School Board of Brevard County



Annual Financial Report

For the Year End June 30, 2017

FLORIDA DEPARTMENT OF EDUCATION **REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348)** DISTRICT SCHOOL BOARD OF BREVARD COUNTY For the Fiscal Year Ended June 30, 2017

Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2017, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 26, 2017,

2 K

Signature Date

Signature of District School Superintendent

For the Fiscal Year Ended June 30, 2017		FDOE Page
· · · · · · · · · · · · · · · · · · ·	Account	Fund 100
REVENUES	Number	
Federal Impact, Current Operations	3121	403,202.00
Reserve Officers Training Corps (ROTC)	3191	100,202.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	403,202.00
Federal Through State and Local: Medicaid	3202	2,065,939.00
National Forest Funds	3255	_,,.
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local State:	3200	2,065,939.00
Florida Education Finance Program (FEFP)	3310	241,604,325.00
Workforce Development	3315	3,809,489.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults with Disabilities CO&DS Withheld for Administrative Expenditure	3318 3323	40,481.00
Diagnostic and Learning Resources Centers	3335	+0,+81.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	207,557.00
District Discretionary Lottery Funds Categorical Programs:	3344	1,237,932.00
Class Size Reduction Operating Funds	3355	79,980,890.00
Florida School Recognition Funds	3361	2,518,801.00
Voluntary Prekindergarten Program	3371	2,259,336.00
Preschool Projects Other State:	3372	256,228.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	4,061,685.00
Total State	3300	336,199,974.00
District School Taxes	3411	187,636,629.00
Tax Redemptions	3421	,
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424 3425	157,142.00
Rent Interest on Investments	3431	493,476.00 740,949.00
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Fees: Adult General Education Course Fees	3461	98,306.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	98,500.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	16 (76 00
GED® Testing Fees Financial Aid Fees	3467 3468	16,676.00
Other Student Fees	3469	7,431.00
Other Fees:		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees School-Age Child Care Fees	3472 3473	
Other Schools, Courses and Classes Fees	3479	75,208.00
Miscellaneous Local:		,
Bus Fees	3491	19,703.00
Transportation Services Rendered for School Activities	3492	319,217.00
Sale of Junk Receipt of Federal Indirect Cost Rate	3493 3494	2,122,960.00
Other Miscellaneous Local Sources	3494	5,373,428.00
	3496	5,575,720.00
Impact Fees	5470	
	3497	5,290.00
Impact Fees		
Impact Fees Refunds of Prior Year's Expenditures	3497	5,290.00 24,534.00 674,208.00 197,765,157.00

DISTRICT	SCHOOL	BOARD (OF BREVARD	COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2017

								Fund 100
Assount	100	200	300	400	500	600	700	
				Energy				Totals
rumber	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
5000	225,780,412.00	61,614,546.00	51,256,542.00	253.00	5,982,982.00	3,009,651.00	2,238,638.00	349,883,024.00
6100	12,507,967.00	3,324,398.00	3,078,299.00		188,858.00	18,177.00	3,675.00	19,121,374.00
6200	5,229,249.00	1,587,087.00	44,038.00		67,488.00	289,331.00	1,707.00	7,218,900.00
6300	10,933,028.00	2,840,293.00	162,195.00		47,109.00	127,455.00	43,747.00	14,153,827.00
6400	1,297,303.00	241,436.00	537,854.00		70,715.00	18,631.00	110,468.00	2,276,407.00
6500	5,856,880.00	1,581,389.00	1,357,850.00		55.00			8,796,174.00
7100	276,640.00	227,834.00	604,304.00		417.00	2,098.00	29,311.00	1,140,604.00
7200	631,487.00	178,929.00	256,669.00		15,083.00	19,737.00	59,397.00	1,161,302.00
7300	29,037,211.00	8,778,881.00	164,789.00		80,793.00	51,158.00	11,959.00	38,124,791.00
7410	358,025.00	78,963.00	48,617.00		12,245.00	145,269.00	5,102.00	648,221.00
7500	1,886,607.00	526,915.00	181,687.00			16,729.00	49,327.00	2,661,265.00
7600	212,252.00	21,615.00						233,867.00
7700	3,979,043.00	1,162,005.00	689,596.00		324,319.00	75,888.00	281,209.00	6,512,060.00
7800	10,216,825.00	3,945,788.00	980,065.00	1,277,865.00	1,034,573.00	61,184.00	9,180.00	17,525,480.00
7900	16,514,896.00	6,333,755.00	9,771,252.00	11,167,408.00	1,019,036.00	107,390.00	10,996.00	44,924,733.00
8100	5,865,912.00	1,936,677.00	911,976.00	284,153.00	822,190.00	135,636.00	27,995.00	9,984,539.00
8200	2,285,491.00	591,234.00	630,588.00		20,345.00	31,469.00	1,941.00	3,561,068.00
9100	152,011.00	33,211.00	157,520.00		26,118.00		13,448.00	382,308.00
7420						246,318.00		246,318.00
9300						1,540,969.00		1,540,969.00
710								0.00
720								0.00
	333,021,239.00	95,004,956.00	70,833,841.00	12,729,679.00	9,712,326.00	5,897,090.00	2,898,100.00	530,097,231.00
								6,337,041.00
	6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700 7800 900 8100 8200 9100 7420 9300 710	Account Number Salaries 5000 225,780,412.00 6100 12,507,967,00 6200 5,229,249,00 6300 10,933,028,00 6400 1,297,303,00 6500 5,856,880,00 7100 276,640,00 7200 631,487,00 7300 29,037,211,00 7410 358,025,00 7500 1,886,607,00 7600 212,252,00 7700 3,979,043,00 7800 10,216,825,00 7900 16,514,896,00 8100 5,865,912,00 8200 2,285,491,00 9100 152,011,00 7420 9300 710 720	Account Number Employee Salaries Employee Benefits 5000 225,780,412,00 61,614,546,00 6100 12,507,967,00 3,324,398,00 6200 5,229,249,00 1,587,087,00 6300 10,933,028,00 2,840,293,00 6400 1,297,303,00 2,840,293,00 6500 5,856,880,00 1,581,389,00 7100 276,640,00 227,834,00 7300 29,037,211,00 8,778,881,00 7700 3,8025,00 78,963,00 7700 3,979,043,00 1,162,005,00 7700 3,979,043,00 1,162,005,00 7800 10,216,825,00 3,945,788,00 7800 10,216,825,00 3,945,788,00 7800 10,216,825,00 3,945,788,00 8100 5,865,912,00 1,936,677,00 8200 2,285,491,00 591,234,00 9100 152,011,00 33,211,00 7420 710 33,211,00	Account Number Employee Salaries Employee Benefits Purchased Services 5000 225,780,412.00 61,614,546.00 51,256,542.00 6100 12,507,967.00 3,324,398.00 3,078,299.00 6200 5,229,249.00 1,587,087.00 44,038.00 6300 10,933,028.00 2,840,293.00 162,195.00 6400 1,297,303.00 241,436.00 537,854.00 6500 5,856,880.00 1,581,389.00 1,357,850.00 7100 276,640.00 227,834.00 664,304.00 7300 29,037,211.00 8,778,881.00 164,789.00 7410 358,025.00 7,8963.00 48,617.00 7500 1,386,607.00 526,915.00 181,687.00 7600 212,252.00 21,615.00 21,615.00 7700 3,979,043.00 1,62,005.00 689,596.00 7800 10,216,825.00 3,945,788.00 980,065.00 7900 16,514,896.00 6,333,755.00 9,771,252.00 8100 5,865,912.00 1,936,677.00<	Account Number Employce Salaries Employce Benefits Purchased Services Energy Services 5000 225,780,412.00 61,614,546.00 51,256,542.00 253.00 6100 12,507,967.00 3,324,398.00 3,078,299.00 253.00 6200 5,229,249.00 1,587,087.00 44,038.00 10 6300 10,033,028.00 2,840,293.00 162(195.00 10 6400 1,297,303.00 241,436.00 537,854.00 1.157,850.00 7100 276,640.00 227,834.00 604,304.00 10 7200 631,487.00 178,929.00 256,669.00 144,789.00 7300 29,037,211.00 8,778,881.00 164,789.00 10 7410 358,025.00 78,963.00 48,617.00 10 7700 3,979,043.00 1,162,005.00 689,596.00 1,277,865.00 7800 10,216,825.00 3,945,788.00 980,0065.00 1,277,865.00 7800 10,216,825.00 3,945,788.00 980,0065.00 1,277,865.00	Account Number Employee Salaries Purchased Benefits Energy Services Materials and Supplies 5000 225,780,412.00 61,614,546.00 51,256,542.00 253.00 5,982,982.00 6100 12,507,967.00 3,324,398.00 3,078,299.00 188,858.00 6200 5,229,249.00 1,587,087.00 44,018.00 67,488.00 6300 10,933,028.00 2,840,293.00 162,195.00 47,109.00 6400 1,297,303.00 241,436.00 537,854.00 70,715.00 6500 5,856,880.00 1,581,389.00 1,587,850.00 70,705.00 7100 27,664.00 227,381.40 644,340.0 417.00 7100 27,664.00 227,881.00 164,789.00 80,793.00 7300 29,037,211.00 8,778,881.00 164,789.00 12,245.00 7410 358,025.00 7,863.00 1,887.00 12,245.00 7500 1,886,607.00 526,915.00 181,687.00 12,278.00 1,034,573.00 77000 3,979,043.00 1,162,005.00 <td>Account Number Employes Salaries Employes Benefits Purchased Services Energy Services Materials and Supples Capital Outlay 5000 225,780,412.00 61,614,546.00 51,256,542.00 253.00 253.00 30,009,651.00 6100 12,507,967.00 3,224,398.00 3,078,299.00 1188,858.00 18,177.00 6200 5,229,239.00 1.587,087.00 44,038.00 67,498.00 228,331.00 6400 10,933,028.00 2,840,293.00 162,195.00 70.075.00 18,851.00 6400 12,973,03.00 2,241,60.00 57,854.00 70.075.00 18,861.00 6400 12,973,03.00 2,745.00 664.40.00 2,778.50.00 70.075.00 18,861.00 7100 2,76,64.00 227,854.00 664.40.00 2,095.00 15,083.00 19,779.00 7300 2,093,211.00 8,778,881.00 164,789.00 162,926.00 16,183.00 16,12,926.00 7410 355.05.00 78,963.00 4,86,17.00 10,103,650.0 16,182.00 16,184.00</td> <td>Account Number Employe Salaries Pendbased Benefits Energy Services Materials and Supplies Capital Outlay Capital Outlay 500 225,780,412.00 61,61,454.60 51,255,542.00 223.00 5,92,962.00 3,09,651.00 2,238,638.00 6400 12,507,967.00 3,324,398.00 3,078,299.00 61,815.85.00 188,558.00 188,558.00 188,578.00 43,707.00 6500 5,292,920.00 1,587,870.0 44,038.00 67,488.00 293,310.00 1,707.00 6400 1,297,303.00 241,436.00 537,854.00 47,707.00 2,928.00 188,610.00 110,468.00 7100 27,664.00 227,84.00 6640,40 41,707.00 2,928.00 2,928.00 110,468.00 7100 2,728.40 664,930.0 1,573.80.0 64,01.00 41,170.00 2,929.00 2,929.00 110,468.00 7100 2,726.00 63,147.00 1,878.80 64,01.00 41,159.00 110,468.00 11,999.00 1,939.00 1,939.00 1,939.00 1,939.00 1,939.0</td>	Account Number Employes Salaries Employes Benefits Purchased Services Energy Services Materials and Supples Capital Outlay 5000 225,780,412.00 61,614,546.00 51,256,542.00 253.00 253.00 30,009,651.00 6100 12,507,967.00 3,224,398.00 3,078,299.00 1188,858.00 18,177.00 6200 5,229,239.00 1.587,087.00 44,038.00 67,498.00 228,331.00 6400 10,933,028.00 2,840,293.00 162,195.00 70.075.00 18,851.00 6400 12,973,03.00 2,241,60.00 57,854.00 70.075.00 18,861.00 6400 12,973,03.00 2,745.00 664.40.00 2,778.50.00 70.075.00 18,861.00 7100 2,76,64.00 227,854.00 664.40.00 2,095.00 15,083.00 19,779.00 7300 2,093,211.00 8,778,881.00 164,789.00 162,926.00 16,183.00 16,12,926.00 7410 355.05.00 78,963.00 4,86,17.00 10,103,650.0 16,182.00 16,184.00	Account Number Employe Salaries Pendbased Benefits Energy Services Materials and Supplies Capital Outlay Capital Outlay 500 225,780,412.00 61,61,454.60 51,255,542.00 223.00 5,92,962.00 3,09,651.00 2,238,638.00 6400 12,507,967.00 3,324,398.00 3,078,299.00 61,815.85.00 188,558.00 188,558.00 188,578.00 43,707.00 6500 5,292,920.00 1,587,870.0 44,038.00 67,488.00 293,310.00 1,707.00 6400 1,297,303.00 241,436.00 537,854.00 47,707.00 2,928.00 188,610.00 110,468.00 7100 27,664.00 227,84.00 6640,40 41,707.00 2,928.00 2,928.00 110,468.00 7100 2,728.40 664,930.0 1,573.80.0 64,01.00 41,170.00 2,929.00 2,929.00 110,468.00 7100 2,726.00 63,147.00 1,878.80 64,01.00 41,159.00 110,468.00 11,999.00 1,939.00 1,939.00 1,939.00 1,939.00 1,939.0

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Exhibit K-1 FDOE Page 2

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

For the Fiscal Year Ended June 30, 2017

For the Fiscal Year Ended June 30, 2017		Fund 100
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account	
	Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	100,805.00
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	4,678,721.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	2,299,035.00
Total Transfers In	3600	6,977,756.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	(2,013,185.00)
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	(2,000,000.00)
To Enterprise Funds	990	
Total Transfers Out	9700	(4,013,185.00)
Total Other Financing Sources (Uses)		3,065,376.00
Net Change In Fund Balance		9,402,417.00
Fund Balance, July 1, 2016	2800	48,235,886.00
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	884,684.00
Restricted Fund Balance	2720	6,519,283.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	2,591,483.00
Unassigned Fund Balance	2750	47,642,853.00
Total Fund Balances, June 30, 2017	2700	57,638,303.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES For the Fiscal Year Ended June 30, 2017

Exhibit K-2 FDOE Page 4 Fund 410

REVENUES	Account Number	
Federal Through State and Local:		
School Lunch Reimbursement	3261	14,747,333.00
School Breakfast Reimbursement	3262	5,464,426.00
Afterschool Snack Reimbursement	3263	294,901.00
Child Care Food Program	3264	251,342.00
USDA-Donated Commodities	3265	2,117,587.00
Cash in Lieu of Donated Foods	3266	10,728.00
Summer Food Service Program	3267	196,999.00
Fresh Fruit and Vegetable Program	3268	114,550.00
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	23,197,866.00
State:		, ,
School Breakfast Supplement	3337	158,216.00
School Lunch Supplement	3338	185,591.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	343,807.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	2,776,478.00
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	360,407.00
Student and Adult á la Carte Fees	3454	5,466,636.00
Student Snacks	3455	
Other Food Sales	3456	205,167.00
Other Miscellaneous Local Sources	3495	261,957.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	9,070,645.00
Total Revenues	3000	32,612,318.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - FOOD SERVICES (Continued) For the Fiscal Year Ended June 30, 2017

For the Fiscal Year Ended June 30, 2017		Fund 410
EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	9,104,482.00
Employee Benefits	200	2,948,318.00
Purchased Services	300	1,068,310.00
Energy Services	400	521,210.00
Materials and Supplies	500	14,784,036.00
Capital Outlay	600	395,206.00
Other	700	904,480.00
Other Capital Outlay (Function 9300)	600	570,156.00
Total Expenditures		30,296,198.00
Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		2,316,120.00
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries Transfers In:	3740	
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	(1,720,420.00)
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(1,720,420.00)
Total Other Financing Sources (Uses)		(1,720,420.00)
Net Change in Fund Balance		595,700.00
Fund Balance, July 1, 2016	2800	13,761,356.00
Adjustments to Fund Balance Ending Fund Balance:	2891	
Nonspendable Fund Balance	2710	1,809,933.00
Restricted Fund Balance	2720	12,547,123.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2017	2700	14,357,056.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2017

Exhibit K-3 FDOE Page 6 Fund 420

For the Fiscal Year Ended June 30, 2017		Fund 420
REVENUES	Account Number	
Federal Direct:		
Head Start	3130	4,768,587.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	975,141.00
Pell Grants	3192	
Miscellaneous Federal Direct	3199	2,259,091.00
Total Federal Direct	3100	8,002,819.00
Federal Through State and Local:		
Career and Technical Education	3201	685,279.00
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA) Workforce Innovation and Opportunity Act:	3230	18,488,161.00
Adult General Education	3221	577,589.00
English Literacy and Civics Education	3222	577,565.00
Adult Migrant Education	3223	
Other WIOA Programs	3223	
ESSA - Elementary and Secondary Education Act:	3224	
Elementary and Secondary Education Act - Title I	3240	18,013,218.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,425,370.00
Math and Science Partnerships - Title II, Part B	3226	, .,
Language Instruction - Title III	3241	375,176.00
Twenty-First Century Schools - Title IV	3242	1,955,702.00
Federal Through Local	3280))
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	247,168.00
Total Federal Through State and Local	3200	42,767,663.00
State:	5200	12,707,005.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	464,184.00
Total State	3300	464,184.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	11,910.00
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	11,910.00
Total Revenues	3000	51,246,576.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued) For the Fiscal Year Ended June 30, 2017

Exhibit K-3 FDOE Page 7 Fund 420

For the Fiscal Year Ended June 30, 2017				1	1				Fund 420
EXPENDITURES	Account	100	200 Employee	300 Purchased	400 Energy	500 Materials	600 Capital	700	Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current:									
Instruction	5000	14,407,581.00	4,351,001.00	1,487,680.00		1,293,638.00	973,836.00	54,652.00	22,568,388.00
Student Support Services	6100	3,599,189.00	953,814.00	1,061,907.00		290,454.00	275.00	15,213.00	5,920,852.00
Instructional Media Services	6200						53,958.00		53,958.00
Instruction and Curriculum Development Services	6300	9,034,140.00	2,291,100.00	469,849.00		188,463.00	77,336.00	32,634.00	12,093,522.00
Instructional Staff Training Services	6400	1,861,532.00	413,809.00	865,691.00		321,404.00	21,953.00	293,061.00	3,777,450.00
Instruction-Related Technology	6500	52,337.00	15,934.00	567,942.00			924,131.00		1,560,344.00
Board	7100			236.00				440.00	676.00
General Administration	7200			1,488.00			784.00	2,122,960.00	2,125,232.00
School Administration	7300	182,416.00	55,116.00	4,635.00		8,889.00	2,331.00	120.00	253,507.00
Facilities Acquisition and Construction	7410			1,400.00			218,908.00		220,308.00
Fiscal Services	7500	32,926.00	5,211.00						38,137.00
Food Services	7600	25,654.00	7,242.00			2,850.00	3,105.00		38,851.00
Central Services	7700			21,202.00				1,605.00	22,807.00
Student Transportation Services	7800			147,779.00	114,738.00			52,740.00	315,257.00
Operation of Plant	7900	53,075.00	18,983.00	16,942.00	5,490.00	232.00			94,722.00
Maintenance of Plant	8100				525.00	1,304.00			1,829.00
Administrative Technology Services	8200	34,067.00	10,168.00						44,235.00
Community Services	9100	912,572.00	225,765.00	58,729.00					1,197,066.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						418,169.00		418,169.00
Other Capital Outlay	9300						501,266.00		501,266.00
Total Expenditures		30,195,489.00	8,348,143.00	4,705,480.00	120,753.00	2,107,234.00	3,196,052.00	2,573,425.00	51,246,576.00
Excess (Deficiency) of Revenues over Expenditures									0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Loans	3720								
Sale of Capital Assets	3720								
	3730								
Loss Recoveries Transfers In:	3740								
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund									
Internance									
From Dormonont Funds	3650								
From Permanent Funds	3650 3660								
From Internal Service Funds	3650 3660 3670								
From Internal Service Funds From Enterprise Funds	3650 3660 3670 3690								
From Internal Service Funds From Enterprise Funds Total Transfers In	3650 3660 3670	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700)	3650 3660 3670 3690 3600	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers On: (Function 9700) To the General Fund	3650 3660 3670 3690 3600 910	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In <i>Transfers Out: (Function 9700)</i> To the General Fund To Debt Service Funds	3650 3660 3670 3690 3600 910 920	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3650 3660 3670 3690 3600 910 920 930	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3650 3660 3670 3690 910 920 930 950	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds	3650 3660 3670 3690 910 920 930 950 960	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Totafers 70: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds	3650 3660 3670 3690 910 920 930 950 950 960 970	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds	3650 3660 3670 3690 910 920 930 950 960 970 990								
From Internal Service Funds From Enterprise Funds Total Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out	3650 3660 3670 3690 910 920 930 950 950 960 970	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses)	3650 3660 3670 3690 910 920 930 950 960 970 990	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	3650 3660 3670 3690 910 920 930 950 950 960 970 990 9700 9700	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Totafers On: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2016	3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers Ont: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Find Balance, July 1, 2016 Adjustments to Fund Balance	3650 3660 3670 3690 910 920 930 950 950 960 970 990 9700 9700	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2016 Adjustments to Fund Balance Ending Fund Balance: Ending Fund Balance:	3650 3660 3670 3690 910 920 930 950 960 970 990 9700 2800 2891	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Totarfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds Tota Interprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2016 Adjustments to Fund Balance Ending Fund Bala	3650 3660 3670 3690 910 920 930 950 960 970 990 9700 2800 2891 2710	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Totaler Struck Total Character Struck To Character Struck To Debt Service Funds To Debt Service Funds Interfund To Debt Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance Fund Balance: Nonspendable Fund Balance Restricted Fund Balance Restricted Fund Balance	3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891 2710 2720	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Tansfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2016 Adjustments to Fund Balance Restricted Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3650 3660 3670 3690 3690 910 920 930 950 960 970 990 9700 2800 2891 2710 2730	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers Ont: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2016 Adjustments to Fund Balance Ending Fund Balance Restricted Fund Balance Committed Fund Balance Assigned Fund Balance Assigned Fund Balance	3650 3660 3670 3690 910 920 930 950 960 970 990 990 2800 2891 2710 2730 2740	0.00							
From Internal Service Funds From Enterprise Funds Total Transfers In Tansfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2016 Adjustments to Fund Balance Restricted Fund Balance Restricted Fund Balance Restricted Fund Balance Committed Fund Balance	3650 3660 3670 3690 3690 910 920 930 950 960 970 990 9700 2800 2891 2710 2730	0.00							

