revenues	65,894,181	65,894,181	0	5,791,243	60,102,938	91.21%
Expenses						
Instruction	36,628,696	36,628,696	365,513	4,453,156	31,810,027	86.84%
Pupil Personnel Services	3,870,450	3,870,450	0	63,207	3,807,243	98.37%
Instructional Media Services	0	0	0	16,145	(16,145)	0.00%
Instructional & Curriculum Development	1,008,302	1,008,302	0	420,660	587,642	58.28%
Instructional Staff Training	4,095,493	4,095,493	22,800	82,761	3,989,932	97.42%
Instructional Technology	4,761,970	4,761,970	3,941	259,258	4,498,771	94.47%
Board of Education	29,250	29,250	0	0	29,250	100.00%
General Administration	2,482,659	2,482,659	2,330	160,561	2,319,768	93.44%
School Administration	2,768,377	2,768,377	0	286,092	2,482,285	89.67%
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	0	49,403	2,469,263	98.04%
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	394,584	5,791,243	58,833,963	90.49%
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

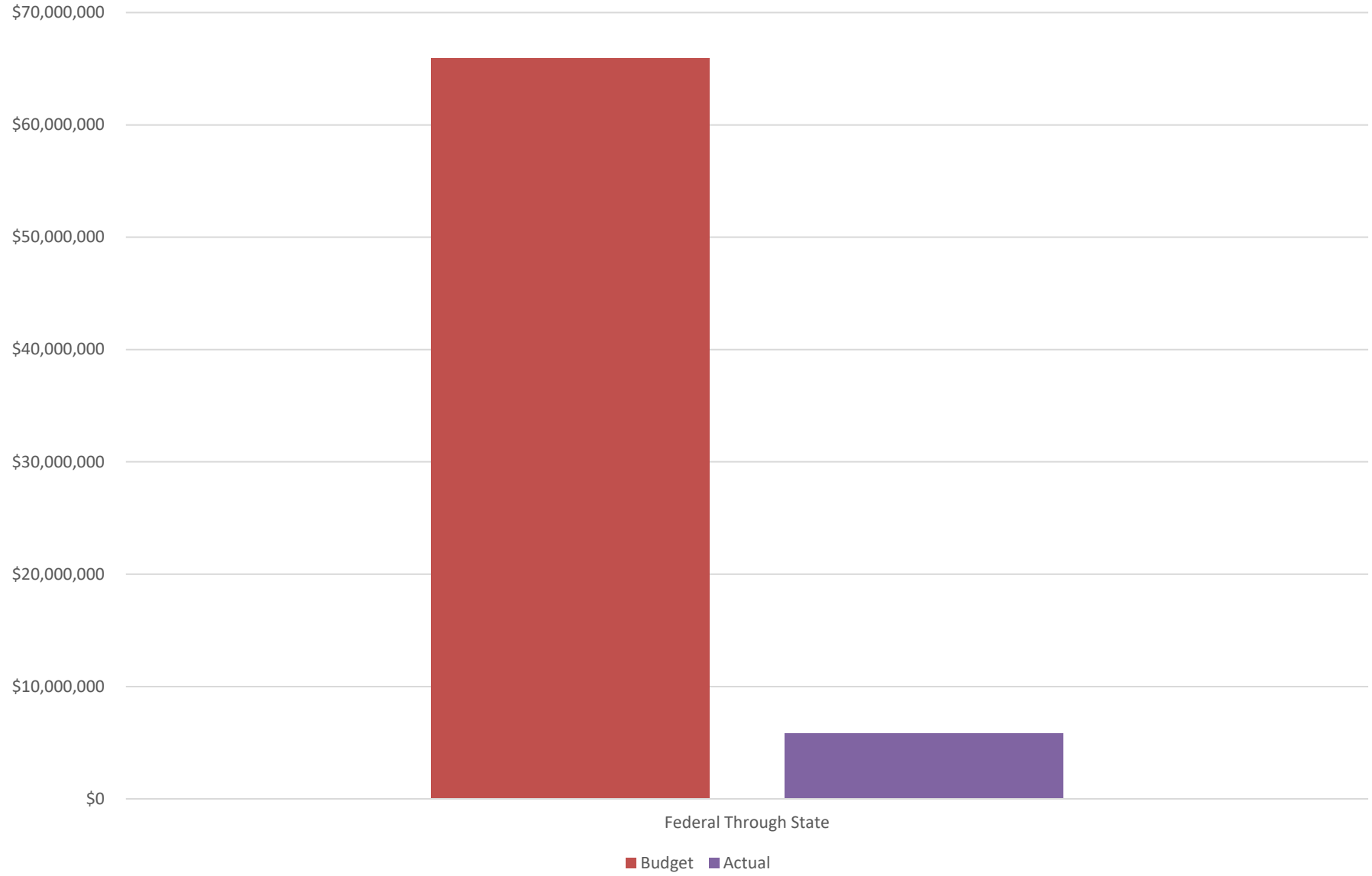
	Amended Budget	September 2021	Favorable/ (Unfavorable) Variance	% Change	September 2020	Change	% Change
Revenues							
Federal Through State	\$65,894,181	\$5,791,243	(\$60,102,938)	8.79%	\$248,954	\$5,542,290	2226.23%
Total Revenues	65,894,181	5,791,243	(60,102,938)	8.79%	248,954	5,542,290	2226.23%