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS ARRA RACE TO THE TOP For the Fiscal Year Ended June 30, 2017

Exhibit K-4 FDOE Page 8 **Fund 434**

REVENUES	Account Number	ARRA Race to the Top 434
Federal Through State and Local:		
Race to the Top	3214	
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act - Title I	3240	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	0.00
State: State Through Local	3380	<u>e Intentionalty</u> Left Blank 0.00
Other Miscellaneous State Revenues	3399	tentionan.
Total State	3300 82	e Int 0.00
Local:	This	
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS-ARRA RACE TO THE TOP (Continued) For the Fiscal Your Ended June 30, 2017

		100	200		400	500	600	700	
EXPENDITURES	Account Number	100	200 Employee	300 Purchased	400 Energy	Materials	Capital		Totals
Current:	ramoer	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Instruction	5000								0
	6100								0.
Student Support Services	6200								0.
Instructional Media Services									0.
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								0.
Instruction-Related Technology	6500								0.0
Board	7100				Left Blank				0.0
General Administration	7200			This Page Intentional	teft				0.
School Administration	7300			ational	3				0.0
Facilities Acquisition and Construction	7410			ane Inter					0.
Fiscal Services	7500			This Pas					0.
Food Services	7600			•					0.0
Central Services	7700								0.0
Student Transportation Services	7800								0.0
Operation of Plant	7900								0.
Maintenance of Plant	8100								0.0
Administrative Technology Services	8200								0.
Community Services	9100								0.0
Capital Outlay:	7400								
Facilities Acquisition and Construction Other Capital Outlay	7420 9300								0.0
	9300	0.00		0.00	0.00		0.00		
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	Account								0.0
and CHANGES IN FUND BALANCES	Number								
Loans	3720								
	3720								
Sale of Capital Assets	3720 3730								
	3720								
Sale of Capital Assets Loss Recoveries	3720 3730								
Sale of Capital Assets Loss Recoveries Transfers In:	3720 3730 3740								
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund	3720 3730 3740 3610								
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds	3720 3730 3740 3610 3620								
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds From Capital Projects Funds	3720 3730 3740 3610 3620 3630								
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds From Capital Projects Funds Interfund	3720 3730 3740 3610 3620 3630 3650								
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds	3720 3730 3740 3610 3620 3630 3650 3660								
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3720 3730 3740 3610 3620 3630 3650 3660 3660	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers In Transfers In Transfers (I: (Function 9700)	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Total Transfers In	3720 3730 3740 3610 3620 3650 3650 3660 3670 3690	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Transfers In Transfers In Transfers In Transfers (I: (Function 9700)	3720 3730 3740 3610 3620 3630 3650 3660 3670 3690 3600	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers In: Transfers In: Transfers In: Transfers In: Tota (: (function 9700) To the General Fund	3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 910	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Interprise Funds From Interprise Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds	3720 3730 3740 3610 3620 3650 3650 3660 3670 3660 3670 3690 3600 910 920	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Dermanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds	3720 3730 3730 3730 3730 3730 3730 3730 3730 3730 3730 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Deb Service Funds Interfund From Dermanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund	3720 3730 3740 3610 3620 3630 3650 3660 3660 3660 3690 3690 910 920 920 930	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From Deb Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Transfers In Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Permanent Funds	3720 3730 3730 3730 3730 3730 3730 3730 3610 3620 3630 3650 3660 3660 3660 3660 3660 3660 910 920 930 950 960	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From Deb Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Enterprise Funds Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Permanent Funds To Internal Service Funds	3720 3730 3730 3730 3730 3730 3730 3730 3730 3610 3620 3630 3650 3660 3660 910 920 930 950 960 970	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Debt Service Funds Interfund From Permanent Funds From Internal Service Funds From Interprise Funds Total Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds	3720 3730 3730 3730 3730 3730 3730 3730 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990								
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund From Detring Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses)	3720 3730 3730 3730 3730 3730 3730 3730 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From Deb Service Funds From Capital Projects Funds Interfund From Dermanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers In To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Internal Service Funds Interfund	3720 3730 3730 3730 3730 3730 3730 3730 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Funds To Debt Service Funds To Debt Service Funds Interfund To Debt Service Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2016	3720 3730 3730 3730 3730 3730 3730 3730 3730 3610 3620 3650 3660 3660 3660 910 920 930 950 960 970 990 9700 2800	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From Deb Service Funds From Capital Projects Funds Interfund From Dermanent Funds From Internal Service Funds Total Transfers In Transfers In Transfers In To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Internal Service Funds Interfund	3720 3730 3730 3730 3730 3730 3730 3730 3730 3610 3620 3650 3660 3660 3660 3660 3660 3600 910 920 930 950 960 970 990 9700	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Tom Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Fund To Debt Service Funds To Capital Projects Funds Interfund To Permanent Funds To Internal Service Funds Interfund To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change In Fund Balance Fund Balance, July 1, 2016 Adjustments to Fund Balance	3720 3730 3730 3730 3730 3730 3730 3730 3730 3610 3620 3650 3660 3660 3660 910 920 930 950 960 970 990 9700 2800	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To the General Funds Interfund To Debt Service Funds Interfund To Debt Service Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund To Permanent Funds Interfund From Enterfise Sut Total Transfers Out Total Totange In Fund Balance Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance Ending Fund Balance	3720 3730 3730 3730 3730 3730 3730 3730 3730 3730 3610 3620 3630 3650 3660 3670 3690 3600 910 920 930 950 960 970 990 9700 2800 2891	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Interprise Funds From Internal Service Funds From Interprise Funds Total Transfers 01 Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Deptranent Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Ending Fund Balance Restricted Fund Balance	3720 3730 3730 3730 3730 3730 3730 3730 3730 3610 3620 3650 3660 3660 3660 3660 3660 910 920 930 950 960 970 990 9700 2890 2891 2710	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds Tom Internal Service Funds Tom Internal Service Funds To Debt Service Funds To Permanent Funds To Internal Service Funds Net Change in Fund Balance Ending Fund Balance Restricted Fund Balance Committed Fund Balance	3720 3730 3730 3730 3730 3730 3730 3730 3730 3610 3620 3650 3650 3660 3670 3690 3600 910 920 930 950 970 990 9700 2800 2891 2710 2720 2730	0.00							
Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds Interfund From Interprise Funds From Internal Service Funds From Interprise Funds Total Transfers 01 Transfers Out: (Function 9700) To the General Fund To Debt Service Funds Interfund To Debt Service Funds Interfund To Deptranent Funds To Internal Service Funds Total Other Financing Sources (Uses) Net Change in Fund Balance Ending Fund Balance Ending Fund Balance Restricted Fund Balance	3720 3730 3730 3730 3730 3730 3730 3730 3730 3610 3620 3630 3650 3660 3660 910 920 930 950 960 970 990 9700 2800 2891 2710	0.00							

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS For the Fiscal Yaar Eaded lane 30, 2017 Account Number REVENUES

REVENUES	Number								
Federal Through State and Local:									
Federal Through Local	3280								
Total Federal Through State and Local	3200	0.00							
Local:									
Interest on Investments	3431								
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local	3400	0.00							
Total Revenues	3000	0.00	200	300	400	500	600	700	
EXPENDITURES	Account Number		Employee	Purchased	Energy	Materials	Capital		Totals
0	ivumbei	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
Current: Instruction	5000								
									0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200			This Page Intentionally L	Riank				0.00
School Administration	7300			atty M	a n.				0.00
Facilities Acquisition and Construction	7410			Intentionary					0.00
Fiscal Services	7500			This Page					0.00
Central Services	7700			· · ·					0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
	2100								0.00
Capital Outlay:									
	7420								0.00
Facilities Acquisition and Construction	7420 9300								0.00
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditores Fyress (Deficiency of Revenues aver Expenditores		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditores Fyress (Deficiency of Revenues aver Expenditores	9300 Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FENANCING SOURCES (USES) and CHANGES IN FUND BALANCES	9300 Account Number	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries	9300 Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In:	9300 Account Number 3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund	9300 Account Number 3740 3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds	9300 Account Number 3740 3610 3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From General Fund From Cely Service Funds From Capital Projects Funds	9300 Account Number 3740 3610 3620 3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds Interfund	9300 Account Number 3740 3610 3620 3630 3650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers hr: From General Fund From Zopital Projects Funds Interfund Interfund From Permanent Funds	9300 Account Number 3740 3610 3620 3630 3650 3660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Capital Projects Funds Interfund From Internal Service Funds	9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) ontel CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Capital Projects Funds Interfund From Permanent Funds From Interprise Funds	9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3660 3670 3690		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds Total Transfers In	9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries From General Fund From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In Total Transfers In Total Transfers In	9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3670 3690 3600		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Interprise Funds Total Transfers In: Transfers In: Transfers In: Total General Fund	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3670 3690 3600		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Permanent Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3690 3600 910 920		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In: Transfers Out: (Function 9700) To Capital Projects Funds To Capital Projects Funds	9300 Account Number 3740 3610 3620 3630 3650 3650 3650 3660 3670 3690 3600 910 920 930		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries From General Fund From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In: Transfers In: Transfers In: To Debt Service Funds To Capital Projects Funds To Capital Projects Funds Interfund	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3670 3690 3600 910 920 930 950		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Interprise Funds From Enterprise Funds Total Transfers In: To General Fund To Debt Service Funds To General Fund To Capital Projects Funds To Capital Profile To Capital Fund To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3660 3660 910 920 920 930 950 960		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Debi Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds Interfund To Coperal Fund To Coperal Fund To Coperal Fund To Debt Service Funds Interfund To Debt Service Funds To Coperal Fund To Depti Service Funds Interfund To Permanent Funds To Permanent Funds To Permanent Funds	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3660 910 920 930 950 950 960		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Interprise Funds From Enterprise Funds Total Transfers In: To General Fund To Debt Service Funds To General Fund To Capital Projects Funds To Capital Profile To Capital Fund To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Permanent Funds	9300 Account Number 3740 3610 3620 3630 3650 3660 3670 3660 3670 3690 3600 910 920 930 950 950 950 970 990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Debi Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds Interfund To Coperal Fund To Coperal Fund To Coperal Fund To Debt Service Funds Interfund To Debt Service Funds To Coperal Fund To Depti Service Funds Interfund To Permanent Funds To Permanent Funds To Permanent Funds	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3660 910 920 930 950 950 960		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To Capital Projects Funds To Internal Service Funds To Internal Service Funds To Capital Projects Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds	9300 Account Number 3740 3610 3620 3630 3650 3660 3670 3660 3670 3690 3600 910 920 930 950 950 950 970 990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfind From Enterprise Funds From Enterprise Funds Total Transfers In Tonaffers Out: (Function 9700) To General Fund To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To General Fund To Capital Projects Funds To Capital Projects Funds To Permanent Funds To Permanent Funds To Permanent Funds To Capital Projecties Funds To Lintering Sources (Uses)	9300 Account Number 3740 3610 3620 3630 3650 3660 3670 3660 3670 3690 3600 910 920 930 950 950 950 970 990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Deb Service Funds From Demanent Funds From Interprise Funds Total Transfers In: Tanaffers Out: To Debt Service Funds To Capital Projects Funds To Capital Fund To General Fund To General Funds Too Debt Service Funds To Capital Projects Funds To Capital Fund To Debt Service Funds To Depticate Funds To Permanent Funds To Internal Service Funds Total Ther Financing Sources (Uses) Net Change in Fund Balance	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3660 910 920 930 950 950 950 950 950 970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess Deficiency of Revenues over Expenditures Encoded State Funds Transfers In: From Capital Projects Funds From Capital Projects Funds From Internal Service Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds Interfund To Capital Projects Funds Interfund To Debt Service Funds To Debt Service Funds Interfund To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Internal Service Funds To Internal Service Funds <td< td=""><td>9300 Account Number 3740 3610 3620 3630 3650 3650 3650 3660 910 920 920 930 9550 950 950 950 970 970 9700</td><td>0.00</td><td>0.00</td><td>0.0</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></td<>	9300 Account Number 3740 3610 3620 3630 3650 3650 3650 3660 910 920 920 930 9550 950 950 950 970 970 9700	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Deb Service Funds From Demanent Funds From Interprise Funds Total Transfers In: Tanaffers Out: To Debt Service Funds To Capital Projects Funds To Capital Fund To General Fund To General Funds Too Debt Service Funds To Capital Projects Funds To Capital Fund To Debt Service Funds To Depticate Funds To Permanent Funds To Internal Service Funds Total Ther Financing Sources (Uses) Net Change in Fund Balance	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3660 910 920 930 950 950 950 950 950 970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures From General Fund From Capital Projects Funds From Entreprise Funds From Entreprise Funds Townafers Out: (Function 9700) To General Fund To Capital Projects Funds To Capital Projects Funds To Laterprise Funds To Exprise Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Xet Change in Fund Balance <t< td=""><td>9300 Account Number 3740 3610 3620 3630 3650 3650 3650 3660 910 920 920 930 9550 950 950 950 970 970 9700</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></t<>	9300 Account Number 3740 3610 3620 3630 3650 3650 3650 3660 910 920 920 930 9550 950 950 950 970 970 9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures DTILER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Concerl Funds Interfund From Internal Evrice Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To Capital Projects Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds Total Transfers In Transfers Out: To Capital Projects Funds Interfund To Capital Projects Funds Interfund To Capital Projects Funds To Internal Service Funds To Internal Service Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Enterprise Funds To	9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3660 910 920 920 930 950 950 950 950 950 950 950 95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures COTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Lass Recoveries Transfers In: From General Fund From Capital Projects Funds Interfund From Internal Service Funds Total Transfers In Total Transfers In To General Fund To Service Funds Total Transfers In Toranger Sour: (Function 9700) To General Fund To Capital Projects Funds Interfund To Capital Projects Funds To Laptrise Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Interprise Funds Total Transfers Out	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3670 3600 910 920 920 930 950 950 950 970 970 970 2800 2891 2710 2720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures From General Fund From Capital Projects Funds From Enterprise Funds Town Internal Service Funds Townaffer: Out: (Function 9700) To General Fund To Capital Projects Funds To Capital Projects Funds To Largerias Eruds To Exprise Funds Total Transfer: Out Total Exprise Funds To Exprise Funds To Exprise Funds To Exprise Funds	9300 Account Number 3740 3610 3620 3630 3650 3650 3660 3660 910 920 920 930 950 950 950 950 950 950 950 95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From Capital Projects Funds Interfund From Internal Service Funds From Internal Service Funds Total Transfers In: Total Transfers In: Total Transfers In: To Capital Projects Funds Total Transfers In: To Capital Projects Funds To Permanent Funds To Perstevic Funds To Extreprise Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Other Financing Sources (Uses) Xet Change in Fund Balance Fund Balance Fund Balance Patients for Fund Balance Patients Fund Balance	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3670 3600 910 920 930 950 950 950 950 950 950 950 95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay Total Expenditures Excess (Deficiency of Revenues over Expenditures) OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Capital Projects Funds Interfind From Promanent Funds From Interprise Funds Total Transfers In: Transfers In: Total Transfers In: Total Check Service Funds Total Transfers In: To General Fund To Capital Projects Funds To General Fund To Capital Projects Funds To Lotty Service Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds To Lotter Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2016 Adjustatnents to Fund Balance Ending F	9300 Account Number 3740 3610 3620 3630 3650 3660 3660 3660 3670 3690 3600 910 920 930 950 950 950 950 950 950 970 970 970 970 970 2800 2891 2710 2720 2730	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00

Exhibit K-5 FDOE Page 10 Fund 490

or the Fiscal Year Ended June 30, 2017	Account	SBE/COBI	Special Act	Sections 1011.14 and	Motor Vehicle	District	Other Debt	ARRA Economic Stimulus Debt	Fur
REVENUES	Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	Bonds 250	Service 290	Service 299	Totals
iederal:									
Miscellaneous Federal Direct Miscellaneous Federal Through State	3199 3299								
state:	3299								
CO&DS Withheld for SBE/COBI Bonds	3322	749,526.00							749,
SBE/COBI Bond Interest	3326	205.00							
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341							L	
Other Miscellaneous State Revenues	3399								
Total State Sources acal:	3300	749,731.00	0.00	0.00	0.00	0.00	0.00	0.00	749,
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Payment in Lieu of Taxes	3422								
Excess Fees	3423								
Interest on Investments	3431						141,862.00		141,
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495							L	
Impact Fees	3496							L	
Refunds of Prior Year's Expenditures	3497							L	
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	141,862.00	0.00	141,
fotal Revenues EXPENDITURES	3000	749,731.00	0.00	0.00	0.00	0.00	141,862.00	0.00	891,
Debt Service (Function 9200)									
Redemption of Principal	710	619,000.00					16,175,000.00		16,794,
Interest	720	145,530.00					19,096,557.00	L	19,242,
Dues and Fees	730	2,277.00					600,441.00	L	602,
Miscellaneous	790								
fotal Expenditures		766,807.00	0.00	0.00	0.00	0.00	35,871,998.00	0.00	36,638,
Excess (Deficiency) of Revenues Over Expenditures		(17,076.00) SBE/COBI	0.00 Special Act	0.00 Sections 1011.14 and	0.00 Motor Vehicle	0.00 District	(35,730,136.00) Other Debt	0.00 ARRA Economic Stimulus Debt	(35,747,
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	Bonds 250	Service 290	Service 299	Totals
ssuance of Bonds	3710							ļ	
Premium on Sale of Bonds	3791							<u>↓</u>	
Discount on Sale of Bonds (Function 9299)	891								
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750							l	
Discount on Lease-Purchase Agreements (Function 9299)	3793							<u>├</u>	
oppe	893 3720								
Proceeds of Forward Supply Contract									
ace Value of Refunding Bonds	3760 3715	362,000.00							362,
remium on Refunding Bonds	3792	54,828.00							54,
Discount on Refunding Bonds (Function 9299)	892	24,020.00							~,
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	(421,030.00)							(421,
Refunding Lease-Purchase Agreements	3755	(),					82,385,000.00		82,385,
remium on Refunding Lease-Purchase Agreements	3794						6,982,377.00		6,982,
Discount on Refunding Lease-Purchase Agrants (Function 9299)	894								
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762						(89,587,515.00)		(89,587,
Transfers In:							(,	í I	
From General Fund	3610							┟────┼─	
From Capital Projects Funds	3630						36,092,542.00	├ ────┤─	36,092
From Special Revenue Funds Interfund	3640							<u>├</u> ─────────────────────────────	
Interfund From Permanent Funds	3650							┝────┼	
From Permanent Funds From Internal Service Funds	3660							├ ──── │	
From Internal Service Funds From Enterprise Funds	3670							<u>├</u> ────┼	
Total Transfers In	3690 3600	0.00	0.00	0.00	0.00	0.00	36,092,542.00	0.00	36,092,
Total Transfers In Transfers Out: (Function 9700)	3600	0.00	0.00	0.00	0.00	0.00	36,092,542.00	0.00	36,092
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990							L	
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00		
fotal Other Financing Sources (Uses)		(4,202.00)	0.00	0.00	0.00	0.00	35,872,404.00	0.00	35,868,
Net Change in Fund Balances		(21,278.00)	0.00	0.00	0.00	0.00	142,268.00	0.00	120,
und Balance, July 1, 2016	2800	73,077.00					3,856,843.00	L	3,929
adjustments to Fund Balances	2891							L	
inding Fund Balance:									
Nonspendable Fund Balance	2710							<u>├</u>	
Restricted Fund Balance	2720 2730	51,799.00					3,999,111.00	<u>├</u>	4,050.
								+	
Committed Fund Balance		I		1	1	1		1 1	
Committed Fund Balance Assigned Fund Balance Unassigned Fund Balance	2740 2750								