Expenses							
Instruction	36,628,696	4,453,156	32,175,540	12.16%	203,383	4,249,773	2089.54%
Pupil Personnel Services	3,870,450	63,207	3,807,243	1.63%	922	62,285	6754.53%
Instructional Media	0	16,145	(16,145)	0.00%	1,345	14,801	1100.79%
Instr & Curr Dev	1,008,302	420,660	587,642	41.72%	13,691	406,969	2972.46%
Instr Staff Training	4,095,493	82,761	4,012,732	2.02%	616	82,145	13338.02%
Instr Related Tech	4,761,970	259,258	4,502,712	5.44%	0	259,258	0.00%
School Board	29,250	0	29,250	0.00%	0	0	0.00%
General Admin	2,482,659	160,561	2,322,098	6.47%	0	160,561	0.00%
School Admin	2,768,377	286,092	2,482,285	10.33%	2,810	283,282	10081.34%
Fiscal Services	215,591	0	215,591	0.00%	0	0	0.00%
Central Services	4,619,890	0	4,619,890	0.00%	0	0	0.00%
Pupil Transportation	1,157,856	0	1,157,856	0.00%	0	0	0.00%
Operation of Plant	2,518,666	49,403	2,469,263	1.96%	21,249	28,154	132.50%
Admin Technology	586,892	0	586,892	0.00%	4,938	(4,938)	-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	5,791,243	59,228,547	8.91%	248,954	5,542,290	2226.23%
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 September 30, 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	September 2021	Favorable/ (Unfavorable) Variance	% Change	September 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