For the Fiscal Year Ended June 30, 2017											1
REVENUES	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects
Federal:		310	320	330	340	350	360	370	380	390	399
Miscellaneous Federal Direct	3199										
Miscellaneous Federal Direct	3299	-									
State:	3239	-									
CO&DS Distributed	3321						1,908,756.00				
Interest on Undistributed CO&DS	3325						44,369.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341										
State Through Local	3380										
Public Education Capital Outlay (PECO)	3391				2,616,664.00						
Classrooms First Program	3392										
SMART Schools Small County Assistance Program	3395										
Class Size Reduction Capital Outlay	3396										
Charter School Capital Outlay Funding	3397										
Other Miscellaneous State Revenues	3399									153,421.00	
Total State Sources	3300	0.00	0.00	0.00	2,616,664.00	0.00	1,953,125.00	0.00	0.00	153,421.00	0.00
Local:											
District Local Capital Improvement Tax	3413							51,960,851.00			
County Local Sales Tax	3418										
School District Local Sales Tax	3419									44,464,630.00	
Tax Redemptions	3421										
Payment in Lieu of Taxes	3422										
Excess Fees	3423										
Interest on Investments	3431							360,243.00		228,079.00	
Gain on Sale of Investments	3432										
Net Increase (Decrease) in Fair Value of Investments	3433										
Gifts, Grants and Bequests	3440										
Other Miscellaneous Local Sources	3495	+						6,445.00		345,458.00	
Impact Fees	3496 3497	+								9,186,001.00 4,785.00	
Refunds of Prior Year's Expenditures	3497 3400	0.00	0.00	0.00	0.00	0.00	0.00	52.327.539.00	0.00		
Total Local Sources	3400	0.00		0.00	2.616.664.00	0.00	1.953.125.00	52,327,539.00	0.00	54,228,953.00 54,382,374,00	
Total Revenues EXPENDITURES	3000	0.00	0.00	0.00	2,616,664.00	0.00	1,953,125.00	52,327,539.00	0.00	54,382,374.00	0.00
Capital Outlay: (Function 7400)											
Library Books	610	-									
Audiovisual Materials	620										
Buildings and Fixed Equipment	630										
Furniture, Fixtures and Equipment	640			15,290.00	188,008.00			2,345,965.00		2,908,472.00	
Motor Vehicles (Including Buses)	650							2,084,186.00			
Land	660										
Improvements Other Than Buildings	670				237,291.00			1,367,428.00		768,657.00	
Remodeling and Renovations	680			24,841.00	1,671,993.00		1,568,770.00	7,362,733.00		37,612,668.00	
Computer Software	690									18,715.00	
Debt Service: (Function 9200)	710										1
Redemption of Principal Interest	710	+									+
	720	+					2.054.00				+
Dues and Fees Miscellaneous	730	+					2,054.00				+
Miscellaneous Total Expenditures	/90	0.00	0.00	40,131.00	2,097,292.00	0.00	1.570.824.00	13,160,312.00	0.00	41.308.512.00	0.00
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures	1	0.00		40,131.00 (40,131.00)	2,097,292.00	0.00	1,570,824.00	13,160,312.00		41,308,512.00	
Excess (Denciency) of Revenues Over Expenditures	1	0.00	0.00	(40,131.00)	519,372.00	0.00	582,301.00	39,167,227.00	0.00	15,073,862.00	

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVEAUE, REPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS For the Fixed Year 2017

ESE 348

Exhibit K-7 FDOE Page 12 Funds 300

0.00 0.00 1,908,756.00 44,369.00 0.00 0.00 2,616,664.00 0.00 0.00 0.00 0.00 153,421.00 4,723,210.00 51,960,851.00 0.00 44,464,630.00 0.00 0.00 0.00 588,322.00 0.00 0.00 0.00 351,903.00 9,186,001.00 4,785.00 106,556,492.00 111,279,702.00 0.00 0.00 0.00 5,457,735.00 2,084,186.00 0.00 2,373,376.00 48,241,005.00 18,715.00 0.00 0.00 2,054.00 0.00 58,177,071.00

53,102,631.00

Totals

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND O For the Fiscal Year Ended June 30, 2017	CHANGES IN FUND BA	LANCES - CAPITAL PROJECTS F	UNDS (Continued)									Exhibit K-7 FDOE Page 13 Funds 300
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 and 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Capital Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Totals
		310	320	330	340	350	360	370	380	390	399	
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account Transfers In:	3770											0.00
From General Fund	3610									2.013.185.00		2,013,185.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640									1,720,420.00		1,720,420,00
Interfund	3650									.,,		0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3690	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.00	3 733 605 00	0.00	3 733 605 00
Transfers Out: (Function 9700)		0.00	0.00	0.00	0.00	0.0	0.00			3,733,605.00	0.00	
To General Fund	910							(4,678,721.00				(4,678,721.00)
To Debt Service Funds	920							(36,092,542.00				(36,092,542.00)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.0	0.00	(40,771,263.00	0.00	0.00	0.00	(40,771,263.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.0	0.00	(40,771,263.00	0.00	3,733,605.00	0.00	(37,037,658.00)
Net Change in Fund Balances		0.00	0.00	(40,131.00)	519,372.00	0.0	0 382,301.00	(1,604,036.00	0.00	16,807,467.00	0.00	16,064,973.00
Fund Balance, July 1, 2016	2800			40,131.00	820,548.00		2,096,456.00	28,625,057.00		59,310,997.00		90,893,189.00
Adjustments to Fund Balances	2891									369,255.00		369,255.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				1,339,920.00		2,478,757.00	27,021,021.00		71,205,684.00		102,045,382.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740									5,282,035.00		5,282,035.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2017	2700	0.00	0.00	0.00	1,339,920.00	0.0	0 2.478.757.00	27.021.021.00	0.00	76,487,719.00	0.00	107.327.417.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS For the Fiscal Year Ended June 30, 2017

For the Fiscal Year Ended June 30, 2017		1							Fund 000
REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
Total Revenues	3000	0.00							
	Account	100	200	300	400	500	600	700	Totals
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	1 otais
Current:							Ĭ		
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300				r				0.00
Facilities Acquisition and Construction	7410				uv Left Blank				0.00
Fiscal Services	7500			page Intentia	m3 .				0.00
Central Services	7700 7800			This Page Intentio					0.00
Student Transportation Services									
Operation of Plant Maintenance of Plant	7900 8100								0.00
Maintenance of Plant Administrative Technology Services	8100								0.00
Community Services	9100								0.00
Capital Outlay:	9100								0.00
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Interest Total Expenditures	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Interest Total Expenditures	Account Number	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES)	Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FIVANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries	Account Number	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In:	Account Number 3730 3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund	Account Number 3730 3740 3610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds	Account Number 3730 3740 3610 3620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Asets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds	Account Number 3730 3740 3610 3620 3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FIVANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Projects Funds From Special Revenue Funds	Account Number 3730 3740 3610 3620 3630 3630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds	Account Number 3730 3740 3610 3620 3630 3640 3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds	Account Number 3730 3740 3610 3620 3630 3640 3670 3690		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FIVANCING SOURCES (USES) and CHANGES IN FUND BALANCES ale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds Total Transfers In	Account Number 3730 3740 3610 3620 3630 3640 3640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds From Enterprise Funds	Account Number 3730 3740 3610 3620 3630 3640 3670 3690		0.00	0.0	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Internal Service Funds Trom Internal Service Funds Total Transfers In T	Account Number 3730 3740 3610 3620 3630 3640 3640 3660 3660		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Capital Projects Funds From Leptical Revenue Funds From Internal Service Funds Total Transfers In: Transfers On: (Function 9700) To General Fund	Account Number 3730 3740 3610 3620 3630 3640 3640 3670 3690 3660 910		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Asets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Transfers In Transfers In Transfers In To General Fund To Debt Service Funds	Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3690 3690 910 920		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FRANCING SOURCES (USES) and CHANGES IN FUND BALANCES alc of Capital Assets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Enterprise Funds Total Transfers In Transfers In Transfers In Transfers In Transfers In Transfers In To General Fund To Debt Service Funds To Capital Projects Funds To Capital Projects Funds	Account Number 3730 3740 3610 3620 3630 3630 3640 3670 3690 3660 910 920 930		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FIVANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From Capital Projects Funds From Engels Revenue Funds From Internal Service Funds Transfers In Transfers In Transfers In Transfers In Transfers In Transfers In To Debt Service Funds To Capital Ind To Debt Service Funds To Capital Projects Funds To Special Revenue Funds To Special Revenue Funds	Account Number 3730 3740 3610 3620 3630 3630 3640 3640 3640 3690 3690 3600 910 920 930		0.00	0.0	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Internal Service Funds To General Fund To Debt Service Funds To Capital Projects Funds	Account Number 3730 3740 3610 3620 3630 3640 3640 3660 3660 910 920 930 940 970		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Lapital Projets Funds From Internal Service Funds Total Transfers In: Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Special Revenue Funds To Internal Service Funds To Internal Service Funds	Account Number 3730 3740 3610 3620 3630 3640 3640 3670 3690 3690 3600 910 920 930 940 970 990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FRANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Special Revenue Funds From Special Revenue Funds From Internal Service Funds Total Transfers In To General Fund To General Funds To General Funds To General Funds To General Funds To Ganeral Funds To General Funds To Capital Projects Funds To Capital Projects Funds To Enterprise Funds	Account Number 3730 3740 3610 3620 3630 3640 3640 3670 3690 3690 3600 910 920 930 940 970 990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FRANCING SOURCES (USES) and CHANGES IN FUND BALANCES Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Transfers In Transfers In Transfers In Transfers In To General Fund To Capital Projects Funds To Capital Projects Funds To Enterprise Sunds Tot Enterprise S	Account Number 3730 3740 3610 3620 3630 3640 3640 3670 3690 3690 3600 910 920 930 940 970 990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FRANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Special Revenue Funds From Special Revenue Funds From Special Revenue Funds From Enterprise Funds Total Transfers In To General Fund To General Funds Total Transfers In Total Service Funds Total Transfers In To General Funds To Special Revenue Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Enterprise Funds To Enterprise Funds To Itansfers Out Total Transfers Out <t< td=""><td>Account Number 3730 3740 3610 3620 3630 3630 3640 3640 3670 3690 3600 910 920 930 930 930 940 970 990 9700</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></t<>	Account Number 3730 3740 3610 3620 3630 3630 3640 3640 3670 3690 3600 910 920 930 930 930 940 970 990 9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FRANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Transfers In Transfers In To Debt Service Funds To Debt Service Funds To Debt Service Funds To Debt Service Funds To Capital Projects Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Internal Service Funds Total Transfers Out Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2016 Adjustments to Fund Balance Ending Fund Balance	Account Number 3730 3740 3610 3620 3630 3630 3640 3640 3640 3670 3690 3690 910 920 930 910 920 930 930 940 970 9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FRANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From Capital Projects Funds From Debt Service Funds From Special Revenue Funds From Internal Service Funds Transfers In Transfers In Transfers Out: To Capital Projects Funds To Capital Projects Funds To General Fund To General Fund To Capital Projects Funds To Capital Projects Funds To Capital Projects Funds To Special Revenue Funds To Enterprise Funds To Internal Service Funds Total There Franceing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2016 Adiustnents to Fund Balance Fund Balance: Nonspenduble Fund Balance	Account Number 3730 3740 3610 3620 3630 3630 3640 3640 3640 3670 3690 910 920 920 920 930 920 930 920 930 940 970 970 970 970 970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FRANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assts Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Revenue Funds From Revenue Funds From Internal Service Funds From Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To General Fund To Debt Service Funds To Capital Projects Funds To Sepecial Revenue Funds To Sepecial Revenue Funds To Sepecial Fund To Debt Service Funds To Sepecial Revenue Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2016 Adjustments to Fund Balance Ending Fund Balance	Account Number 3730 3740 3610 3620 3630 3640 3640 3670 3690 3600 910 920 920 920 920 930 920 930 940 940 970 970 970 970 2800 2891 2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Assets Loss Recoveries Transfers In: From General Fund From Debt Service Funds From Special Revenue Funds From Special Revenue Funds From Special Revenue Funds Total Transfers In: Transfers Out: (Function 9700) To General Fund To Lestwice Funds To Enterprise Funds To Enterprise Funds To Internal Service Funds To Internal Service Funds To Enterprise Funds To Internal Service Funds To Enterprise Funds Enterprise Funds Enterprise Funds Enterprise Fund Balance Enterprise Fund	Account Number 3730 3740 3610 3620 3630 3640 3630 3640 3660 910 920 920 920 920 920 930 940 970 970 970 970 280 2891 2891	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Total Expenditures Excess (Deficiency) of Revenues Over Expenditures OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES Sale of Capital Asets Loss Recoveries Transfers In: From General Fund From Capital Projects Funds From Special Revenue Funds From Internal Service Funds From Special Revenue Funds From Internal Service Funds Total Transfers In Transfers Out: (Function 9700) To General Fund To Debt Service Funds To Special Revenue Funds To Garenal Fund To Debt Service Funds To General Fund To Debt Service Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Special Revenue Funds To Enterprise Funds To Enterprise Funds To Enterprise Funds Total Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance Fund Balance, July 1, 2016 Adjustments to Fund Balance </td <td>Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970 970 2800 2891 2710 2720</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Account Number 3730 3740 3610 3620 3630 3640 3670 3690 3600 910 920 930 940 970 970 2800 2891 2710 2720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Exhibit K-8 FDOE Page 14 **Fund 000**

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS For the Fiscal Yar Ended June 30, 2017

Exhibit K-9 FDOE Page 15 Funds 900

For the Fiscal Year Ended June 30, 2017				i		i			Funds 90
INCOME OR (LOSS)	Account	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Totals
	Number	911	912	913	914	915	921	922	
OPERATING REVENUES									
Charges for Services	3481						7,286,422.00		7,286,422.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489						6,315.00		6,315.00
Total Operating Revenues OPERATING EXPENSES (Function 9900)		0.00	0.00	0.00	0.00	0.00	7,292,737.00	0.00	7,292,737.00
Salaries	100						3,720,478.00		3,720,478.00
Employee Benefits	200						1,057,858.00		1,057,858.00
Purchased Services	300	+					360.067.00		360.067.0
	400	+					1,910.00		,
Energy Services	500						342,593.00		1,910.00 342,593.00
Materials and Supplies									
Capital Outlay	600						98,384.00		98,384.00
Other	700						62,619.00		62,619.00
Depreciation and Amortization Expense	780						13,713.00		13,713.00
Total Operating Expenses		0.00	0.00	0.00		0.00	5,657,622.00		5,657,622.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	1,635,115.00	0.00	1,635,115.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	1,635,115.00	0.00	1,635,115.00
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:		+						++	
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630							++	0.00
From Special Revenue Funds	3640								0.00
Interfund	3650							++	0.00
From Permanent Funds	3660							++	0.00
	3670	+						++	0.00
From Internal Service Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Transfers In Transfers Out: (Function 9700)	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To General Fund	910						(2,299,035.00)		(2,299,035.00
To Debt Service Funds	920	+					(2,299,033.00)	+	(2,299,033.00
	920	+						++	0.00
To Capital Projects Funds	930							+	
To Special Revenue Funds Interfund		+						++	0.00
	950 960	+						++	0.0
To Permanent Funds		+						++	
To Internal Service Funds	970	[!]						++	0.0
Total Transfers Out	9700	0.00	0.00	0.00		0.00	(2,299,035.00)		(2,299,035.0
Change in Net Position	+	0.00	0.00	0.00	0.00	0.00	(663,920.00)		(663,920.0
Net Position, July 1, 2016	2880	!					(1,075,113.00)	4	(1,075,113.0
Adjustments to Net Position	2896							<u>+</u>	0.0
Net Position, June 30, 2017	2780	1		1		1	(1,739,033.00)	,	(1,739,033.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY

Charges for Services

Charges for Sales

Premium Revenue Other Operating Revenues

Employee Benefits

Purchased Services Energy Services

Capital Outlay

Other

Materials and Supplies

Total Operating Expenses

Operating Income (Loss)

Interest on Investments

Gain on Sale of Investments

Gifts, Grants and Bequests

Loss Recoveries

Other Miscellaneous Local Sources

Depreciation and Amortization Expense

Salaries

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2017

Account Self-Insurance Self-Insurance INCOME OR (LOSS) Self-Insurance Self-Insurance Self-Insurance Programs Service Totals Number 713 714 715 791 711 712 731 OPERATING REVENUES 3481 3482 1,134,399.00 66,365,165.00 3484 3,506,304.00 71,005,868.00 3489 4.00 Total Operating Revenues OPERATING EXPENSES (Function 9900) 0.00 0.00 3,506,308.00 1,134,399.00 66,365,165.00 0.00 0.00 71,005,872.00 100 83,206.00 560,982.00 724,924.00 80,736.00 200 21,175.00 19,664.00 159,346.00 200,185.00 300 52,570.00 10,495.00 1,030,581.00 1,093,646.00 400 2,224.00 2,224.00 500 1,149.00 32.00 13,121.00 14,302.00 1,391.00 600 1,772.00 26,820.00 29,983.00 65,282,948.00 700 6,196,359.00 877,383.00 72,356,690.00 780 8,375.00 8,375.00 992,171.00 0.00 0.00 6,353,761.00 67,084,397.00 0.00 0.00 74,430,329.00 0.00 0.00 (2,847,453.00) 142,228.00 (719,232.00) 0.00 0.00 (3,424,457.00) NONOPERATING REVENUES (EXPENSES) 26,905.00 1,224.00 27,553.00 55,682.00 3431 3432 Net Increase (Decrease) in Fair Value of Investments 3433 3440 3495 3740 3780

$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	0.00 0.00 0.00 55,682.00 (3,368,775.00) 2,000,000.00 0.00 0.00
Miscillation 900)790100 <th< td=""><td>0.00 0.00 55,682.00 (3,368,775.00) 2,000,000.00 0.00</td></th<>	0.00 0.00 55,682.00 (3,368,775.00) 2,000,000.00 0.00
Los on Disposition of Asses (Function 990) $\$10$ $\$10$ \blacksquare <td>0.00 55,682.00 (3,368,775.00) 2,000,000.00 0.00 0.00</td>	0.00 55,682.00 (3,368,775.00) 2,000,000.00 0.00 0.00
Total Nonperating Revenues (Expenses) Image: Constraint of the image: Constraint	55,682.00 (3,368,775.00) 2,000,000.00 0.00 0.00
Income Line Transfers Image: Description Transfers Image:	(3,368,775.00) 2,000,000.00 0.00 0.00
TRANSFES and CLANCES IN NET POSITION Image: Second Sec	2,000,000.00 0.00 0.00
CHANGES IN NET POSITION ····································	0.00
From General Fund 361 Cond 2,000,000.00 Cond C	0.00
From Debt Service Funds 3620 Image: Constraint of the service funds	0.00
From Capital Projects Funds 3630 Image: Company of the	0.00
From Special Revenue Funds 3640 End End<	
	0.00
Interfund 3650	0.00
From Permanent Funds 3660	0.00
From Enterprise Funds 3690	0.00
Total Transfers In 3600 0.00 <td>2,000,000.00</td>	2,000,000.00
Transfers Out: (Function 9700)	
To General Fund 910 910 910	0.00
To Debt Service Funds 920	0.00
To Capital Projects Funds 930 930	0.00
To Special Revenue Funds 940	0.00
Interfund 950	0.00
To Permanent Funds 960	0.00
To Enterprise Funds 990	0.00
Total Transfers Out 9700 0.00 0.00 0.00 0.00 0.00 0.00	0.00
Change in Net Position 0.00 0.00 (820,548.00) 143,452.00 (691,679.00) 0.00 0.00	(1,368,775.00)
Net Position, July 1, 2016 2880 2,598,818.00 118,185.00 21,710,588.00	24,427,591.00
Adjustments to Net Position 2896 2009	0.00
Net Position, June 30, 2017 2780 1,778,270.00 261,637.00 21,018,909.00	23,058,816.00

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Exhibit K-10 FDOE Page 16 Funds 700

0.00

0.00

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0.00

Consortium

Other Internal

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS

June 30, 2017

June 30, 2017					Fund 891
ASSETS	Account Number	Beginning Balance July 1, 2016	Additions	Deductions	Ending Balance June 30, 2017
Cash	1110	5,694,736.00	16,278,894.00	16,071,531.00	5,902,099.00
Investments	1160	1,014,755.00	748.00	100,781.00	914,722.00
Accounts Receivable, Net	1131				0.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		6,709,491.00	16,279,642.00	16,172,312.00	6,816,821.00
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Internal Accounts Payable	2290	6,709,491.00	16,279,642.00	16,172,312.00	6,816,821.00
Due to Budgetary Funds	2161				0.00
Total Liabilities		6,709,491.00	16,279,642.00	16,172,312.00	6,816,821.00

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Exhibit K-11

FDOE Page 17 Fund 891

DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF LONG-TERM LIABILITIES June 30, 2017

Exhibit K-12 FDOE Page 18 Fund 601

June 30, 2017								Fund 601
	Account Number	Governmental Activities Total Balance [1] June 30, 2017	Business-Type Activities Total Balance [1] June 30, 2017	Total	Governmental Activities - Debt Principal Payments 2016-17	Governmental Activities - Principal Due Within One Year 2017-18	Governmental Activities - Debt Interest Payments 2016-17	Governmental Activities - Interest Due Within One Year 2017-18
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	2,904,987.00		2,904,987.00	619,000.00	659,000.00	145,530.00	109,008.00
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	2,904,987.00	0.00	2,904,987.00	619,000.00	659,000.00	145,530.00	109,008.00
Liability for Compensated Absences	2330	40,776,141.00	236,682.00	41,012,823.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	463,820,748.00		463,820,748.00	16,175,000.00	16,435,000.00	19,096,557.00	18,872,043.00
Qualified Zone Academy Bonds (QZAB) Payable	2342	4,408,000.00		4,408,000.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	468,228,748.00	0.00	468,228,748.00	16,175,000.00	16,435,000.00	19,096,557.00	18,872,043.00
Estimated Liability for Long-Term Claims	2350	17,355,054.00		17,355,054.00				
Net Other Postemployment Benefits Obligation	2360	36,183,247.00	389,562.00	36,572,809.00				
Net Pension Liability	2365	346,556,848.00	3,220,916.00	349,777,764.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		912,005,025.00	3,847,160.00	915,852,185.00	16,794,000.00	17,094,000.00	19,242,087.00	18,981,051.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2017, including discounts and premiums.

DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF CATEGORICAL PROGRAMS REPORT OF EXPENDITURES AND AVAILABLE FUNDS For the Fiscal Year Ended June 30, 2017 p19

Exhibit K-13	
EDOE Page 10	

For the Fiscal Year Ended June 30, 2017							FDOE Page 19
CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2016	Returned To FDOE	Revenues [1] 2016-17	Expenditures 2016-17	Flexibility [2] 2016-17	Unexpended June 30, 2017
Class Size Reduction Operating Funds (3355)	94740			79,980,890.00	79,980,890.00		0.00
Excellent Teaching Program (3363)	90570	3,667.00			3,667.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	137,974.00		1,637,282.00	1,547,443.00		227,813.00
Florida School Recognition Funds (3361)	92040	495,719.00		2,518,801.00	2,631,682.00		382,838.00
Instructional Materials (FEFP Earmark) [3]	90880	1,565,241.00		5,906,369.00	3,306,062.00		4,165,548.00
Library Media (FEFP Earmark) [3]	90881	21,316.00		333,010.00	308,646.00		45,680.00
Preschool Projects (3372)	97950	26,662.00		256,228.00	267,167.00		15,723.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800			3,269,816.00	3,269,816.00		0.00
Safe Schools (FEFP Earmark) [5]	90803			1,607,625.00	1,607,625.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			10,203,905.00	10,203,905.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			19,437,414.00	19,437,414.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	42,576.00		1,180,342.00	1,195,511.00		27,407.00
Voluntary Prekindergarten - School Year Program (3371)	96440	100,239.00		2,235,878.00	2,336,117.00		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	201,706.00		23,458.00	45,691.00		179,473.00

Include both state and local revenue sources.
 Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
 Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
 Expenditures for designated low-performing elementary schools should be included in expenditures.
 Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF BREVARD COUNTY

SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES For the Fiscal Year Ended June 30, 2017

For the Fiscal Year Ended June 30, 2017					-	FDOE Page 20
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	2,833,120.00		3,047.00		2,836,167.00
Public Utility Services Other than Energy - Functions 7900 & 8100	380	2,833,120.00		3,047.00		2,836,167.00
Natural Gas - All Functions	411	87,064.00	78,841.00	46.00		165,951.00
Natural Gas - <i>Functions 7900 & 8100</i>	411	87,064.00		46.00		87,110.00
Bottled Gas - All Functions	421	102,795.00	115,635.00			218,430.00
Bottled Gas - Functions 7900 & 8100	421	101,815.00				101,815.00
Electricity - All Functions	430	10,949,176.00	326,734.00	5,444.00		11,281,354.00
Electricity - Functions 7900 & 8100	430	10,949,176.00	32.00	5,444.00		10,954,652.00
Heating Oil - All Functions	440					0.00
Heating Oil - Functions 7900 & 8100	440					0.00
Gasoline - All Functions	450	276,671.00		525.00		277,196.00
Gasoline - <i>Functions 7900 & 8100</i>	450	6,028.00				6,028.00
Other Energy Services - All Functions	490					0.00
Other Energy Services - Functions 7900 & 8100	490					0.00
Subtotal - Functions 7900 & 8100		13,977,203.00	32.00	8,537.00	0.00	13,985,772.00
Total - All Functions		14,248,826.00	521,210.00	9,062.00	0.00	14,779,098.00
ENERGY EXPENDITURES FOR STUDENT						
TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450					0.00
Diesel Fuel	460	1,277,866.00		114,738.00		1,392,604.00
Oil and Grease	540	35,007.00				35,007.00
Total		1,312,873.00		114,738.00	0.00	1,427,611.00

		General Fund	Special Revenue Other Federal Programs	Special Revenue ARRA Race to the Top	Capital Projects Funds	
	Subobject	100	420	434	3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				2,084,186.00	2,084,186.00

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Exhibit K-14 FDOE Page 20

DISTRICT SCHOOL BOARD OF BREVARD COUNTY

SCHEDULE OF SEL	LECTED SUBOBJECT	EXPENDITURES
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For the Fiscal Year Ended June 30, 2017						FDOE Page 21
	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue ARRA Race to the Top 434	Total
SUBAWARDS FOR INDIRECT COST RATE:	Č.					
Professional and Technical Services:						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
Other Purchased Services:						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

		Special Revenue Food Services
	Subobject	410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	989,710.00
Food	570	11,715,148.00
Donated Foods	580	

		General Fund	Special Revenue Other Federal Programs	Special Revenue ARRA Race to the Top	
	C 1 1		420	1	Total
	Subobject	100	420	434	1 otal
Teacher Salaries					
Basic Programs 101, 102 and 103 (Function 5100)	120	165,651,398.00	5,955,484.00		171,606,882.00
Basic Programs 101, 102 and 103 (Function 5100)	140	2,646,920.00	31,228.00		2,678,148.00
Basic Programs 101, 102 and 103 (Function 5100)	750				0.00
Total Basic Program Salaries		168,298,318.00	5,986,712.00	0.00	174,285,030.00
Other Programs 130 (ESOL) (Function 5100)	120	1,101,626.00	29,089.00		1,130,715.00
Other Programs 130 (ESOL) (Function 5100)	140	3,856.00			3,856.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		1,105,482.00	29,089.00	0.00	1,134,571.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	37,252,569.00	549,622.00		37,802,191.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	381,627.00	25,955.00		407,582.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750				0.00
Total ESE Program Salaries		37,634,196.00	575,577.00	0.00	38,209,773.00
Career Program 300 (Function 5300)	120	5,558,218.00	62,212.00		5,620,430.00
Career Program 300 (Function 5300)	140	96,391.00	2,850.00		99,241.00
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		5,654,609.00	65,062.00	0.00	5,719,671.00
TOTAL		212,692,605.00	6,656,440.00	0.00	219,349,045.00

			Special Revenue Other Federal	Special Revenue ARRA Race to	
		General Fund	Programs	the Top	
Textbooks (used for classroom instruction)	Subobject	100	420	434	Total
Textbooks (Function 5000)	520	3,037,290.00	63,536.00		3,100,826.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION For the Fiscal Year Ended June 30, 2017

For the Fiscal Year Ended June 30, 2017								FDOE Page 22
CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
Instruction:								
Basic	5100							0.00
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:					
General Fund	100	37,684,172.00	698,075.00		38,382,247.00
Special Revenue Funds - Food Service	410				0.00
Special Revenue Funds - Other Federal Programs	420	1,939,069.00			1,939,069.00
Special Revenue Funds - ARRA Race to the Top	434				0.00
Capital Projects Funds	3XX				0.00
Total Charter School Distributions		39,623,241.00	698,075.00	0.00	40,321,316.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
General Fund	5900	
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - ARRA Race to the Top	5900	
Total	5900	0.00

MEDICAID EXPENDITURE REPORT	Unexpended	Earnings	Expenditures	Unexpended
(Medicaid expenditures are used in federal reporting)	June 30, 2016	2016-17	2016-17	June 30, 2017
Earnings, Expenditures and Carryforward Amounts:		2,065,939.00	2,065,939.00	
Expenditure Program or Activity:				
Exceptional Student Education			2,065,939.00	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			2,065,939.00	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
Balance Sheet Amount, June 30, 2017:		
Total Assets and Deferred Outflows of Resources	100	88,868,267.00
Total Liabilities and Deferred Inflows of Resources	100	31,229,964.00

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Exhibit K-14 FDOE Page 22

DISTRICT SCHOOL BOARD OF BREVARD COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM

Exhibit K-15 FDOE Page 23

For the Fiscal Year Ended June 30, 2017									pplemental Schedule - Fund 100
VOLUNTARY PREKINDERGARTEN PROGRAM [1]	Account Number	100	200	300	400	500 Materials	600	700	
GENERAL FUND EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	and Supplies	Capital Outlay	Other	Totals
Current:		Salares	Beneints	Bervices	Bernees	and Suppries	Outlay	Ould	Totals
Prekindergarten	5500	1,572,223.00	515,990.00			143.00			2,088,356.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	135,961.00	37,001.00						172,962.00
Instructional Staff Training Services	6400	19,971.00	7,162.00						27,133.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300	51,450.00	14,848.00						66,298.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100			1,446.00					1,446.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		1,779,605.00	575,001.00	1,446.00	0.00	143.00	0.00	0.00	2,356,195.00

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

Exhibit K-16 Page 24

Schedule 3, School Program Cost Report, General Fund/Special Revenue Funds

Currently, the data is unavailable for review at this time. This report is currently being completed and a draft will be provided to the Board prior to the Board meeting.

Exhibit K-17 Page 25

Schedule 4, District Aggregate Program Cost Report, General Fund/Special Revenue Funds

Currently, the data is unavailable for review at this time. This report is currently being completed and a draft will be provided to the Board prior to the Board meeting.

BREVARD COUNTY DISTRICT SCHOOL BOARD SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
United States Department of Agriculture:				
Indirect: Child Nutrition Cluster: Florida Department of Agriculture and Consumer Services: School Breakfast Program National School Lunch Program Summer Food Service Program for Children Fresh Fruit and Vegetable Program	10.553 10.555 (2)(A) 10.559 10.582	321 \$ 300, 350 323 330	5,464,426 17,159,821 196,999 114,550	
Total Child Nutrition Cluster			22,935,796	-
Florida Department of Health Child and Adult Care Food Program	10.558	302	262,070	
Total United States Department of Agriculture		-	23,197,866	
United States Department of Justice Direct:				
Office of Community Oriented Policing Services: Public Safety Partnership and Community Policing Grants	16.560	N/A	500,421	
United States Department of Education: Direct:				
Impact Aid Magnet Schools Assistance Fund for the Improvement of Education	84.041 84.165 84.215	N/A N/A N/A	403,202 1,732,517 26,153	
Total Direct			2,161,872	-
Indirect: Special Education Cluster: Florida Department of Education: Special Education - Grants to States Special Education - Preschool Grants	84.027 84.173	262, 263 266, 267	17,773,545 714,614	
Total Special Education Cluster			18,488,159	-
Florida Department of Education: Adult Education - Basic Grants to States Title I Grants to Local Educational Agencies Career and Technical Education - Basic Grants to States Education for Homeless Children and Youth Charter Schools Twenty-First Century Community Learning Centers English Language Acquisition Grants Improving Teacher Quality State Grants	84.002 84.010 84.048 84.196 84.282 84.287 84.365 84.365	191, 192, 193, 194, 195, 590 212, 220, 221, 226, 228 151 127 298 244 102 224	577,589 18,013,219 685,278 88,771 148,352 1,965,749 375,176 2,425,371	148,352
Total Indirect		_	24,279,505	148,352
Total United States Department of Education		-	44,929,536	148,352

BREVARD COUNTY DISTRICT SCHOOL BOARD SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
United States Department of Health and Human Services: Direct:				
Head Start	93.600 (3)	N/A	4,768,587	
United States Department of Defense: Direct:				
Army Junior Reserve Officers Training Corps	None	N/A	497,793	
Air Force Junior Reserve Officers Training Corps	None	N/A	265,135	
Navy Junior Reserve Officers Training Corps	None	N/A	144,944	
Marines Junior Reserve Officers Training Corps	None	N/A	67,269	
Total United States Department of Defense:			975,141	
Total Expenditures of Federal Awards	\$ 74,371,551	\$ 148,352		

Notes: (1) <u>Basis of Presentation</u>. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been (2) <u>Noncash Assistance</u>.

(A) <u>National School Lunch Program</u>. This includes \$17,159,821 of donated food received during the year. Donated foods are valued at fair value as determined at the time of donation. This also includes the After School Snack Program in the amount of \$ 294,901.

(3) Head Start - Expenditures are for grant number 0CH4640/05

FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF BREVARD COUNTY For the Fiscal Year Ended June 30, 2017

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<u>Minimum</u>

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FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF BREVARD COUNTY For the Fiscal Year Ended June 30, 2017

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2017, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 26, 2017.

Signature of District School Superintendent

Signature Date

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management of the School Board of Brevard County, Florida (the District) has prepared the following discussion and analysis to provide an overview of the District's financial activities for the fiscal year ended June 30, 2017. The information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions and should be considered in conjunction with the District's financial statements and the notes to the financial statements, found on pages 41 through 86.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2017 fiscal year are as follows:

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows or resources for the governmental activities, at June 30, 2017, by \$251.2 million. Of this amount, \$336.9 million represents a net investment in capital assets and \$(85.7) million represents restricted and unrestricted net position of \$123.0 million and \$(208.7) million, respectively.
- > The District's total net position for governmental activities increased by \$27.0 million, or 12.0 percent.
- Program revenues for governmental activities accounted for \$48.4 million, or 6.6 percent of total revenues. General revenues and transfers accounted for \$686.5 million, or 93.4 percent of the combined amount.
- The governmental funds reported combined fund balances of \$183.4 million, an increase of \$26.2 million, or 16.7 percent, in comparison to the prior fiscal year. The fund balances are comprised of \$2.7 million of non-spendable, \$125.2 million of restricted, \$7.9 million of assigned, and \$47.6 million in unassigned funds.
- At the end of the fiscal year, the fund balance for the general fund was \$57.6 million, or 10.7 percent, of the general fund revenues. This fund balance was comprised of \$.9 million of non-spendable, \$6.5 million of restricted, \$2.6 million assigned, and \$47.6 million of unassigned funds.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

Government-Wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental and business-type activities of the primary government presented on the accrual basis of accounting. The statement of net position provides information about the government's financial position, its assets, deferred outflows, liabilities, and deferred inflows, using an economic resources measurement focus. Net position is a measurement of the financial health of the District. The statement of activities presents information about the change in the District's financial position or the results of operations, during the fiscal year.

An increase or decrease in net position is potential indication of whether the District's financial health is improving or deteriorating.

The government-wide statements present the District's activities in three categories:

- Governmental activities These activities represent most of the District's services, including educational programs such as basic, vocational, adult, and exceptional education. Support functions such as transportation and administration are also included. Local property taxes and the State's education finance program (FEFP) provide most of the resources that support these activities.
- Business-type activities The District charges fees to cover the cost of the services it provides for its Extended Day Care program.
- Component units The District has identified twelve separate legal entities which meet the criteria to be included as a component unit, including eleven charter schools and the Brevard Schools Foundation. Although legally separate organizations, the component units are included in this report because they meet the criteria for inclusion provided by generally accepted accounting principles. Financial information for these component units is reported separately from the financial information presented for the primary government. The Brevard County School Board Leasing Corporation, although a legally separate entity, was formed to facilitate financing for the acquisition of facilities and equipment for the District. Due to the substantive economic relationship between the District and the Leasing Corporation, the Leasing Corporation has been included as an integral part of the primary government.

Fund Financial Statements

Fund financial statements are included as a component of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law while others are created by legal agreements, such as bond covenants. Fund financial statements provide more detailed information about the District's financial activities, focusing on its most significant or "major" funds rather than fund types. This is in contrast to the entity-wide perspective contained in the government-wide financial statements.

Governmental Funds

Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using the modified accrual accounting method, which measures cash and other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general governmental operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or less financial resources available to spend in the near future to finance the District's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the basic financial statements.

The District has the following governmental funds: general, debt service, special revenue (including the school food services) and capital projects. Within fund types, the District currently maintains eleven (11) major and non-major funds. Of those funds, the General Fund, Special Revenue Fund – Other Federal Programs fund, Debt Service – Other fund, Capital Projects – Local Capital Improvement fund and Capital Projects – Other Capital Projects fund are considered to be major funds. Data from the nonmajor governmental funds are combined into a single, aggregate presentation.

The District adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been presented for the general fund and major special revenue fund to demonstrate compliance with the budget.

Proprietary Funds

Proprietary funds have been established to account for activities in which a fee is charged for services. Two types of proprietary funds are maintained:

- Enterprise funds are used to report the same functions as business-type activities in the government-wide financial statements. The District uses the enterprise funds to account for its Extended Day Care program through enterprise fund reporting.
- Internal service funds are used to report activities that provide goods and services to support the District's other programs and functions through user charges. The District uses the internal service funds to account for its self-insurance programs. Since these services predominately benefit governmental rather than business-type functions, the internal service funds have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Conversely, the internal service funds are combined into a single, aggregated column in the proprietary fund statements.

Fiduciary Funds

Fiduciary funds are used to report assets held with a trustee, or in a fiduciary capacity for the benefit of external parties, such as student activity funds. Fiduciary funds are not reflected in the government-wide statements because the resources are not available to support the District's own programs. The District uses agency funds to account for resources held for student activities.

Notes to the Financial Statements

The notes to the financial statements contain additional information, which is intended to supplement and further explain the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following is a summary of the District's net position as of June 30, 2017, compared to net position as of June 30, 2016.

Condensed Statement of Net Position June 30, 2017 and 2016

(amounts expressed in thousands)

	Governmental		Busines	s-type	Total			
	2017	2016	2017	2016	2017	2016		
Current and other assets	\$ 294,307	\$ 268,876	\$ 905	\$ 1,398	\$ 295,212	\$ 270,274		
Capital assets, net	797,052	797,128	60	69	797,112	797,197		
Total assets	1,091,359	1,066,004	965	1,467	1,092,324	1,067,471		
Deferred Outflows of								
Resources	152,923	73,708	1,349	551	154,272	74,259		
Current and other liabilities	71,852	70,790	114	112	71,966	70,902		
Long-term liabilities	912,005	810,348	3,847	2,632	915,852	812,980		
Total liabilities	983,857	881,138	3,961	2,744	987,818	883,882		
Deferred Inflows of								
Resources	9,179	34,340	92	349	9,271	34,689		
Net Position:								
Net investment in								
capital assets	336,903	365,072	60	69	336,963	365,141		
Restricted	123,013	50,560	-	-	123,013	50,560		
Unrestricted	(208,670)	(191,398)	(1,799)	(1,144)	(210,469)	(192,542)		
Total net position	\$ 251,246	\$ 224,234	\$ (1,739)	\$ (1,075)	\$ 249,507	\$ 223,159		

Within the District's governmental activities, the assets exceeded liabilities by \$251.2 million at the end of the fiscal year. The largest portion of the District's net position, \$336.9 million, reflects its investment in capital assets less any related debt used to acquire those assets. The District uses capital assets to provide services; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The remainder of net position is comprised of a restricted balance of \$123.0 million, which is externally restricted for specific uses and an unrestricted net position of \$(208.7) million.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2017, and June 30, 2016, are as follows:

$\begin{tabular}{ c c c c c c c c c c c c c c c c c c c$		(amounts expressed in thousands)									
2017 2016 2017 2016 2017 2016 Porgram revenues: Charges for services \$ 9.006 \$ 9.332 \$ 7.287 \$ 7.086 16.293 \$ 16.418 \$ 9.006 \$ 9.332 \$ 7.287 \$ 7.086 16.293 \$ 16.418 \$ 42.239 \$ 34.084 34.239 \$ 34.084 34.239 \$ 34.084 34.239 \$ 34.084 34.239 \$ 34.084 34.239 \$ 34.084 34.239 \$ 34.084 34.239 \$ 34.22 \$ 5.342 4.512 \$ 5.342 4.512 \$ 5.342 4.512 \$ 5.342 4.512 \$ 5.342 4.512 \$ 5.342 4.512 \$ 5.342 4.512 \$ 5.342 4.512 \$ 5.342 4.512 \$ 5.342 4.512 \$ 5.342 4.512 \$ 5.342 4.512 \$ 5.342 4.512 \$ 5.342 4.532 \$ 5.342					al	¥ 1		T	otal		
Program revenues: Charges for services \$ 9,06 \$ 9,332 \$ 7,287 \$ 7,086 16,293 \$ 16,418 Operating grants and contributions 5,342 4,512 5,342 4,512 General revenues: 5,342 4,512 Property taxes, levid for capital projects 51,961 48,092 51,961 48,092 Local sales taxes 44,465 41,642 44,465 41,642 Unrestricted investment armings 1,527 1,494 389,939 388,034 389,939 388,034 Total revenues 732,604 719,150 7,293 7,092 739,897 726,242 Expenses: 16,314 25,679 24,344 25,679 24,344 Instruction and carriculum 27,234 24,362 27,234 24,362 Instruction and carriculum 27,234 24,362 27,234 24,362 Instruction and carriculum 27,234 24,362 27,234 24,362 Instruction and carriculum 1,159<				ities	2016				otui	2016	
Charges for services \$ 9,006 \$ 9,332 \$ 7,287 \$ 7,086 16,293 \$ 16,418 Operating grants and contributions 5,342 4,212 5,342 4,212 5,342 4,512 Central revenues: - - - 5,342 4,512 5,342 4,512 Property taxes, levied for general purposets 51,961 48,092 51,961 48,092 51,961 48,092 1,961 48,092 1,961 48,092 1,961 48,092 1,936 38,034 48,093 38,034 1,993,993 38,80,034 1,939,939 38,80,034 1,939,939 38,80,034 1,939,939 37,92 7,93,897 726,242 1,494 1,527 1,494 1,527 1,494 1,527 1,494 1,527 1,494 1,527 1,494 1,527 1,494 1,527 1,494 1,527 1,494 1,527 1,494 1,527 7,66,42 2,663 36,326 9,84,329 363,326 384,329 363,326 3,84,329 363,326 1,537	Revenues:										
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Program revenues:										
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Charges for services	\$	9,006	\$	9,332	\$ 7,287	\$ 7,086	16,293	\$	16,418	
$\begin{array}{c} \mbox{Capital grants and contributions} \\ \mbox{S} 5,342 & 4,512 & 5,342 & 4,512 \\ \mbox{General revenues:} \\ \mbox{Property taxes, levicd for general purposes} & 187,637 & 185,146 & 187,637 & 185,146 \\ \mbox{Property taxes, levicd for capital projects} & 51,961 & 48,092 & 51,961 & 48,092 \\ \mbox{Local sales taxes} & 44,465 & 41,642 & 44,465 & 41,642 & 44,465 & 41,642 & 44,465 & 41,642 & 44,465 & 41,642 & 44,465 & 41,642 & 44,465 & 41,642 & 100000 & 100000 & 100000 & 100000 & 100000 & 100000 & 100000 & 100000 & 100000 & 100000 & 100000 & 100000 & 100000 & 1000000 & 1000000 & 1000000 & 1000000 & 1000000 & 1000000 & 1000000 & 1000000 & 1000000 & 10000000 & 10000000 & 100000000$	Operating grants and contributions		34,084		34,239			34,084		34,239	
General rovenues: Property taxes, leviced for general purposes 187,637 185,146 187,637 185,146 Property taxes, leviced for capital projects 51,961 48,092 51,961 48,092 Local sales taxes 44,465 41,642 44,465 41,642 Grants and contributions, non-restricted 389,939 388,034 389,939 388,034 Miscellancous 8,643 6,659 6 6 8,649 6,665 Unserticted investment earnings 1,527 1,494 1,527 1,494 Total revenues 722,604 719,150 7,293 7,092 73,897 726,242 Expenses: Instruction and curriculum 384,329 363,326 384,329 363,326 Instruction and curriculum 27,234 24,362 27,234 24,362 Instruction and curriculum 27,234 24,362 27,234 24,362 Instruction and curriculum 1,59 1,006 1,159 1,006 General administration 3,322 3,811			5,342		4,512			5,342		4,512	
Property taxes, levied for capital projects 51,961 48,092 51,961 48,092 Local sales taxes 44,465 41,642 44,465 41,642 Grants and contributions, non-restricted 389,939 388,034 389,939 388,034 Miscellaneous 8,643 6,659 6 6 8,649 6,665 Unrestricted investment earnings 1,527 1,494 1,527 1,494 Total revenues 732,604 719,150 7,293 7,092 739,897 726,624 Expenses: Instruction 384,329 363,326 384,329 363,326 Instruction and curriculum 27,234 24,362 27,234 24,362 Instruction and curriculum 27,234 24,362 27,234 24,362 Instruction related technology 10,657 10,577 10,657 10,577 Bard of ducation 1,159 1,006 1,159 1,006 General administration 3,322 3,811 3,322 3,811 School administration											
Property taxes, levied for capital projects 51,961 48,092 51,961 48,092 Local sales taxes 44,465 41,642 44,465 41,642 Grants and contributions, non-restricted 389,939 388,034 389,939 388,034 Miscellaneous 8,643 6,659 6 6 8,649 6,665 Unrestricted investment earnings 1,527 1,494 1,527 1,494 Total revenues 732,604 719,150 7,293 7,092 739,897 726,624 Expenses: Instruction 384,329 363,326 384,329 363,326 Instruction and curriculum 27,234 24,362 27,234 24,362 Instruction and curriculum 27,234 24,362 27,234 24,362 Instruction related technology 10,657 10,577 10,657 10,577 Bard of ducation 1,159 1,006 1,159 1,006 General administration 3,322 3,811 3,322 3,811 School administration	Property taxes, levied for general purposes		187,637		185,146			187,637		185,146	
Local sales taxes44,46541,64244,46541,642Grants and contributions, non-restricted389,939388,034389,939388,034Miscellancous8,6436,659668,6496,665Unrestricted investment earnings1,5271,4941,5271,494Total revenues732,604719,1507,2937,092739,897726,242Expenses:instruction384,329363,326384,329363,326Instruction and curriculum27,23424,36227,23424,362Instruction and curriculum27,23424,36227,23424,362Instruction and curriculum27,23424,36227,23424,362Instruction and curriculum27,23424,36227,23424,362Instruction related technology10,65710,57710,65710,577Board of education1,1591,0061,1591,006General administration3,3223,8113,3223,811School administration39,80736,62839,80736,628Fiscal services2,8082,6182,8082,618Food advervices30,44029,31530,44029,315Grant administration19,95119,49819,95119,498Pupil transportation19,95119,49819,95119,498Operation of plant45,82644,19845,82644,198Administrative technology services3,7333,6783,733 <td></td> <td></td> <td>51,961</td> <td></td> <td>48,092</td> <td></td> <td></td> <td>51,961</td> <td></td> <td>48,092</td>			51,961		48,092			51,961		48,092	
Grants and contributions, non-restricted 389,939 388,034 389,939 388,034 Miscellaneous 8,643 6,659 6 6 8,649 6,665 Unrestricted investment earnings 1,527 1,494 1,527 1,494 Total revenues 722,604 719,150 7,293 7,092 739,897 726,642 Expenses: - - 7,529 7,361 7,529 7,361 7,529 7,361 Instructional diservices 7,529 7,361 7,529 7,361 7,529 7,361 Instruction and curriculum 27,234 24,362 27,234 24,362 6,227 Instruction related technology 10,657 10,577 10,657 10,577 Board of education 1,159 1,006 1,159 1,006 General administration 39,807 36,628 39,807 36,628 Non-capital facilities acquisitions & construction 26,526 18,254 26,526 18,254 Food services 20,440 2			44,465		41.642			,		41.642	
Miscellaneous $8,643$ $6,659$ 6 6 $8,649$ $6,665$ Unrestricted investment earnings $1,527$ $1,494$ $1,527$ $1,494$ Total revenues $732,604$ $719,150$ $7,293$ $7,092$ $739,897$ $726,242$ Expenses:Instruction $384,329$ $363,326$ $384,329$ $363,326$ Pupil personnel services $25,679$ $24,344$ $25,679$ $24,344$ Instruction and curriculum $27,234$ $24,362$ $27,234$ $24,362$ Instruction and curriculum $27,234$ $24,362$ $27,234$ $24,362$ Instruction and curriculum $27,234$ $24,362$ $27,234$ $24,362$ Instruction altaff training services $6,202$ $6,327$ $6,202$ $6,327$ Instruction elated technology $10,657$ $10,577$ $10,657$ $10,577$ Board of education $1,159$ $1,006$ $1,159$ $1,006$ General administration $39,807$ $36,628$ $39,807$ $36,628$ Non-capital facilities acquisitions & construction $26,526$ $18,254$ $26,526$ $18,254$ Fiscal services $2,508$ $2,618$ $2,808$ $2,618$ $2,808$ $2,618$ Pupil transportation $19,951$ $19,498$ $19,951$ $19,498$ $19,951$ $19,498$ Operation of plant $45,826$ $44,198$ $45,826$ $44,198$ Miniterance of plant $10,278$ $10,816$ $10,278$ $10,816$ Administrative technology services	Grants and contributions, non-restricted		389,939		388.034			,			
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Change in net position 27,012 52,487 (664) (706) 26,348 51,781 Net position, beginning 224,234 171,747 (1,075) (369) 223,159 171,378	(under) expenses before transfers		24,713		50,188	1,635	1,593	26,348		51,781	
Net position, beginning 224,234 171,747 (1,075) (369) 223,159 171,378	Transfers		2,299		2,299	(2,299)	(2,299)				
	Change in net position		27,012		52,487	(664)	(706)	26,348		51,781	
Net position, ending \$ 251,246 \$ 224,234 \$ (1,075) 249,507 \$ 223,159	Net position, beginning		224,234		171,747	(1,075)	(369)	223,159		171,378	
	Net position, ending	\$	251,246	\$	224,234	\$ (1,739)	\$ (1,075)	249,507	\$	223,159	

The School Board of Brevard County, Florida - Changes in Net Position June 30, 2017 and 2016

Governmental Activities

The District's governmental activities net position increased by \$27.0 million from fiscal year 2016. Key components of this increase are as follows:

- Property taxes for all governmental activities increased by \$6.4 million, or 2.7 percent over the previous year. This overall change is due to an increase in tax collections resulting from increases in property values and home ownership.
- In November 2014, the citizens of Brevard County authorized a half-cent sales tax surtax to fund capital needs of the District. The surtax was effective January 2015 and will continue through December 2020. Reported revenues were \$44.5 million in fiscal 2017, an increase of \$2.8 million from the prior year.
- ▶ Impact fee revenue was \$9.2 million, a decrease of \$3.2 million from the prior year.
- > The District's State FEFP allocations increased by \$4.8 million, or 1.5% over the previous year.

Business-Type Activities

The Business-type activity net position decreased by \$.7 million from fiscal year 2016, due to an increase in operating costs for the District's daycare operations, and a transfer of \$2.3 million to the General fund as a repayment of shortfalls previously incurred in the business activities and funded by the General fund during prior years.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The District's governmental funds reported a combined fund balance of \$183.4 million, which is a \$26.2 million increase from last year's combined governmental fund balances of \$157.2 million. The following schedule indicates the fund balances and the total change in fund balances by major fund and other governmental funds (non-major) as reported in the basic financial statements for the fiscal years ended June 30, 2017 and 2016.

Fund Balance			In	crease	Percentage
(in thousands)	 2017	 2016	(Decrease)		Change
General Fund	\$ 57,638	\$ 48,236	\$	9,402	19.49
Debt service fund - other	3,999	3,857		142	3.68
Capital projects funds:					
Local capital improvement	27,021	28,625		(1,604)	(5.60)
Other Capital Projects	76,488	40,955		35,533	86.76
Other governmental funds (non-major)	 18,228	 35,516		(17,288)	(48.68)
Total	\$ 183,374	\$ 157,189	\$	26,185	16.66

General Fund

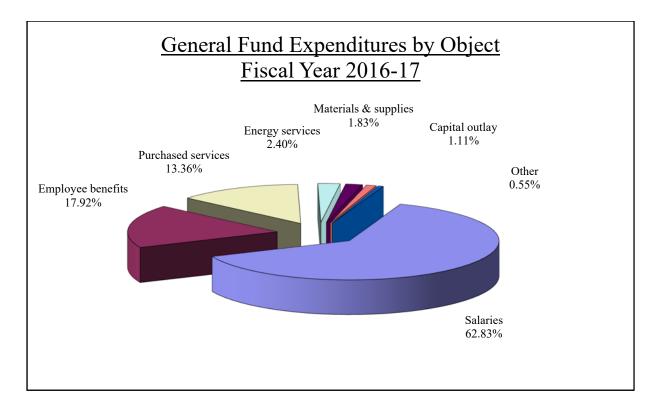
Fund balance for the general fund had a net increase of \$9.4 million, compared to a net increase of \$.1 million in the prior year. The tables and data that follow illustrate the financial activities and changes in fund balance for the general fund.

Revenues			Increase	Percentage
(in thousands)	2017	2016	(Decrease)	Change
Taxes	\$ 187,637	\$ 185,146	\$ 2,491	1.35
Interest earnings	741	497	244	49.09
State revenues	336,200	330,326	5,874	1.78
Federal revenues	2,469	3,414	(945)	(27.68)
Other revenues	9,387	6,867	2,520	36.70
Total	\$ 536,434	\$ 526,250	\$ 10,184	1.94

General fund property tax revenues increased by \$2.5 million, or 1.4 percent. Other combined revenues increased overall by \$7.7 million. FEFP revenue was the largest contributor with a \$4.8 million increase which included revenue adjustments for state allocations such as: Workforce Development, Base Student, Virtual Education, Supplemental Academic Instruction, and ESE Guaranteed Allocation.

As the table below illustrates, the largest portions of general fund expenditures are for salaries and fringe benefits. The District is a service entity and as such is labor intensive.

Expenditures by Object			Increase	Percentage
(in thousands)	2017	2016	(Decrease)	Change
Salaries	\$ 333,021	\$ 334,333	\$ (1,312)	(0.39)
Employee benefits	95,005	93,867	1,138	1.21
Purchased services	70,834	68,106	2,728	4.01
Energy services	12,730	12,445	285	2.29
Materials & supplies	9,712	11,343	(1,631)	(14.38)
Capital outlay	5,897	5,738	159	2.77
Other	2,898	3,342	(444)	(13.29)
Total	\$ 530,097	\$ 529,174	\$ 923	0.17



The net decrease in labor and fringe benefits of \$1.7 million is primarily due to increases in health insurance costs being offset by a reduction in salaries. Purchased services increased \$2.7 million, primarily due to an increase in the number of charter schools and the funding amounts distributed to them. Materials and supplies decreased by \$1.6 million due to a reduction in instruction costs. Increases in Energy services and capital outlay of \$.4 million offset the reduction in other expenditures account of \$.4 million.

Debt Service Fund - Other

The fund balance of the Debt Service Fund - Other was essentially unchanged, increasing only \$.1 million from the prior year, as transfers in from other funds kept pace with small increases in scheduled principal and interest payments on long-term debt.

Capital Projects - Local Capital Improvement Fund

The fund balance of the capital projects - local capital improvement fund decreased by \$1.6 million, or 5.6 percent. Revenues increased by \$3.9 million over fiscal year 2016 as property values continue to increase in Brevard County, but were offset by operating transfers of \$40.8 million, a decrease of \$.2 million from the prior year. The transfers were made to the debt service funds to cover a portion of principal and interest payments on long-term debt.

Capital Projects – Other Capital Projects Fund

Changes in this fund are due primarily to the Local Sales Surtax fund, established in fiscal year 2016 to account for revenues generated by the sales surtax approved by voters in November 2014. Surtax collections and impact fees during fiscal year 2017 were \$ 52.0 million, an increase of \$ 10.3 million from the prior year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's budget is prepared in accordance with Florida Statutes and is based on the modified accrual basis of accounting, which is the same basis used to account for actual transactions. The most significant budgeted fund is the general fund.

General fund expenditures were originally budgeted at \$543.4 million and actual expenditures were lower than the original budget by \$13.3 million, and \$29.3 million under the amended budget. The District amends its budget throughout the fiscal year to reflect changes in available revenues and anticipated expenditures. The amended budget increased expenditures \$16.0 million over the original budget. This increase was offset thru \$1.8 million decrease in Other Financing Uses, \$2.9 million reduction in Total Revenues and a \$19.9 million reduction in Fund Balance.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

The District has \$797.1 million invested in capital assets net of depreciation, with virtually all of it attributed to governmental activities. This investment in capital assets includes: land; construction in process; software in process; improvements other than buildings; buildings and fixed equipment; furniture, fixtures and equipment; motor vehicles; audio-visual materials; computer software and property under capital lease.

The District placed \$16.0 million in new capital assets into service during fiscal year 2017. The majority of the acquisitions were capital improvements, furniture, computer equipment and software replacement throughout the District. The District also charged \$29.9 million on construction and renovation projects that it expects to complete in the next fiscal year. Depreciation of existing assets totaled \$37.4 million, with \$1.6 million directly charged to the Transportation function. The District also retired \$10.8 million of unusable or obsolete furniture, equipment, motor vehicles; and computer software. Detailed information regarding capital asset activity is included in the notes to the financial statements (Note 5).

Long-Term Liabilities

At June 30, 2017, the District had a total of \$ 427.7 million in outstanding long-term debt, comprised of \$2.5 million of State Board of Education bonds issued on behalf of the District, and \$425.2 million in outstanding certificates of participation. Other significant long term liabilities are self-insurance claims of \$17.4 million; other post-employment benefit obligations of \$36.2 million, and compensated absences for District employees of \$41.0 million. The District also reported a net pension liability of \$346.6 million, representing the District's proportionate share of the Florida Retirement System pension plan.

The portion of all these obligations estimated to be due within one year is \$33.7 million. Detailed information regarding long-term debt activity can be found in the notes to the financial statements (Note 10).

OTHER MATTERS OF SIGNIFICANCE

The District adopted millage rates for the 2018 fiscal year in September, 2017. The adopted rate for required local effort (RLE) was 4.320 mills, a decrease of .348 mills from the 2016 fiscal year. The adopted local levy of .748 mills and the capital outlay millage of 1.5 mills are unchanged from the 2017 fiscal year. The District also adopted its budget for fiscal year 2018 in September 2017. Budgeted General fund revenues are \$548.2 million and budgeted expenditures are \$555.1 million.

The State of Florida and the District experienced gradual improvement in the economy over the past year. The District has a long-standing practice of conservative spending and diligent monitoring of actual vs. budgeted expenditures. The District's strategic plan, approved in July 2016, reinforces this practice with objectives related to review of cost-saving measures and operational efficiency districtwide.

REQUESTS FOR INFORMATION

This comprehensive annual financial report is designed to provide a general financial overview of the School Board of Brevard County, Florida. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the School Board of Brevard County, Florida, Attn: Chief Financial Officer, or Director of Accounting Services at 2700 Judge Fran Jamieson Way, Viera, FL 32940.

Component Units Major Component Unit Name Primary Government Total Nonmajor Component Units Major Component Unit Name Account Number Governmental Activitie Busir ess-Type Activities Total ASSETS 61,458,363.00 168,198,654.00 0.00 73,825.00 316,124.00 18,581,177.00 Cash and Cash Equivalents 1110 60,567,800.00 168,198,654.00 890.563.00 6 398 759 00 0.0 0.00 6,398,759.00 2,069,233.00 261,179.00 0.00 736,328.00 0.00 166,021.00 0.00 Cash and Cash Eduvations Investments Accentis Receivable, Net Accounts Receivable, on Investments Due From Other Agnecies Due From Other Agnecies Due From Inter Agnecies Due Storio Insurer Deposits Receivable Internal Balances Cash with Fiscal/Service Agents Section 1011.13, F.S. Loan Procee Inventory 1160 1120 1131 1170 1220 1180 1210 0.00 0. 73,825.00 316,124.00 18,567,599.00 13,578.00 0.00 1114 1420 1150 1230 1460 1430 1410 1415 1,657,796.00 43,888,521.00 43,888,521.00 0.00 0.00 0.00 162,614.00 2,327,659.00 0.00 0.00 0.00 0.00 Prepaid Items Long-Term Investments Prepaid Insurance Costs Other Postemployment Ber Pension Asset apital Assets Land 2,694,616.00 4,616.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 nefits A 1310 1315 1360 1365 36,419,074.00 36,419,074.00 0.00 3,290,523.00 126,616.00 0.00 30,419,074.00 0.00 42,960,408.00 4,150,000.00 79,379,482.00 71,018,455.00 3,290,223,00 126,616,00 2,650,00 0,00 452,168,00 (384,434,00) (5,923,156,00) 3,571,321,00 (2,241,112,00) 809,725,00 (394,327,00) 121,634,00 (64,818,00) 20,134,00 (20,134,00) (20,134,00) 42,960,408.00 4,150,000.00 79,379,482.00 70,891,552.00 0.00 1320 1329 1330 1339 1340 1349 1350 1359 1350 1359 1370 1381 1388 1382 1389 70,891,552,00 (56,290,108,00) 1,435,141,642,00 (751,863,969,00) 76,841,067,00 (69,041,343,00) 46,016,568,00 126,903.00 (84,296.00) 48,268.00 (35,542.00) 556,544.00 (551,489.00) 13,881.00 (13,881.00) 71,018,455.00 (56,374,404.00) 1,435,189,910.00 (751,899,511.00) 77,397,611.00 (69,592,832.00) 46,030,449.00 (38,271,850.00) 0.00 4,830,049.00 (7,451,010,00) 46,016,568.00 (38,257,969.00 4,830,049.00 (4,745,101.00 4,830,049.00 (4,745,101.00) 13,076.00 (13,076.00) 713,582,776.00 797,112,258.00 092,323,538.00 0.00 13.076.00 176,592.00 (94,830.00) 18,808,267.00 22,228,056.00 24 007,645.00 13,076.00 (13,076.00 60,388.00 60,388.00 964,529.00 0.00 0.00 0.00 0.00 0.00 713,522,388.00 797,051,870.00 091,359,009.00 ccumulated Decrease in Fair Value of Hedging Derivative let Carrying Amount of Debt Refunding 0.00 1910 0.00 0.00 0.00 17,626,401.00 135,296,977.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 17,626,401.00 136,646,326.00 Net Carrying Amount of Debt Refundin Pension Other Postemployment Benefits Total Deferred Outflows of Resources LIABILITES Cash Overdraft Accrued Salaries and Benefits Payroll Deductions and Withholdings Accounts Payable Sales Tax Payable Current Notes Payable Accrued Interve Payable 1,349,349.00 1940 1950 0.00 154,272,727.00 152,923,378.00 1,349,349.00 0.0 0.00 2125 2110 0.00 0.00 0.00 21,417,865.00 5,467,822.00 6,543,119.00 111,051.00 0.00 0.00 0.00 0.00 16.00 22.00 75.00 5,46 0.00 3,156.0 0.0 0.00 0.00 242.00 0.00 90.00 0.00 0.00 0.00 0.00 6,242.00 Accrued Interest Payable Deposits Payable Due to Other Agencies Due to Fiscal Agent Pension Liability 0.00 489,490.00 0.00 Pension Liability Other Postemployment Benefits Liability 2116 0.00 0.00 0.00 0.00 Judgments Payable Construction Contracts Payable 2130 0.00 0.00 0.00 0.00 13,038,296.00 2140 0.00 0.00 0.00 Construction Contracts Payable - Retained Percentage 1,604,386.00 13,295,000.00 8,957,279.00 2150 1,604,386.00 0.00 0.00 0.00 Matured Bonds Payable 2180 2190 13,295,000.00 0.00 0.00 0.00 Matured Interest Payable Estimated Unpaid Claims - Self-Insurance Program 8,957,279.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 73,377.00 2271 2272 2280 0.00 0.00 Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate 0.00 0.00 Learned Revenues Voncurrent Liabilities Portion Due Within One Year: Notes Payable Obligations Under Capital Leases Bonds Payable Liability for Compensated Absences Lease-Purchase Arreements Payable 1,032,959.00 1,032,959.00 2310 563,808.0 0.0 2315 2320 2330 0.00 879.00 270.00 553.00 0.00 0.00 58,829.00 739,879.00 4,690,402.00 19,623,653.00 8,674,892.00 0.00 14,200.00 14,868.0 Liability for Compensated Absences Lease-Purchas Agreements Payable Estimated Liability for Long-Term Chains Net Other Postemployment Benefics Obligation Net Pension Liability Estimated FECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Dew With One Year Portion Due After One Year: Notes Pavable 0.0 0.00 0.00 2340 2350 2360 2365 2370 2380 2380 2390 2280 0.0 0.00 0.00 0.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 33,743,694.00 33,728,826.00 14,868.0 2310 0.00 0.00 10,489,056.00 Notes Payable Obligations Under Capital Leases 0.00 2315 2320 0.00 2,165,108.00 0.00 0.00 60,649.00 11,774,201.00 2,165,108.00 36,085,739.00 Bonds Payable Liability for Compensated Absences 0.00 0.00 221,814.00 2330 36,307,553.00 0.00 0.00 17,260.00 Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation 2340 448,605,095.00 448,605,095.00 0.00 0.00 0.00 2350 8,680,162.00 8,680,162.00 0.00 0.00 0.00 36,572,809.00 36,572,809.00 349,777,764.00 0.00 389,562.00 2360 36,183,247.00 346,556,848.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Net Other Postemployment Henchts Obliga Net Pension Liability Estimated PECO Advance Payable Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate Due in Mere Han One Year Total Labilities DEFERRED INFLOWS OF RESOURCES DEFERRED INFLOWS OF RESOURCES 2365 2370 2380 2390 2280 3,220,916.00 878,276,199.00 912,005,025.00 3,832,292.00 3,847,160.00 882,10 491.00 0.00 0.00 185.00 2610 0.00 0.00 0.00 ccumulated Increase in Fair Value of Hedging Derivative 0.00 Deficit Net Carrying Amount of Debt Refunding 2620 0.00 0.00 0.00 0.00 Deferred Revenue 2630 0.00 0.00 0.00 0.00 9,179,273.00 91,546.00 Pension 2640 9,270,819.00 0.00 0.00 0.00 Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION 2650 0.00 0.00 0.00 0.00 9,179,273.00 91,546.0),819.00 0.0 0.00 0.00 2770 60,388.00 336,963,049.00 0.00 0.00 2,373,714.00 Net Investment in Capital Asset: Restricted For: 336,902,661.00 2780 2780 6,519,283.00 6,519,283.00 0.00 Categorical Carryover Programs 0.00 0.00 Food Service 056.00 14,3 57,056.00 0.00 0.00 60,286.00 1,008,966.00 38,553.00 3,859,162.00 Debt Service 2780 2780 4,050,910.00 98,085,338.00 4,050,910.00 Capital Projects 98,085,338.00 0.00 0.00 Other Purposes 2780 2790 0.00 0.00 (208,669,617.00) (1,799,421.00) (210,469,038.00) Unrestricted Total Net Position 0.00 0.00 251,245,631.00 (1,739,033.00) 249,506,598.00 0.00 0.00 10,700,370.00