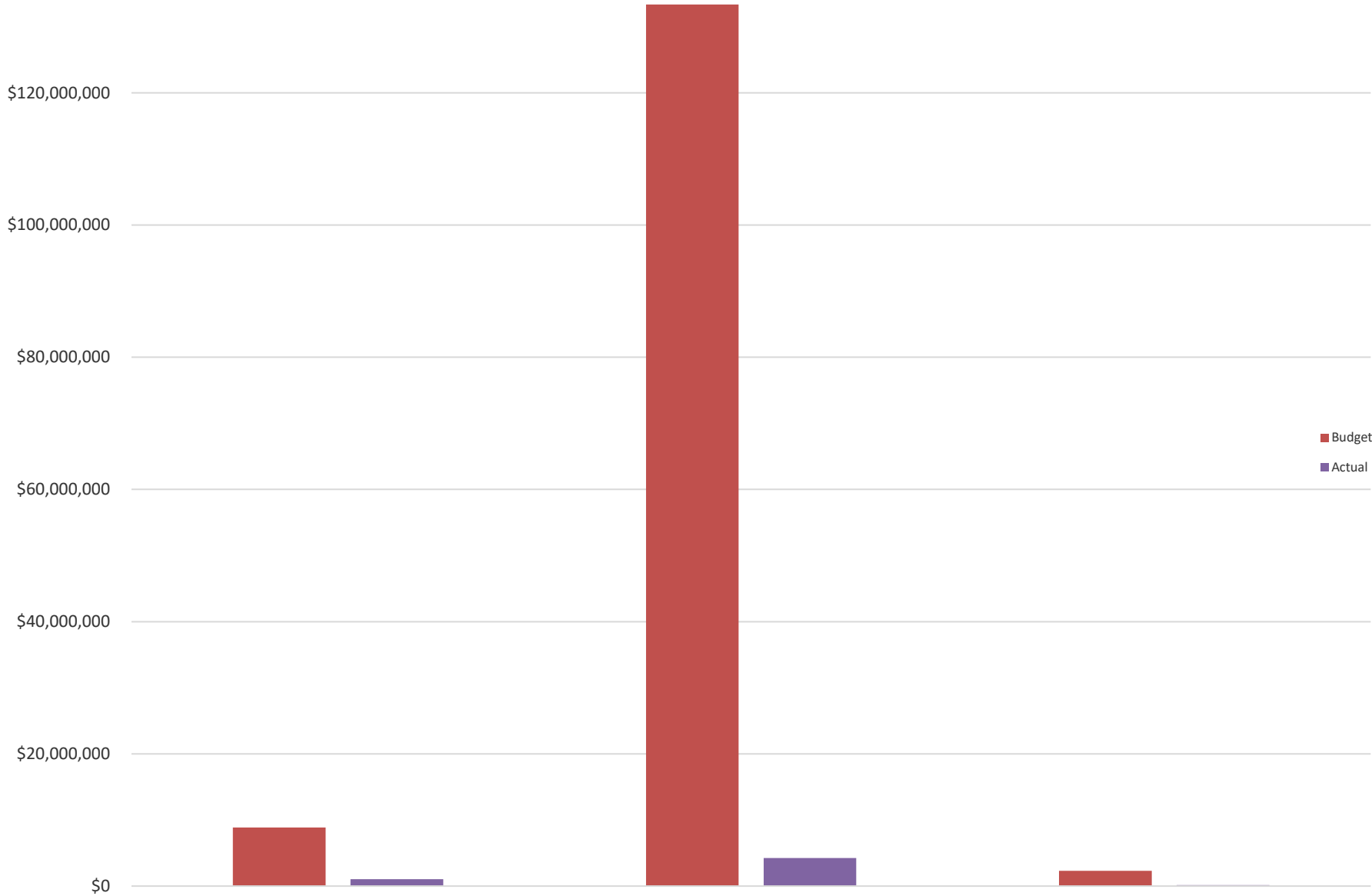
**Brevard County School Board
Capital Projects 2021-22
As of September 30, 2021**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
State Sources	\$8,876,781	\$8,876,781	\$0	\$1,042,901	\$7,833,880	88.25%
Local Sources	133,346,835	133,346,835	0	4,225,884	129,120,951	96.83%
Transfer In	2,311,421	2,311,421	0	150,000	2,161,421	93.51%
Total Revenues	144,535,037	144,535,037	0	5,418,784	139,116,253	96.25%
Expenses						
Facilities Construction	183,210,543	183,210,543	25,871,765	9,476,032	147,862,747	80.71%
Fiscal Services	0	0	44,524	4,836	(49,360)	0.00%
Student Transportation Services	0	0	3,569,744	0	(3,569,744)	0.00%
Transfers Out	62,567,458	62,567,458	0	2,057,355	60,510,103	96.71%
Total Expenses	245,778,001	245,778,001	29,486,033	11,538,222	204,753,746	83.31%
Excess (Deficit) of Revenues	(101,242,964)	(101,242,964)		(6,119,438)		
Beginning Fund Balance	160,104,811	160,104,811		160,104,811		
Ending Fund Balance	\$58,861,847	\$58,861,847		\$153,985,373		