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF NET POSITION June 30, 2017

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2017

		Program Revenues				Net (Expense) Revenue and Changes in Net Position			
			Operating		Capital		Primary Government		
	Account		Charges for	Grants and	Grants and	Governmental	Business-Type		Component
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	Units
Governmental Activities:									
Instruction	5000	384,328,805.00	197,620.00			(384,131,185.00)		(384,131,185.00)	
Student Support Services	6100	25,678,887.00				(25,678,887.00)		(25,678,887.00)	
Instructional Media Services	6200	7,529,206.00				(7,529,206.00)		(7,529,206.00)	
Instruction and Curriculum Development Services	6300	27,234,306.00				(27,234,306.00)		(27,234,306.00)	
Instructional Staff Training Services	6400	6,201,867.00				(6,201,867.00)		(6,201,867.00)	
Instruction-Related Technology	6500	10,656,777.00				(10,656,777.00)		(10,656,777.00)	
Board	7100	1,158,725.00				(1,158,725.00)		(1,158,725.00)	
General Administration	7200	3,322,124.00				(3,322,124.00)		(3,322,124.00)	
School Administration	7300	39,807,285.00				(39,807,285.00)		(39,807,285.00)	
Facilities Acquisition and Construction	7400	26,525,832.00			1,975,658.00	(24,550,174.00)		(24,550,174.00)	
Fiscal Services	7500	2,808,520.00				(2,808,520.00)		(2,808,520.00)	
Food Services	7600	30,439,507.00	8,808,210.00	23,541,672.00		1,910,375.00		1,910,375.00	
Central Services	7700	6,754,802.00				(6,754,802.00)		(6,754,802.00)	
Student Transportation Services	7800	19,951,157.00		10,542,825.00		(9,408,332.00)		(9,408,332.00)	
Operation of Plant	7900	45,826,310.00				(45,826,310.00)		(45,826,310.00)	
Maintenance of Plant	8100	10,278,349.00			2,616,664.00	(7,661,685.00)		(7,661,685.00)	
Administrative Technology Services	8200	3,732,569.00				(3,732,569.00)		(3,732,569.00)	
Community Services	9100	1,633,807.00				(1,633,807.00)		(1,633,807.00)	
Interest on Long-Term Debt	9200	18,263,731.00			749,731.00	(17,514,000.00)		(17,514,000.00)	
Unallocated Depreciation/Amortization Expense		35,758,360.00				(35,758,360.00)		(35,758,360.00)	
Total Governmental Activities		707,890,926.00	9,005,830.00	34,084,497.00	5,342,053.00	(659,458,546.00)		(659,458,546.00)	
Business-type Activities:									
Self-Insurance Consortium							0.00	0.00	
Daycare Operations		5,657,622.00	7,286,422.00				1,628,800.00	1,628,800.00	
Other Business-Type Activity							0.00	0.00	
Total Business-Type Activities		5,657,622.00	7,286,422.00	0.00	0.00		1,628,800.00	1,628,800.00	
Total Primary Government		713,548,548.00	16,292,252.00	34,084,497.00	5,342,053.00	(659,458,546.00)	1,628,800.00	(657,829,746.00)	
Component Units:									
Major Component Unit Name		0.00	0.00	0.00	0.00				0.0
Major Component Unit Name		0.00	0.00	0.00	0.00				0.0
Total Nonmajor Component Units		44,333,536.00	1,247,138.00	3,542,702.00	528,583.00				(39,015,113.0
Total Component Units		44,333,536.00	1,247,138.00	3,542,702.00	528,583.00				(39,015,113.0

General Revenues:

Taxes:				
Property Taxes, Levied for Operational Purposes	187,636,629.00		187,636,629.00	0.00
Property Taxes, Levied for Debt Service			0.00	0.00
Property Taxes, Levied for Capital Projects	51,960,851.00		51,960,851.00	0.00
Local Sales Taxes	44,464,630.00		44,464,630.00	0.00
Grants and Contributions Not Restricted to Specific Programs	389,939,301.00		389,939,301.00	39,675,309.00
Investment Earnings	1,526,815.00		1,526,815.00	(19,993.00)
Miscellaneous	8,642,393.00	6,315.00	8,648,708.00	1,099,506.00
Special Items			0.00	0.00
Extraordinary Items			0.00	0.00
Transfers	2,299,035.00	(2,299,035.00)	0.00	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	686,469,654.00	(2,292,720.00)	684,176,934.00	40,754,822.00
Change in Net Position	27,011,108.00	(663,920.00)	26,347,188.00	1,739,709.00
Net Position, July 1, 2016	224,234,523.00	(1,075,113.00)	223,159,410.00	8,960,661.00
Adjustments to Net Position			0.00	0.00
Net Position, June 30, 2017	251,245,631.00	(1,739,033.00)	249,506,598.00	10,700,370.00

			Food	Other Federal	ARRA	Miscellaneous
	Account	General	Services	Programs	Race to the Top	Special Revenue
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	100	410	420	434	490
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Cash and Cash Equivalents	1110	29,290,208.00	0.00	0.00	0.00	0.00
Investments	1160	51,722,911.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	44,848.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	62,178.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	1,705,855.00	0.00	7,637,183.00	0.00	0.00
Due From Budgetary Funds	1141	5,157,583.00	0.00	0.00	0.00	0.00
Due From Insurer Deposits Receivable	1180 1210	0.00	0.00	0.00	0.00 0.00	0.00
Deposits Receivable Due From Internal Funds	1210	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	11142	0.00	0.00	0.00	0.00	0.00
Inventory	1150	884,684.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		88,868,267.00	0.00	7,637,183.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		88,868,267.00	0.00	7,637,183.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES						
AND FUND BALANCES LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2125	19,860,605.00	0.00	1,556,869.00	0.00	0.00
Payroll Deductions and Withholdings	2110	5,460,049.00	0.00	7,773.00	0.00	0.00
Accounts Payable	2170	4,885,752.00	0.00	295,960.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	240,642.00	0.00	247,789.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	5,157,583.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	73,612.00	0.00	334,088.00 37,121.00	0.00	0.00 0.00
Matured Bonds Payable	2130	0.00	0.00	57,121.00	0.00	0.00
Matured Interest Payable	2180	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	709,304.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities	2110	31,229,964.00	0.00	7,637,183.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES				,,,		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
Nonspendable:						
Inventory	2711	884,684.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	884,684.00	0.00	0.00	0.00	0.00
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Economic Stabilization Federal Required Carryover Programs	2721	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2722	6,519,283.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2723	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	6,519,283.00	0.00	0.00	0.00	0.00
Committed to:						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:	27.11		o o -	· · ·	· · · ·	. · · ·
Special Revenue	2741 2742	0.00	0.00	0.00	0.00	0.00
Daht Samiaa		0.00	0.00	0.00 0.00	0.00 0.00	0.00
Debt Service		0.00		0.00	0.00	0.00
Capital Projects	2743	0.00			0.00	0.00
Capital Projects Permanent Fund	2743 2744	0.00	0.00	0.00	0.00	0.00
Capital Projects Permanent Fund Assigned for	2743 2744 2749	0.00 2,591,483.00	0.00 0.00	0.00 0.00	0.00	0.00
Capital Projects Permanent Fund Assigned for Assigned for	2743 2744 2749 2749	0.00 2,591,483.00 0.00	0.00 0.00 0.00	0.00		0.00 0.00
Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balances	2743 2744 2749 2749 2749 2740	0.00 2,591,483.00 0.00 2,591,483.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00	0.00
Capital Projects Permanent Fund Assigned for Assigned for	2743 2744 2749 2749	0.00 2,591,483.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00
Capital Projects Permanent Fund Assigned for Total Assigned Fund Balances Total Unassigned Fund Balances	2743 2744 2749 2749 2749 2740 2750	0.00 2,591,483.00 0.00 2,591,483.00 47,642,853.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00

		SBE/COBI	Special Act	Sections 1011.14 &	Motor Vehicle	District
	Account Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	Bonds 250
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer Deposits Receivable	1180 1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1230	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
AND FUND BALANCES LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2120	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2220	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent Pension Liability	2240 2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2115	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140 2150	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage Matured Bonds Payable	2130	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue Total Liabilities	2410	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00	0.00	0.00	0.00
Nonspendable:						
Inventory Prepaid Amounts	2711 2712	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2725	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances Committed to:	2720	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739 2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2739	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service Capital Projects	2742 2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2743	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances Total Unassigned Fund Balances	2740 2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of						
Resources and Fund Balances		0.00	0.00	0.00	0.00	0.00

	Account	Other Debt Service	ARRA Economic Stimulus Debt Service	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans
	Number	290	299	310	320	330
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS	1110	822.00	0.00	0.00	0.00	0.00
Cash and Cash Equivalents Investments	1110 1160	833.00 3.960.044.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	38,136.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds Due From Insurer	1141 1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	22,252,377.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		26,251,390.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		26,251,390.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES	2125	A	· · ·		A	. · · ·
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2110	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2170	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220 2230	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies Due to Budgetary Funds	2230	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage Matured Bonds Payable	2150 2180	0.00 13,295,000.00	0.00	0.00	0.00	0.00
Matured Bonds Payable Matured Interest Payable	2180	8,957,279.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		22,252,279.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00	0.00	0.00	0.00
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719 2710	0.00 0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances Restricted for:	2710	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	3,999,111.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729 2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2729	3,999,111.00	0.00	0.00	0.00	0.00
Committed to:	2120	5,779,111.00	0.00	0.00	0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances Assigned to:	2730	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2741	0.00	0.00	0.00	0.00	0.00
Capital Projects	2742	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00
	2750	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances			A ^ ^	0.00	A ^ ^	A ^ ^ ^
Total Unassigned Fund Balances Total Fund Balances Total Liabilities, Deferred Inflows of	2700	3,999,111.00	0.00	0.00	0.00	0.00

		Public Education	District	Capital Outlay and	Nonvoted Capital	Voted Capital
	Account Number	Capital Outlay (PECO) 340	Bonds 350	Debt Service 360	Improvement Fund 370	Improvement Fund 380
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	27,892,080.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	0.00	0.00	0.00	0.00 76,220.00	0.00 0.00
Due From Other Agencies	1220	0.00	0.00	0.00	21,073.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	145,319.00	0.00
Due From Insurer Deposits Receivable	1180 1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	28,134,692.00	0.00
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	28,134,692.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
AND FUND BALANCES LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00 0.00	0.00	0.00	0.00 0.00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00	0.00	0.00	0.00 127,999.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00	0.00	0.00 0.00	0.00 0.00
Due to Other Agencies	2220	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent Pension Liability	2240 2115	0.00 0.00	0.00	0.00	0.00 0.00	0.00 0.00
Other Postemployment Benefits Liability	2115	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00 0.00	0.00	0.00	873,991.00 111,681.00	0.00 0.00
Matured Bonds Payable	2130	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue Total Liabilities	2410	0.00 0.00	0.00	0.00	0.00 1,113,671.00	0.00
DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	1,115,071.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00	0.00	0.00	0.00
Nonspendable:						
Inventory	2711 2712	0.00 0.00	0.00	0.00	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712	0.00	0.00	0.00	0.00	0.00 0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2721	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service Capital Projects	2725 2726	0.00 0.00	0.00	0.00	0.00 27,021,021.00	0.00 0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances Committed to:	2720	0.00	0.00	0.00	27,021,021.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for Total Committed Fund Balances	2739 2730	0.00 0.00	0.00	0.00	0.00	0.00
Assigned to:	2150	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742 2743	0.00 0.00	0.00	0.00	0.00 0.00	0.00
Capital Projects Permanent Fund	2743	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances Total Unassigned Fund Balances	2740 2750	0.00	0.00	0.00	0.00 0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	27,021,021.00	0.00
Total Liabilities, Deferred Inflows of						
Resources and Fund Balances		0.00	0.00	0.00	28,134,692.00	0.00

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NMET A DOUTRAGE DOUTLONG OF HASE (HES) I H			Capital Projects	Stimulus Capital Projects	Fund	Governmental	Governmental
Cha and Languadam110107.0040.0040.0040.00.00 </td <td>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</td> <td>Number</td> <td>390</td> <td>399</td> <td>000</td> <td>Funds</td> <td>Funds</td>	ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	390	399	000	Funds	Funds
InnoversionInnoState 31, 100Com <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Tack Revents, Num1100.000.000.000.000.000.00Revents, Nums, Num110110.000.000.000.000.000.00Revents, Num, Num, Num, Num, Num, Num, Num, Num							46,598,772.00
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Construction Contracts Payable - Retained Percentage 2150 1.348,75.00 0.00 0.00 106,849.00 106,449.00 Matured Boach Payable 2190 0.00 0.00 0.00 0.00 0.00 1.329,550.00 Unavailable Revenue 2410 0.00 0.00 0.00 3.255.00 1.012,529.00 Unavailable Revenue 2410 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
Maruel Books Psyche 2180 0.00 0.00 0.00 0.00 13.325300.00 Unsurable Revenue 2410 0.00	Construction Contracts Payable		10,452,531.00	0.00	0.00		13,038,296.00
Maured Interest Papable 2190 0.00 0.00 0.00 0.00 0.8957279.00 Unarand Revenes 2410 0.00 0.00 0.00 100.2595.00 100.2595.00 0.00						,	1,604,386.00
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Unavailable Revenue 2410 0.00 0.00 0.00 0.00 0.00 0.00 DEFERRED INFLOWS OF RESOURCES 11.994.275.00 0.00 <							
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FUND BALANCES 2711 0.00 0.00 1,809.93.20 2,694,61.00 Inventory 2711 0.00		2630					0.00
Nonspendable: Inventory 2711 0.00 0.00 1.809.932.00 2.694.616.00 Prepaid Amounts 2712 0.00			0.00	0.00	0.00	0.00	0.00
Inventory 2711 0.00 0.00 1.80932.00 2.694.616.00 Perpaid Amounts 2712 0.00 0.00 0.00 0.00 0.00 0.00 Other Not in Spendable Form 2719 0.00							
Prepaid Anounts 2712 0.00 0.00 0.00 0.00 0.00 Other Not in Spendable Form 2719 0.00		2711	0.00	0.00	0.00	1 809 932 00	2 694 616 00
Permanent Fund Principal 2713 0.00 0	· · · · · · · · · · · · · · · · · · ·					, ,	0.00
Total Nonspendable Fund Balances 2710 0.00 0.00 1.809,932.00 2,694,616.00 Restricted for: 0 0.00 0.00 0.00 0.00 0.00 0.00 Federal Required Carryover Programs 2722 0.00							0.00
Restricted for 2721 0.00 0.00 0.00 0.00 0.00 State Required Carryover Programs 2722 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
Economic Stabilization 2721 0.00 0.00 0.00 0.00 0.00 Federal Required Carryover Programs 2722 0.00 <		2710	0.00	0.00	0.00	1,809,932.00	2,694,616.00
Federal Required Carryover Programs 2722 0.00 0.00 0.00 0.00 0.00 State Required Carryover Programs 2723 0.00 <td></td> <td>2721</td> <td>A ^ ^ A</td> <td>A ^^</td> <td></td> <td></td> <td>A ^^</td>		2721	A ^ ^ A	A ^^			A ^^
State Required Carryover Programs 2723 0.00 0.00 0.00 0.00 6,519,283.00 Local Sales Tax and Other Tax Levy 2724 0.00 0							
Local Sales Tax and Other Tax Levy 2724 0.00 0.00 0.00 0.00 0.00 Debt Service 2725 0.00 0.00 0.00 51,799.00 4,050,910.00 Capital Projects 2726 71,205,684.00 0.00 0.00 3,818,677.00 102,045,382.00 Restricted for 2729 0.00 0.00 0.00 0.00 0.00 Restricted for 2729 0.00 0.00 0.00 0.00 0.00 Commited no: 2720 71,205,684.00 0.00 0.00 0.00 0.00 0.00 Contractual Agreements 2731 0.00 0.00 0.00 0.00 0.00 0.00 Commited for 2732 0.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>							
Debt Service 2725 0.00 0.00 0.00 51,799.00 4,050,910.00 Capital Projects 2726 71,205,684.00 0.00 0.00 3,818,677.00 102,045,382.00 Restricted for 2729 0.000 0.00 0.00 12,547,124.00 12,547,124.00 12,547,124.00 12,547,124.00 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
Restricted for 2729 0.00 0.00 0.00 12,547,124.00 12,547,124.00 Restricted for 2729 0.00 <td></td> <td>2725</td> <td>0.00</td> <td>0.00</td> <td></td> <td>51,799.00</td> <td>4,050,910.00</td>		2725	0.00	0.00		51,799.00	4,050,910.00
Restricted for 2729 0.00 0.00 0.00 0.00 0.00 Total Restricted Fund Balances 2720 71,205,684.00 0.00 0.00 16,417,600.00 125,162,699.00 Committed to:							102,045,382.00
Total Restricted Fund Balances 2720 71,205,684.00 0.00 0.00 16,417,600.00 125,162,699.00 Committed to: <						1	12,547,124.00
Committed to: 2731 0.00 0.00 0.00 0.00 0.00 0.00 Contractual Agreements 2732 0.00 <							
Economic Stabilization 2731 0.00 0.00 0.00 0.00 0.00 Contractual Agreements 2732 0.00		2720	/1,205,684.00	0.00	0.00	16,417,600.00	125,162,699.00
Contractual Agreements 2732 0.00 0.0		2731	0.00	0.00	0.00	0.00	0.00
Committed for 2739 0.00 0.00 0.00 0.00 0.00 0.00 Committed for 2739 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
Total Committed Balances 2730 0.00 0.00 0.00 0.00 0.00 Assigned to:		2739	0.00	0.00		0.00	0.00
Assigned to: 2741 0.00 0.00 0.00 0.00 Special Revenue 2742 0.00 0.00 0.00 0.00 0.00 Debt Service 2742 0.00 0.00 0.00 0.00 0.00 Capital Projects 2743 5,282,035.00 0.00 0.00 0.00 5,282,035.00 Permanent Fund 2744 0.00 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 0.00 0.							0.00
Special Revenue 2741 0.00 0.00 0.00 0.00 0.00 Debt Service 2742 0.00<		2730	0.00	0.00	0.00	0.00	0.00
Debt Service 2742 0.00 0.00 0.00 0.00 0.00 Capital Projects 2743 5,282,035,00 0.00 0.00 0.00 5,282,035,00 Permanent Fund 2744 0.00 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 0.00		27.43	· · ·	· · ·	· · · ·		· · ·
Capital Projects 2743 5,282,035.00 0.00 0.00 0.00 5,282,035.00 Permanent Fund 2744 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Permanent Fund 2744 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 0.00 0.00 2,591,483.00 Assigned for 2749 0.00 18,227,532.00 183,373,686.00 0.00 0.00 0.00							
Assigned for 2749 0.00 0.00 0.00 0.00 2,591,483.00 Assigned for 2749 0.00 0.00 0.00 0.00 0.00 0.00 Total Assigned Fund Balances 2740 5,282,035.00 0.00 0.00 0.00 7,873,518.00 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 47,642,853.00 Total Fund Balances 2700 76,487,719.00 0.00 0.00 18,227,532.00 183,373,686.00 Total Liabilities, Deferred Inflows of							5,282,035.00
Assigned for 2749 0.00 0.00 0.00 0.00 0.00 Total Assigned Fund Balances 2740 5,282,035.00 0.00 0.00 0.00 7.873,518.00 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 47,642,853.00 Total Liabilities, Deferred Inflows of 2700 76,487,719.00 0.00 0.00 18,227,532.00 183,373,686.00							2,591,483.00
Total Assigned Fund Balances 2740 5,282,035.00 0.00 0.00 0.00 7,873,518.00 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 47,642,853.00 Total Unassigned Fund Balances 2700 76,487,719.00 0.00 0.00 18,227,532.00 183,373,686.00 Total Liabilities, Deferred Inflows of							0.00
Total Fund Balances 2700 76,487,719.00 0.00 0.00 18,227,532.00 183,373,686.00 Total Liabilities, Deferred Inflows of 183,373,686.00	Total Assigned Fund Balances	2740	5,282,035.00	0.00	0.00	0.00	7,873,518.00
Total Liabilities, Deferred Inflows of	Total Unassigned Fund Balances		0.00				47,642,853.00
		2700	76,487,719.00	0.00	0.00	18,227,532.00	183,373,686.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances		88,481,994.00	0.00	0.00	20,147,668.00	259,521,194.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION For the Fiscal Year Ended June 30, 2017

Total Fund Balances - Governmental Funds		183,373,686.00
Amounts reported for governmental activities in the statement of net position are different b	because:	
Capital assets, net of accumulated depreciation, used in governmental activities, are		
not financial resources and therefore are not reported as assets in the governmental		
funds.		
Total capital assets not being depreciated	83,529,482.00	
Total capital assets being depreicated	1,633,720,878.00	
Total net capital assets presented in Internal Service funds	(1,332,875.00)	
Total accumulated depreciation	(920,198,490.00)	795,718,995.00
The difference between the reacquistion price and the net carrying amount of		
refunded debt is reported as a deferred outflow of resources in the government-wide		
statements and amortized over the life of the debt, but is not reported in governmental		
funds.		17,626,401.00
Internal service funds are used by management to charge the costs of certain		
activities, such as insurance, to individual funds. The assets and liabilities of the		
internal service funds are included in governmental activities in the statement of net		
position.		23,058,816.00
Deferred inflows and outflows of resources related to the net pension liability are not		
recognized in the governmental funds; however, they are recorded in the statement of		
net position under full accrual accounting.		
Deferred outflows related to pensions	135,296,977.00	
Deferred inflows related to pensions	(9,179,273.00)	126,117,704.00
Long-term liabilities are not due and payable in the current period and, therefore, are		
not reported as liabilities in the governmental funds. Long-term liabilities at year-end		
consist of:		
Bonds Payable	(2,904,987.00)	
Certificates of Participation	(468,228,748.00)	
Compenstated Abscences	(40,776,141.00)	
Other Post Employment Benefits	(36,183,247.00)	
Net Pension Liability	(346,556,848.00)	
Total Long-Term Liabilities		
		(894,649,971.00)
Fotal Net Position - Governmental Activities		251,245,631.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2017

For the	Fiscal	Year	Ended	June	30, 2017	

			Food	Other Federal	ARRA	Miscellaneous
	Account	General	Services	Programs	Race to the Top	Special Revenue
	Number	100	410	420	434	490
REVENUES		100.000.00		0.000 040.00		
Federal Direct Federal Through State and Local	3100 3200	403,202.00 2,065,939.00	0.00	8,002,819.00 42,767,663.00	0.00	0.00
State Sources	3300	336,199,974.00	0.00	42,767,863.00	0.00	0.00
Local Sources:	5500	550,155,574.00	0.00	404,184.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	187,636,629.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	2400	10,128,528.00	0.00	11,910.00	0.00	0.00
Total Local Sources	3400	197,765,157.00	0.00	11,910.00	0.00	0.00
Total Revenues EXPENDITURES	-	536,434,272.00	0.00	51,246,576.00	0.00	0.00
EXPENDITORES Current:						
Instruction	5000	349,883,024.00	0.00	22,568,388.00	0.00	0.00
Student Support Services	6100	19,121,374.00	0.00	5,920,852.00	0.00	0.00
Instructional Media Services	6200	7,218,900.00	0.00	53,920,852.00	0.00	0.00
Instruction and Curriculum Development Services	6300	14,153,827.00	0.00	12,093,522.00	0.00	0.00
Instructional Staff Training Services	6400	2,276,407.00	0.00	3,777,450.00	0.00	0.00
Instruction-Related Technology	6500	8,796,174.00	0.00	1,560,344.00	0.00	0.00
Board	7100	1,140,604.00	0.00	676.00	0.00	0.00
General Administration	7200	1,161,302.00	0.00	2,125,232.00	0.00	0.00
School Administration	7300	38,124,791.00	0.00	253,507.00	0.00	0.00
Facilities Acquisition and Construction	7410	648,221.00	0.00	220,308.00	0.00	0.00
Fiscal Services	7500	2,661,265.00	0.00	38,137.00	0.00	0.00
Food Services	7600	233,867.00	0.00	38,851.00	0.00	0.00
Central Services	7700	6,512,060.00	0.00	22,807.00	0.00	0.00
Student Transportation Services	7800	17,525,480.00	0.00	315,257.00	0.00	0.00
Operation of Plant	7900	44,924,733.00	0.00	94,722.00	0.00	0.00
Maintenance of Plant	8100	9,984,539.00	0.00	1,829.00	0.00	0.00
Administrative Technology Services	8200 9100	3,561,068.00 382,308.00	0.00	44,235.00	0.00	0.00
Community Services Debt Service: (Function 9200)	9100	382,308.00	0.00	1,197,000.00	0.00	0.00
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	246,318.00	0.00	418,169.00	0.00	0.00
Other Capital Outlay	9300	1,540,969.00	0.00	501,266.00	0.00	0.00
Total Expenditures		530,097,231.00	0.00	51,246,576.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		6,337,041.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750 3793	0.00 0.00	0.00	0.00 0.00	0.00	0.00
Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3720	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	100,805.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	6,977,756.00	0.00	0.00	0.00	0.00
Transfers Out	9700	(4,013,185.00)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	↓	3,065,376.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS	+	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Not Change in Fund Pelanees	+	0.00 9,402,417.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2016	2800	48,235,886.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2800	48,235,886.00	0.00	0.00	0.00	0.00
	2700	57,638,303.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2017

For the	Fiscal	Year	Ended	June	30, 2017	

	1					
		SBE/COBI	Special Act	Sections 1011.14 &	Motor Vehicle	District
	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds
REVENUES	Number	210	220	230	240	250
	2100	0.00	0.00	0.00	0.00	0.00
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00	0.00	0.00	0.00 0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:	5500	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00	0.00
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	0.00	0.000	0.000	0.00
Capital Projects	3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2016	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2017	2700	0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the	Fiscal	Year	Ended	June	30, 2017	

	Other	ARRA Economic	Capital Outlay Bond Issues	Special Act	Sections 1011.14 &
Account					1011.15, F.S., Loans
Number	290	299	310	320	330
3100	0.00	0.00	0.00	0.00	0.00
					0.00
3300	0.00	0.00	0.00	0.00	0.00
2411 2421					
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
3413, 3421,					
3423	0.00	0.00	0.00	0.00	0.00
3418, 3419	0.00	0.00	0.00	0.00	0.00
345X	0.00	0.00	0.00	0.00	0.00
3496					0.00
2400					0.00
3400	,				0.00
	141,802.00	0.00	0.00	0.00	0.00
5000	0.00	0.00	0.00	0.00	0.00
6100	0.00	0.00	0.00	0.00	0.00
6200	0.00	0.00	0.00	0.00	0.00
6300	0.00	0.00	0.00	0.00	0.00
6400	0.00	0.00	0.00	0.00	0.00
6500	0.00	0.00	0.00	0.00	0.00
7100	0.00	0.00	0.00	0.00	0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
7900	0.00	0.00	0.00	0.00	0.00
8100	0.00	0.00	0.00	0.00	0.00
8200	0.00	0.00	0.00	0.00	0.00
9100	0.00	0.00	0.00	0.00	0.00
					0.00
					0.00
					0.00
/90	0.00	0.00	0.00	0.00	0.00
7420	0.00	0.00	0.00	0.00	0.00
		0.00	0.00		0.00
	35,871,998.00	0.00	0.00	0.00	0.00
	(35,730,136.00)	0.00	0.00	0.00	0.00
3710	0.00	0.00	0.00	0.00	0.00
		0.00		0.00	0.00
					0.00
					0.00
	, ,				0.00
					0.00
					0.00
3740	0.00	0.00	0.00	0.00	0.00
3760	0.00	0.00	0.00	0.00	0.00
3770	0.00	0.00	0.00	0.00	0.00
3715	0.00	0.00	0.00	0.00	0.00
3792	0.00	0.00	0.00	0.00	0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
2,00		0.00	0.00	0.00	0.00
1 1		5100	5100	0.00	5100
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	142,268.00	0.00	0.00	0.00	0.00
2800 2891					
	3100 3200 3300 3411, 3421, 3423 3412, 3421, 3423 3413, 3421, 3418, 3419 345X 3496 3400 5000 6100 6200 6300 6400 6500 7100 7200 7300 7600 7700 7800 700 7800 700 7300 7410 720 730 790 8100 8200 9300 710 720 730 790 7420 9300 3710 3711 891 3750 3730 3740 3760 3715	Account Number Debt Service 290 3100 0.00 3200 0.00 3200 0.00 3200 0.00 3410 0.00 3412, 3421, 3423 0.00 3413, 3421, 3423 0.00 3418, 3419 0.00 3445X 0.000 3496 0.00 3400 141,862.00 3400 141,862.00 5000 0.00 6100 0.00 6200 0.00 6300 0.00 6400 0.000 7300 0.000 7410 0.000 7500 0.000 7600 0.000 7700 0.000 7800 0.000 710 16,175,000.00 710 16,07,00,00 710 16,175,000.00 720 19,096,557.00 730 600,441.00 790 0.000 3710 0.0	Account Number Debt Service 290 Stimulus Debt Service 299 3100 0.00 0.00 3200 0.00 0.00 3300 0.00 0.00 3411, 3421, 3423 0.00 0.00 3418, 3419 0.00 0.00 3418, 3421, 3423 0.00 0.00 3418, 3419 0.00 0.00 345X 0.00 0.00 3400 141,862.00 0.00 3400 141,862.00 0.00 5000 0.00 0.00 6100 0.00 0.00 6200 0.00 0.00 7100 0.00 0.00 7500 0.00 0.00 7700 0.00 0.00 7800 0.00 0.00 7800 0.00 0.00 7800 0.00 0.00 7800 0.00 0.00 7800 0.00 0.00 7800 0.00 0.00 <td>Account Number Debt Service 299 Simulus Debt Service 299 (COBI) 310 3100 0.00 0.00 0.00 3200 0.00 0.00 0.00 3300 0.00 0.00 0.00 3411, 3421, 3423 0.00 0.00 0.00 3412, 3421, 3423 0.00 0.00 0.00 3433 0.00 0.00 0.00 3433 0.00 0.00 0.00 3433 0.00 0.00 0.00 3434 0.00 0.00 0.00 3435 0.00 0.00 0.00 3400 141,862.00 0.00 0.00 5000 0.00 0.00 0.00 6100 0.000 0.00 0.00 6100 0.000 0.00 0.00 7100 0.00 0.00 0.00 6100 0.00 0.00 0.00 700 0.00 0.00 0.00 7100</td> <td>Account Number Det Servie 299 Simulat Det Servie 299 (C0B) 310 Bonds 320 3100 0.00 0.00 0.00 0.00 0.00 3200 0.00 0.00 0.00 0.00 0.00 3300 0.00 0.00 0.00 0.00 0.00 3411, 321, 3423, 3419 0.00 0.00 0.00 0.00 3467, 3419 0.00 0.00 0.00 0.00 3472, 3421, 3453 0.00 0.00 0.00 0.00 3485, 7400 0.00 0.00 0.00 0.00 3467 0.00 0.00 0.00 0.00 3468 0.00 0.00 0.00 0.00 3460 0.00 0.00 0.00 0.00 5000 0.00 0.00 0.00 0.00 6400 0.00 0.00 0.00 0.00 6400 0.00 0.00 0.00 0.00 6400 0.00 0.00</td>	Account Number Debt Service 299 Simulus Debt Service 299 (COBI) 310 3100 0.00 0.00 0.00 3200 0.00 0.00 0.00 3300 0.00 0.00 0.00 3411, 3421, 3423 0.00 0.00 0.00 3412, 3421, 3423 0.00 0.00 0.00 3433 0.00 0.00 0.00 3433 0.00 0.00 0.00 3433 0.00 0.00 0.00 3434 0.00 0.00 0.00 3435 0.00 0.00 0.00 3400 141,862.00 0.00 0.00 5000 0.00 0.00 0.00 6100 0.000 0.00 0.00 6100 0.000 0.00 0.00 7100 0.00 0.00 0.00 6100 0.00 0.00 0.00 700 0.00 0.00 0.00 7100	Account Number Det Servie 299 Simulat Det Servie 299 (C0B) 310 Bonds 320 3100 0.00 0.00 0.00 0.00 0.00 3200 0.00 0.00 0.00 0.00 0.00 3300 0.00 0.00 0.00 0.00 0.00 3411, 321, 3423, 3419 0.00 0.00 0.00 0.00 3467, 3419 0.00 0.00 0.00 0.00 3472, 3421, 3453 0.00 0.00 0.00 0.00 3485, 7400 0.00 0.00 0.00 0.00 3467 0.00 0.00 0.00 0.00 3468 0.00 0.00 0.00 0.00 3460 0.00 0.00 0.00 0.00 5000 0.00 0.00 0.00 0.00 6400 0.00 0.00 0.00 0.00 6400 0.00 0.00 0.00 0.00 6400 0.00 0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2017

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		Public Education	District	Capital Outlay and	Nonvoted Capital	Voted Capital
	Account	Capital Outlay (PECO)	Bonds	Debt Service	Improvement Fund	Improvement Fund
REVENUES	Number	340	350	360	370	380
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
Local Sources:	5500	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00	0.00
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	0.00	0.00	0.00	0.00
Capital Projects	3423	0.00	0.00	0.00	51,960,851.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	5170	0.00	0.00	0.00	366,688.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	52,327,539.00	0.00
Total Revenues	5400	0.00	0.00	0.00	52,327,539.00	0.00
EXPENDITURES		0.00	0.00	0.00	52,527,555.00	0.00
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500 7100	0.00	0.00		0.00	0.00
Board Concerct Administration				0.00		
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300 7410	0.00		0.00	0.00	0.00
Facilities Acquisition and Construction			0.00	0.00	8,427,850.00	
Fiscal Services Food Services	7500	0.00	0.00	0.00	0.00	0.00
	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	2,191,319.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	2,541,143.00	0.00
Total Expenditures		0.00	0.00	0.00	13,160,312.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	39,167,227.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	(40,771,263.00)	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(40,771,263.00)	0.00
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
1		0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	(1,604,036.00)	0.00
Net Change in Fund Balances		0.00	0.00	0100	(-,,)	
Net Change in Fund Balances Fund Balances, July 1, 2016	2800	0.00	0.00	0.00	28,625,057.00	0.00
	2800 2891					0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2017

For	the	Fiscal	Year	Ended	June	30, 2017

		0.1		D	01	T + 1
	Account	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Permanent Funds	Other Governmental	Total Governmental
	Number	390	399	000	Funds	Funds
REVENUES	Number	570	577	000	T unds	T unus
Federal Direct	3100	0.00	0.00	0.00	0.00	8,406,021.00
Federal Through State and Local	3200	0.00	0.00	0.00	23,197,866.00	68,031,468.00
State Sources	3300	153,421.00	0.00	0.00	5,663,327.00	342,480,906.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	0.00	0.00	0.00	0.00	107 (2) (20 00
Operational Purposes	3423	0.00	0.00	0.00	0.00	187,636,629.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421.	0.00	0.00	0.00	0.00	0.00
Capital Projects	3423	0.00	0.00	0.00	0.00	51,960,851,00
Local Sales Taxes	3418, 3419	44,464,630.00	0.00	0.00	0.00	44,464,630.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	8,808,688.00	8,808,688.00
Impact Fees	3496	9,186,001.00	0.00	0.00	0.00	9,186,001.00
Other Local Revenue		578,322.00	0.00	0.00	261,957.00	11,489,267.00
Total Local Sources	3400	54,228,953.00	0.00	0.00	9,070,645.00	313,546,066.00
Total Revenues		54,382,374.00	0.00	0.00	37,931,838.00	732,464,461.00
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	372,451,412.00
Student Support Services	6100	0.00	0.00	0.00	0.00	25,042,226.00
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	0.00	0.00	0.00	0.00	7,272,858.00 26,247,349.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	6,053,857.00
Instructional Staff Training Services	6500	0.00	0.00	0.00	0.00	10,356,518.00
Board	7100	0.00	0.00	0.00	0.00	1,141,280.00
General Administration	7200	0.00	0.00	0.00	0.00	3,286,534.00
School Administration	7300	0.00	0.00	0.00	0.00	38,378,298.00
Facilities Acquisition and Construction	7410	15,168,871.00	0.00	0.00	2,079,998.00	26,545,248.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	2,699,402.00
Food Services	7600	0.00	0.00	0.00	29,726,042.00	29,998,760.00
Central Services	7700	0.00	0.00	0.00	0.00	6,534,867.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	17,840,737.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	45,019,455.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	9,986,368.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	3,605,303.00
Community Services	9100	0.00	0.00	0.00	0.00	1,579,374.00
Debt Service: (Function 9200) Redemption of Principal	710	0.00	0.00	0.00	619,000.00	16,794,000.00
Interest	720	0.00	0.00	0.00	145,530.00	19,242,087.00
Dues and Fees	730	0.00	0.00	0.00	4,331.00	604,772.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	24,370,330.00	0.00	0.00	1,465,677.00	28,691,813.00
Other Capital Outlay	9300	1,769,311.00	0.00	0.00	730,674.00	7,083,363.00
Total Expenditures		41,308,512.00	0.00	0.00	34,771,252.00	706,455,881.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		13,073,862.00	0.00	0.00	3,160,586.00	26,008,580.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00 82,385,000.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793	0.00	0.00	0.00	0.00 0.00	<u>82,385,000.00</u> 6,982,377.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0,982,377.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	100,805.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	362,000.00	362,000.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	54,828.00	54,828.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600	0.00 3,733,605.00	0.00	0.00	(421,030.00) 0.00	(90,008,545.00) 46,803,903.00
Transfers In Transfers Out	9700	3,/33,605.00	0.00	0.00	(1,720,420.00)	46,803,903.00 (46,504,868.00)
Total Other Financing Sources (Uses)	2700	3,733,605.00	0.00	0.00	(1,724,622.00)	175,500.00
SPECIAL ITEMS		5,755,005.00	0.00	0.00	(1,727,022.00)	175,500.00
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	1	5.00	5100	5100		5100
		0.00	0.00	0.00	0.00	0.00
		16 007 467 00	0.00	0.00	1,435,964.00	26,184,080.00
Net Change in Fund Balances		16,807,467.00	0.00	0.00	1,455,704.00	
Fund Balances, July 1, 2016	2800	59,680,252.00	0.00	0.00	16,791,568.00	157,189,606.00
	2800 2891 2700					

26,184,080.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES For the Fiscal Year Ended June 30, 2017

Net Change in Fund Balances - Governmental Funds

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of assists is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay expenditures were exceeded by depreciation expense in the current period.

Capital outlay - facilities, acquisition and construction	28,597,450.00	
Capital outlay - other	7,383,351.00	
Depreciation expense presented in internal service funds	8,375.00	
Less, depreciation expense	(37,398,037.00)	(1,408,861.00)

Certain issuance costs and premiums for new debt issues are reported when issued as expenditures and other financing sources in the governmental funds, but are deferred and amortized over the term of the debt in the statement of activities.

Prepaid Insurance Current year Prior year	0.00 475,774.00	(475,774.00)
Deferred Outflow - Net Carrying Amount of Debt Refunding Current year Prior year	17,626,401.00 18,828,351.00	(1,201,950.00)
Unamortized Premiums Current year Prior year	(43,456,735.00) (41,593,927.00)	(1,862,808.00)

Government-wide statements are affected only to the extent these amounts differ. Long-term debt proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of long-term debt is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position. This is the net affect of these transactions.

Payment of principal - COP Payment of principal - Bonds Refunding COP's issued	16,175,000.00 619,000.00 (82,385,000.00)	
COP's refunded Refunding bonds issued	(22,58,000.00) 87,680,000.00 (362,000.00)	
Bonds refunded	415,000.00	22,142,000.00

In the statement of activities, revenues are recorded when earned. In governmental funds, revenues are recognized when measureable and available.

Change in unearned revenue from CO & DS		(17,949.00)
In the statement of activities, the cost of compensated absences is measured by the amou funds expenditures are recognized based on the amounts actually paid for compensated a used in excess of the amount earned in the current year.		(1,411,396.00)
In the statement of activities, the cost of other post employment benefits is a measurement based on accrual basis of accounting, while in the governmental funds expenditures are repost employment benefits. This is the net amount of other post employment benefits exp	recognized only when amounts are actually paid for other	1,501,235.00
Contributions to the Florida Retirement System are recorded as expenditures in the fund- contributions are included in the Plan's actuarial calculation of the deferred inflows and o This is the amount of deferred inflows and outflows related to pension activity for the Di	deferred outflows until benefits are paid to plan participants.	
Deferred outflows related to pensions - current year	135,296,977.00	
Deferred outflows related to pensions - prior year	54,879,460.00	80,417,517.00
Pension liability - current year	(346,556,848.00)	
Pension liability - prior year	(225,909,686.00)	(120,647,162.00)
Deferred inflows related to pensions - current year	(9,179,273.00)	
Deferred inflows related to pension - prior year	(34,340,224.00)	25,160,951.00
Internal service funds are used by management to charge the cost of certain activities, su	ch as insurance, to individual funds. The change in net	

position of internal service funds is reported with governmental activities.