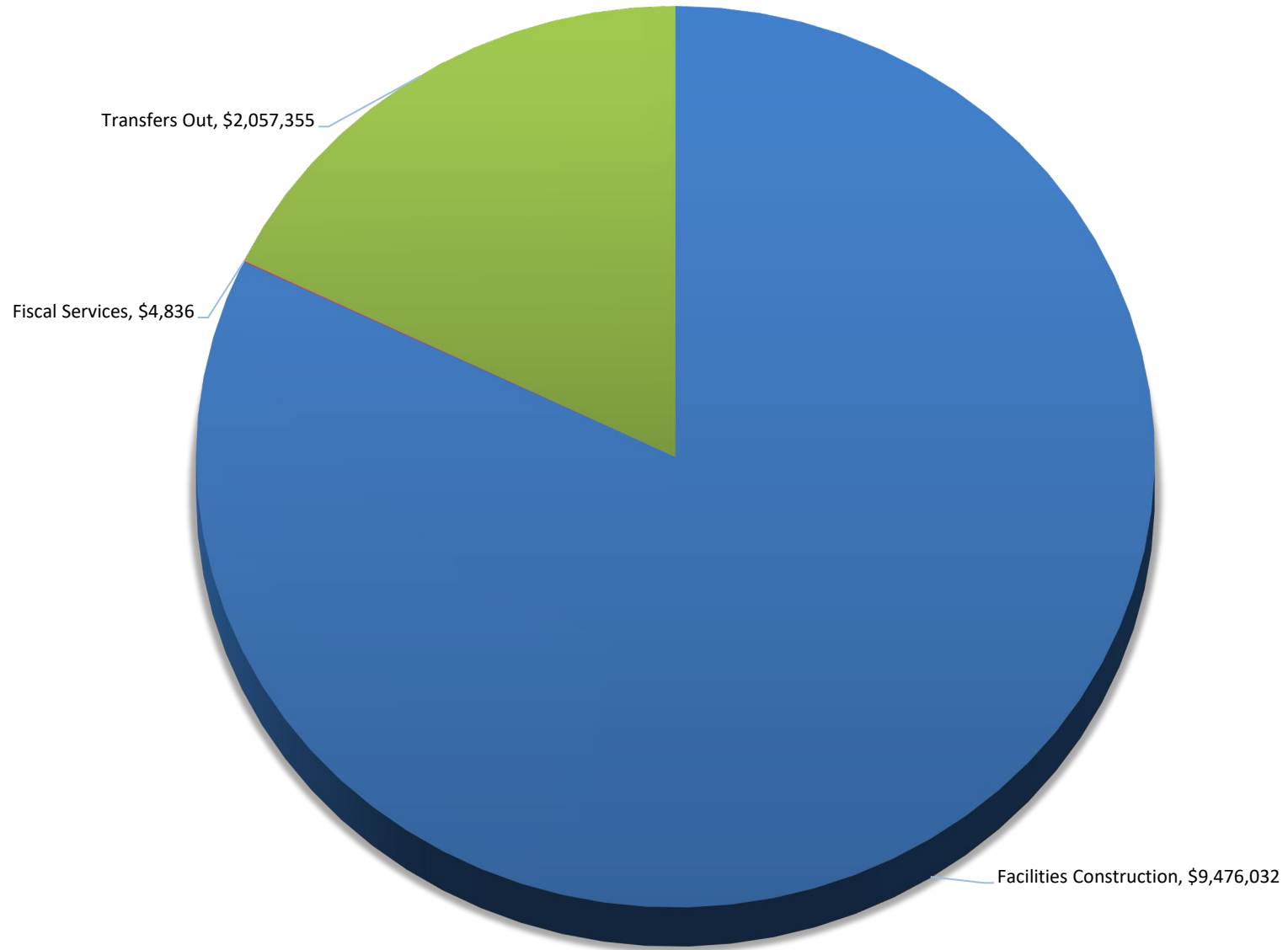
**Brevard County School Board
Capital Projects Fund 2021-22 Compared to 2020-21**

	Amended Budget	September 2021	Favorable/ (Unfavorable) Variance	% Change	September 2020	Change	% Change
Revenues							
State Sources	\$8,876,781	\$1,042,901	(\$7,833,880)	11.75%	\$1,317,661	(\$274,760)	-20.85%
Local Sources	133,346,835	4,225,884	(129,120,951)	3.17%	3,546,892	678,992	19.14%
Transfers In	2,311,421	150,000	(2,161,421)	6.49%	150,000	0	0.00%
Total Revenues	144,535,037	5,418,784	(139,116,253)	3.75%	5,014,553	404,232	8.06%
Expenses							
Facilities Construction	183,210,543	9,476,032	173,734,511	5.17%	11,337,721	(1,861,689)	-16.42%
Fiscal Services	0	4,836	(4,836)	0.00%	18,554	(13,718)	-73.94%
Transfers Out	62,567,458	2,057,355	60,510,103	3.29%	1,022,381	1,034,974	101.23%
Total Expenses	245,778,001	11,538,222	234,239,779	4.69%	12,378,655	(840,433)	-6.79%
Excess (Deficit) of Revenues	(101,242,964)	(6,119,438)	95,123,526	6.04%	(7,364,103)	1,244,665	-16.90%
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	\$153,985,373	\$95,123,526	261.60%	\$126,358,386	\$27,626,987	21.86%
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 September 30, 2021**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Local Sources	\$6,206,000	\$6,206,000	\$0	\$1,700,565	\$4,505,435	72.60%
Total Revenues	6,206,000	6,206,000	0	1,700,565	4,505,435	72.60%
Expenses						
Instructional	0	0	897	48	(945)	0.00%
Student Support Services	0	0	47,365	985,031	(1,032,395)	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	1,127	(1,127)	0.00%
Central Services	0	0	0	5,282	(5,282)	0.00%
Operation of Plant	0	0	0	11	(11)	0.00%
Community Services	5,636,971	5,636,971	0	0	5,636,971	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	48,653	991,497	6,895,856	86.89%
Excess (Deficit) of Revenues	(1,730,006)	(1,730,006)		709,068		
Beginning Fund Balance	(3,991,956)	(3,991,956)		(3,991,956)		
Ending Fund Balance	(\$5,721,962)	(\$5,721,962)		(\$3,282,888)		

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

	Amended Budget	September 2021	Favorable/ (Unfavorable) Variance	% Change	September 2020	Change	% Change
Revenues							
Local Sources	\$6,206,000	\$1,700,565	(\$4,505,435)	27.40%	\$756,589	\$943,976	124.77%
Total Revenues	6,206,000	1,700,565	(4,505,435)	27.40%	756,589	943,976	124.77%
Expenses							
Instructional	0	48	(48)	0.00%	12,488	(12,441)	-99.62%
Student Support Services	0	985,031	(985,031)	0.00%	1,043,908	(58,877)	-5.64%
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%	1,572	(1,572)	-100.00%
Fiscal Services	0	1,127	(1,127)	0.00%	666	461	69.28%
Central Services	0	5,282	(5,282)	0.00%	5,274	8	0.15%
Operation of Plant	0	11	(11)	0.00%	2,280	(2,270)	-99.53%
Community Services	5,636,971	0	5,636,971	0.00%	3,586	(3,586)	-100.00%
Transfers Out	2,299,035	0	2,299,035	0.00%	0	0	0.00%
Total Expenses	7,936,006	991,497	6,944,509	12.49%	1,076,151	(84,654)	-7.87%
Excess (Deficit) of Revenues	(1,730,006)	709,068	2,439,074	-40.99%	(319,562)	1,028,630	-321.89%
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)	(\$3,282,888)	\$2,439,074	57.37%	(\$3,845,643)	\$562,755	-14.63%
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 September 30, 2021**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Local Sources	\$4,706,595	\$4,706,595	\$0	\$840,410	\$3,866,185	82.14%
Total Revenues	4,706,595	4,706,595	0	840,410	3,866,185	82.14%
Expenses						
Fiscal Services	0	0	0	103	(103)	0.00%
Central Services	6,729,891	6,729,891	74,003	1,188,813	5,467,075	81.24%
Operation of Plant	0	0	0	56	(56)	0.00%
Total Expenses	6,729,891	6,729,891	74,003	1,188,972	5,466,916	81.23%
Excess (Deficit) of Revenues	(2,023,296)	(2,023,296)		(348,562)		
Beginning Fund Balance	1,981,091	1,981,091		1,981,091		
Ending Fund Balance	(\$42,204)	(\$42,204)		\$1,632,529		

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

	Amended Budget	September 2021	Favorable/ (Unfavorable) Variance	% Change	September 2020	Change	% Change
Revenues							
Local Sources	\$4,706,595	\$840,410	(\$3,866,185)	17.86%	\$656,637	\$183,773	27.99%
Total Revenues	4,706,595	840,410	(3,866,185)	17.86%	656,637	183,773	27.99%
Expenses							
Fiscal Services	0	103	(103)	0.00%	108	(5)	-4.91%
Central Services	6,729,891	1,188,813	5,541,077	17.66%	1,389,273	(200,460)	-14.43%
Operation of Plant	0	56	(56)	0.00%	100	(44)	-43.81%
Total Expenses	6,729,891	1,188,972	5,540,919	17.67%	1,389,482	(200,509)	-14.43%
Excess (Deficit) of Revenues	(2,023,296)	(348,562)	1,674,734	17.23%	(732,844)	384,282	-52.44%
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)	\$1,632,529	\$1,674,733	-3868.16%	\$2,007,486	(\$374,957)	-18.68%

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 September 30, 2021**

	Adopted Budget	Amended Budget	Obligated	Actuals	Available Budget	% of Budget Remaining
Revenues						
Local Sources	\$71,126,641	\$71,126,641	\$0	\$12,276,570	\$58,850,071	82.74%
Total Revenues	71,126,641	71,126,641	0	12,276,570	58,850,071	82.74%
Expenses						
Fiscal Services	0	0	0	181	(181)	0.00%
Central Services	76,866,395	76,866,395	468,924	19,985,587	56,411,884	73.39%
Operation of Plant	0	0	0	6,493	(6,493)	0.00%
Total Expenses	76,866,395	76,866,395	468,924	19,992,262	56,405,209	73.38%
Excess (Deficit) of Revenues	(5,739,754)	(5,739,754)		(7,715,691)		
Beginning Fund Balance	11,027,498	11,027,498		11,027,498		
Ending Fund Balance	\$5,287,744	\$5,287,744		\$3,311,807		

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

	Amended Budget	September 2021	Favorable/ (Unfavorable) Variance	% Change	September 2020	Change	% Change
Revenues							
Local Sources	\$71,126,641	\$12,276,570	(\$58,850,071)	17.26%	\$9,156,869	\$3,119,701	34.07%
Total Revenues	71,126,641	12,276,570	(58,850,071)	17.26%	9,156,869	3,119,701	34.07%
Expenses							
Fiscal Services	0	181	(181)	0.00%	420	(239)	-56.86%
Central Services	76,866,395	19,985,587	56,880,808	26.00%	19,223,805	761,782	3.96%
Operation of Plant	0	6,493	(6,493)	0.00%	6,118	376	6.14%
Total Expenses	76,866,395	19,992,262	56,874,133	26.01%	19,230,343	761,919	3.96%
Excess (Deficit) of Revenues	(5,739,754)	(7,715,691)	(1,975,937)	134.43%	(10,073,474)	2,357,782	-23.41%
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	\$3,311,807	(\$1,975,937)	62.63%	\$2,515,884	\$795,923	31.64%

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