(1,368,775.00)

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF NET POSITION PROPRIETARY FUNDS June 30, 2017

		Business-Type Activities - Enterprise Funds							Governmental		
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	Other	Other	Other		Activities -
	Account Number	Consortium 911	Consortium 912	Consortium 913	Consortium 914	Consortium 915	921	922	Enterprise	T + 1	Internal Service
ASSETS	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	890,563.00	0.00	0.00	890,563.00	13,969,028.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,023,893.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,737.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,189.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	13,578.00	0.00	0.00	13,578.00	0.00
Due From Insurer Due From Budgetary Funds	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs Other Postemployment Benefits Asset	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	922,476.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	922,476.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	126,903.00	0.00	0.00	126,903.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	(84,296.00) 48,268.00	0.00	0.00	(84,296.00) 48.268.00	0.00 418.774.00
Buildings and Fixed Equipment Accumulated Depreciation	1330	0.00	0.00	0.00	0.00	0.00	48,268.00 (35,542.00)	0.00	0.00	48,268.00 (35,542.00)	418,774.00 (8,375.00)
Furniture, Fixtures and Equipment	1339	0.00	0.00	0.00	0.00	0.00	(35,542.00) 556,544.00	0.00	0.00	556,544.00	(8,375.00) 0.00
Accumulated Depreciation	1340	0.00	0.00	0.00	0.00	0.00	(551,489,00)	0.00	0.00	(551,489.00)	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	13,881.00	0.00	0.00	13,881.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	(13,881.00)	0.00	0.00	(13,881.00)	0.00
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	13,076.00	0.00	0.00	13,076.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	(13,076.00)	0.00	0.00	(13,076.00)	0.00
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	0.00	60,388.00	0.00	0.00	60,388.00	410,399.00
Total Capital Assets Total Assets		0.00	0.00	0.00	0.00	0.00 0.00	60,388.00 964,529.00	0.00	0.00	60,388.00 964,529.00	1,332,875.00 41,421,722.00
DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	904,529.00	0.00	0.00	504,525.00	41,421,722.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00	0.00	1,349,349.00	0.00	0.00	1,349,349.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	1,349,349.00	0.00	0.00	1,349,349.00	0.00
LIABILITIES											
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Pavroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	111,051.00 0.00	0.00	0.00	111,051.00	0.00
Accounts Payable	2170	0.00	0.00	0.00	0.00	0.00	3.156.00	0.00	0.00	3.156.00	1.007.852.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,007,052.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130 2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Liabilities											
Portion Due Within One Year:											
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	14,868.00	0.00	0.00	14,868.00	0.00
Estimated Liability for Long-Term Claims	2350 2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,674,892.00 0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	14,868.00	0.00	0.00	14,868.00	8,674,892.00
Portion Due After One Year:											
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	221,814.00	0.00	0.00	221,814.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,680,162.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	389,562.00	0.00	0.00	389,562.00	0.00
Net Pension Liability	2365 2380	0.00	0.00	0.00	0.00	0.00	3,220,916.00	0.00	0.00	3,220,916.00	0.00
Other Long-Term Liabilities Due in More Than One Year	2380	0.00	0.00	0.00	0.00	0.00	3.832.292.00	0.00	0.00	3 832 292 00	8 680 162 00
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	3,832,292.00	0.00	0.00	3,832,292.00	17.355.054.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00	3,961,367.00	0.00	0.00	3,961,367.00	18,362,906.00
DEFERRED INFLOWS OF RESOURCES											
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00	0.00	91,546.00	0.00	0.00	91,546.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1	0.00	0.00	0.00	0.00	0.00	91,546.00	0.00	0.00	91,546.00	0.00
Total Deferred Inflows of Resources											
Total Deferred Inflows of Resources NET POSITION	0770	0.00		0.00		0.00	60 200 00	0.00	0.00	20.000.00	0.00
Total Deferred Inflows of Resources NET POSITION Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	60,388.00	0.00	0.00	60,388.00	0.00
Total Deferred Inflows of Resources NET POSITION	2770 2780 2790	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	60,388.00 0.00 (1,799,421.00)	0.00 0.00 0.00	0.00 0.00 0.00	60,388.00 0.00 (1.799,421.00)	0.00 0.00 23,058,816.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2017

					Busines	-Type Activities - Enterpris	e Funde				Governmental
	-	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	c i ulus		Other		Activities -
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise		Internal Service
	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
OPERATING REVENUES											
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	7,286,422.00	0.00	0.00	7.286.422.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,005,868.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	6,315.00	0.00	0.00	6,315.00	4.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	7,292,737.00	0.00	0.00	7,292,737.00	71,005,872.00
OPERATING EXPENSES											
Salaries	100	0.00	0.00	0.00	0.00	0.00	3,720,478.00	0.00	0.00	3,720,478.00	724,924.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	1,057,858.00	0.00	0.00	1,057,858.00	200,185.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	360,067.00	0.00	0.00	360,067.00	1,093,646.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	1,910.00	0.00	0.00	1,910.00	2,224.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	342,593.00	0.00	0.00	342,593.00	14,302.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	98,384.00	0.00	0.00	98,384.00	29,983.00
Other	700	0.00	0.00	0.00	0.00	0.00	62,619.00	0.00	0.00	62,619.00	72,356,690.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	13,713.00	0.00	0.00	13,713.00	8,375.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	5,657,622.00	0.00	0.00	5,657,622.00	74,430,329.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	1,635,115.00	0.00	0.00	1,635,115.00	(3,424,457.00)
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,682.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,682.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	1,635,115.00	0.00	0.00	1,635,115.00	(3,368,775.00)
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(2,299,035.00)	0.00	0.00	(2,299,035.00)	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Not Barlifford	l	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position	2000	0.00	0.00	0.00	0.00	0.00	(663,920.00)	0.00	0.00	(663,920.00)	(1,368,775.00)
Net Position, July 1, 2016	2880	0.00					(1,075,113.00)	0.00	0.00	(1,075,113.00)	24,427,591.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2017	2780	0.00	0.00	0.00	0.00	0.00	(1,739,033.00)	0.00	0.00	(1,739,033.00)	23,058,816.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2017

	Business-Type Activities - Enterprise Funds							Governmental		
	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	Other	Other	Other		Activities -
	Consortium	Consortium	Consortium	Consortium	Consortium			Enterprise	T . 1	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES	911	912	913	914	915	921	922	Funds	Totals	Funds
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	7,284,997.00	0.00	0.00	7,284,997.00	71,033,800.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	(768,229.00)	0.00	0.00	(768,229.00)	(70,977,557.00)
Payments to employees	0.00	0.00	0.00	0.00	0.00	(4,615,754.00)	0.00	0.00	(4,615,754.00)	(925,109.00)
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	(92,069.00)	0.00	0.00	(92,069.00)	(615,520.00)
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	1,808,945.00	0.00	0.00	1,808,945.00	(1,484,386.00)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subsidies from operating grants Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 2,000,000.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	(2,299,035.00)	0.00	0.00	(2,299,035.00)	2,000,000.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	(2,299,035.00)	0.00	0.00	(2,299,035.00)	2.000.000.00
CASH FLOWS FROM CAPITAL AND RELATED	0.00	0.00	0.00	0.00	0.00	(2,2)),000,00)	0.00	0.00	(2,2)),000100)	2,000,000.00
FINANCING ACTIVITIES										
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	(5,279.00)	0.00	0.00	(5,279.00)	(1,341,250.00)
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	(5,279.00)	0.00	0.00	(5,279.00)	(1,341,250.00)
CASH FLOWS FROM INVESTING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from sales and maturities of investments Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,681.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(447,130.00)
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(391,449.00)
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	(495,369.00)	0.00	0.00	(495,369.00)	(1,217,085.00)
Cash and cash equivalents - July 1, 2016	0.00	0.00	0.00	0.00	0.00	1.385.932.00	0.00	0.00	1.385.932.00	15,186,112.00
Cash and cash equivalents - June 30, 2017	0.00	0.00	0.00	0.00	0.00	890,563.00	0.00	0.00	890,563.00	13,969,027.00
Reconciliation of operating income (loss) to net cash provided										
(used) by operating activities:										
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	1,635,115.00	0.00	0.00	1,635,115.00	(3,424,457.00)
Adjustments to reconcile operating income (loss) to net cash										
provided (used) by operating activities:										
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	13,713.00	0.00	0.00	13,713.00	8,375.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities: (Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	2,481.00	0.00	0.00	2,481.00	27,932.00
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,481.00	1,620.00
(Increase) decrease in due from insurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	(3,906.00)	0.00	0.00	(3,906.00)	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	(798,653.00)	0.00	0.00	(798,653.00)	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	30,368.00	0.00	0.00	30,368.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00 0.00	0.00	0.00	0.00	109.00 (1,040.00)	0.00	0.00	109.00 (1,040.00)	0.00 523,011.00
Increase (decrease) in accounts payable Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,040.00)	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	945,731.00	0.00	0.00	945,731.00	0.00
Increase (decrease) in other postemployment benefits	0.00	0.00	0.00	0.00	0.00	(14,973.00)	0.00	0.00	(14,973.00)	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,379,133.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated liability for claims adjustment				0.00	0.00	173,830.00	0.00	0.00	173,830.00 1,808,945.00	1,940,071.00 (1,484,386.00)
Total adjustments	0.00	0.00			0.00					
Total adjustments Net cash provided (used) by operating activities		0.00	0.00	0.00	0.00	1,808,945.00	0.00	0.00	1,808,945.00	(1,484,580.00)
Total adjustments Net cash provided (used) by operating activities Noncash investing, capital and financing activities:	0.00 0.00	0.00	0.00	0.00						
Total adjustments Net cash provided (used) by operating activities Noncash investing, capital and financing activities: Borrowing under capital lease	0.00 0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments Net cash provided (used) by operating activities Noncash investing, capital and financing activities: Borrowing under capital lease Contributions of capital assets	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00	0.00			0.00
Total adjustments Net cash provided (used) by operating activities Noncash investing, capital and financing activities: Borrowing under capital lease	0.00 0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments Net cash provided (used) by operating activities Noncash investing, capital and financing activities: Borrowing under capital lease Contributions of capital assets Purchase of equipment on account	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS June 30, 2017

		Total Investment Trust	Total Private-Purpose Trust		
	Account	Funds	Funds	Total Pension Trust Funds	Total Agency Funds
	Number	84X	85X	87X	89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	5,902,099.00
Investments	1160	0.00	0.00	0.00	914,722.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132			0.00	
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	6,816,821.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Pension	1940			0.00	
Other Postemployment Benefits	1950	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	6,816,821.00
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	6,816,821.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Pension	2640			0.00	
Other Postemployment Benefits	2650	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	
Total Net Position		0.00	0.00	0.00	

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

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DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS For the Fiscal Year Ended June 30, 2017

		Total Investment Trust	Total Private-Purpose Trust	
	Account	Funds	Funds	Total Pension Trust Funds
	Number	84X	85X	87X
ADDITIONS				
Contributions:				
Employer		0.00	0.00	0.00
Plan Members		0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00
Investment Income:				
Interest on Investments	3431	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00
Total Additions		0.00	0.00	Blank 0.00
DEDUCTIONS			tontionally Le	
Salaries	100	0.00	0.00 This Page Intentionally Let	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other	700	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00
Net Position Held In Trust, July 1, 2016	2885	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits				
and Other Purposes, June 30, 2017	2785	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF NET POSITION MAJOR AND NONMAJOR COMPONENT UNITS June 30, 2017

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	6,398,759.00	6,398,759.00
Investments	1160	0.00	0.00	2,069,233.00	2,069,233.00
Taxes Receivable, Net Accounts Receivable, Net	1120	0.00	0.00	0.00 261,179.00	0.00 261,179.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies Due From Insurer	1220 1180	0.00	0.00	736,328.00	736,328.00
Deposits Receivable	1210	0.00	0.00	166,021.00	166,021.00
Internal Balances Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00 1,657,796.00	0.00 1,657,796.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0.00	0.00	162,614.00 2,327,659.00	162,614.00 2,327,659.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Prepaid Insurance Costs Other Postemployment Benefits Asset	1430 1410	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00
Capital Assets: Land	1310	0.00	0.00	3,290,523.00	3,290,523.00
Land Improvements - Nondepreciable	1315	0.00	0.00	126,616.00	126,616.00
Construction in Progress Nondepreciable Capital Assets	1360	0.00	0.00	2,650.00 3,419,789.00	2,650.00 3,419,789.00
Improvements Other Than Buildings	1320	0.00	0.00	452,168.00	452,168.00
Less Accumulated Depreciation	1329 1330	0.00	0.00	(384,434.00) 22,779,504.00	(384,434.00) 22,779,504.00
Buildings and Fixed Equipment Less Accumulated Depreciation	1330	0.00	0.00	(5,923,156.00)	(5,923,156.00)
Furniture, Fixtures and Equipment	1340	0.00	0.00	3,571,321.00	3,571,321.00
Less Accumulated Depreciation Motor Vehicles	1349 1350	0.00	0.00	(2,241,112.00) 809,725.00	(2,241,112.00) 809,725.00
Less Accumulated Depreciation	1359	0.00	0.00	(394,327.00)	(394,327.00)
Property Under Capital Leases Less Accumulated Depreciation	1370 1379	0.00	0.00	121,634.00 (64,818.00)	121,634.00 (64,818.00)
Audiovisual Materials	1381	0.00	0.00	20,134.00	20,134.00
Less Accumulated Depreciation Computer Software	1388 1382	0.00	0.00	(20,134.00) 176,592.00	(20,134.00) 176,592.00
Less Accumulated Amortization	1382	0.00	0.00	(94,830.00)	(94,830.00)
Depreciable Capital Assets, Net		0.00	0.00	18,808,267.00	18,808,267.00
Total Capital Assets Total Assets		0.00	0.00	22,228,056.00 36,007,645.00	22,228,056.00 36,007,645.00
DEFERRED OUTFLOWS OF RESOURCES	1010				
Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding	1910 1920	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00
Other Postemployment Benefits Total Deferred Outflows of Resources	1950	0.00	0.00	0.00	0.00
LIABILITIES		0.00	0.00	0.00	0.00
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00 1,441,466.00	0.00 1,441,466.00
Payroll Deductions and Withholdings	2110	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	440,365.00	440,365.00
Sales Tax Payable Current Notes Payable	2260 2250	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	15,614.00	15,614.00
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00	0.00 272,333.00	0.00 272,333.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate	2272 2280	0.00	0.00	0.00	0.00
Unearned Revenues	2280	0.00	0.00	73,377.00	73,377.00
Noncurrent Liabilities					
Portion Due Within One Year: Notes Payable	2310	0.00	0.00	563,808.00	563,808.00
Obligations Under Capital Leases	2315	0.00	0.00	58,829.00	58,829.00
Bonds Payable Liability for Compensated Absences	2320 2330	0.00	0.00	0.00 14,200.00	0.00 14,200.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2350 2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	0.00	0.00	0.00 41,534.00	0.00 41,534.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00 678,371.00	0.00 678,371.00
Due Within One Year Portion Due After One Year:					
Notes Payable	2310	0.00	0.00	10,489,056.00	10,489,056.00
Obligations Under Capital Leases Bonds Payable	2315 2320	0.00	0.00	60,649.00 11,774,201.00	60,649.00 11,774,201.00
Liability for Compensated Absences	2330	0.00	0.00	17,260.00	17,260.00
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340 2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability Estimated PECO Advance Payable	2365 2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	44,583.00	44,583.00
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390 2280	0.00	0.00	0.00	0.00
Due in More than One Year	2200	0.00	0.00	22,385,749.00	22,385,749.00
Total Long-Term Liabilities Total Liabilities		0.00	0.00	23,064,120.00 25,307,275.00	23,064,120.00 25,307,275.00
DEFERRED INFLOWS OF RESOURCES		0.00	0.00	23,307,273.00	23,301,213.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding Deferred Revenues	2620 2630	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00
Other Postemployment Benefits Total Deferred Inflows of Resources	2650	0.00	0.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets Restricted For:	2770	0.00	0.00	2,373,714.00	2,373,714.00
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	60,286.00	60,286.00
Debt Service Capital Projects	2780 2780	0.00	0.00	1,008,966.00 38,553.00	1,008,966.00 38,553.00
Other Purposes	2780	0.00	0.00	3,859,162.00	3,859,162.00
Unrestricted Total Net Position	2790	0.00	0.00	3,359,689.00 10,700,370.00	3,359,689.00 10,700,370.00
	1	5.00	5.00	-0,700,570.00	.0,100,210.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS Major Component Unit Name For the Fiscal Year Ended June 30, 2017

				Revenue and Changes		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:		^				
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	Q.00	0.00	0.00
School Administration	7300	0.00	0.00	t oft Blath.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	ionally Les 0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	Q.00 Q.00 <u>ge Intentionally Left Bla0.00</u> 0.00 0.00	0.00	0.00
Food Services	7600	0.00	THISOBA	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

General Revenues:

Taxes:
Property Taxes, Levied for Operational Purposes
Property Taxes, Levied for Debt Service
Property Taxes, Levied for Capital Projects
Local Sales Taxes
Grants and Contributions Not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Special Items
Extraordinary Items
Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
Net Position, July 1, 2016
Adjustments to Net Position
Net Position, June 30, 2017

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DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS Major Component Unit Name For the Fiscal Year Ended June 30, 2017

					Program Revenues					
				Operating	Capital	in Net Position				
	Account		Charges for	Grants and	Grants and	Component Unit				
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities				
Component Unit Activities:										
Instruction	5000	0.00	0.00	0.00	0.00	0.00				
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00				
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00				
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00				
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00				
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00				
Board	7100	0.00	0.00	0.00	0.00	0.00				
General Administration	7200	0.00	0.00	0.00 <u>ntentionally Left Blan 0.00</u> 0.00 0.00	0.00	0.00				
School Administration	7300	0.00	0.001	ntentional 0.00	0.00	0.00				
Facilities Acquisition and Construction	7400	0.00	This r 0.50	0.00	0.00	0.00				
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00				
Food Services	7600	0.00	0.00	0.00	0.00	0.00				
Central Services	7700	0.00	0.00	0.00	0.00	0.00				
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00				
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00				
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00				
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00				
Community Services	9100	0.00	0.00	0.00	0.00	0.00				
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00				
Unallocated Depreciation/Amortization Expense		0.00				0.00				
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00				

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	
Property Taxes, Levied for Debt Service	
Property Taxes, Levied for Capital Projects	
Local Sales Taxes	
Grants and Contributions Not Restricted to Specific Programs	
Investment Earnings	
Miscellaneous	
Special Items	
Extraordinary Items	
Transfers	
Total General Revenues, Special Items, Extraordinary Items and Tra	nsfers
Change in Net Position	
Net Position, July 1, 2016	
Adjustments to Net Position	
Net Position, June 30, 2017	

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DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2017

			Program Revenues			Revenue and Changes
				Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	20,505,517.00	441,091.00	1,944,064.00	0.00	(18,120,362.00)
Student Support Services	6100	2,782,618.00	0.00	0.00	0.00	(2,782,618.00)
Instructional Media Services	6200	113,607.00	0.00	0.00	0.00	(113,607.00)
Instruction and Curriculum Development Services	6300	404,034.00	185,383.00	37,890.00	0.00	(180,761.00)
Instructional Staff Training Services	6400	131,252.00	0.00	0.00	0.00	(131,252.00)
Instruction-Related Technology	6500	471,196.00	0.00	18,986.00	0.00	(452,210.00)
Board	7100	460,493.00	0.00	2,049.00	0.00	(458,444.00)
General Administration	7200	1,585,459.00	16,884.00	0.00	0.00	(1,568,575.00)
School Administration	7300	5,243,100.00	0.00	5,070.00	0.00	(5,238,030.00)
Facilities Acquisition and Construction	7400	829,274.00	0.00	0.00	0.00	(829,274.00)
Fiscal Services	7500	716,176.00	0.00	0.00	0.00	(716,176.00)
Food Services	7600	1,804,441.00	268,389.00	1,453,616.00	0.00	(82,436.00)
Central Services	7700	66,152.00	0.00	1,823.00	0.00	(64,329.00)
Student Transportation Services	7800	1,171,000.00	0.00	0.00	0.00	(1,171,000.00)
Operation of Plant	7900	6,591,107.00	71,086.00	79,204.00	528,583.00	(5,912,234.00)
Maintenance of Plant	8100	404,453.00	0.00	0.00	0.00	(404,453.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	396,420.00	264,305.00	0.00	0.00	(132,115.00)
Interest on Long-Term Debt	9200	654,493.00	0.00	0.00	0.00	(654,493.00)
Unallocated Depreciation/Amortization Expense		2,744.00				(2,744.00)
Total Component Unit Activities		44,333,536.00	1,247,138.00	3,542,702.00	528,583.00	(39,015,113.00)

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	39,675,309.00
Investment Earnings	(19,993.00)
Miscellaneous	1,099,506.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	40,754,822.00
Change in Net Position	1,739,709.00
Net Position, July 1, 2016	8,960,661.00
Adjustments to Net Position	0.00
Net Position, June 30, 2017	10,700,370.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS For the Fiscal Year Ended June 30, 2017

			Program Revenues			Revenue and Changes
				Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	20,505,517.00	441,091.00	1,944,064.00	0.00	(18,120,362.00)
Student Support Services	6100	2,782,618.00	0.00	0.00	0.00	(2,782,618.00)
Instructional Media Services	6200	113,607.00	0.00	0.00	0.00	(113,607.00)
Instruction and Curriculum Development Services	6300	404,034.00	185,383.00	37,890.00	0.00	(180,761.00)
Instructional Staff Training Services	6400	131,252.00	0.00	0.00	0.00	(131,252.00)
Instruction-Related Technology	6500	471,196.00	0.00	18,986.00	0.00	(452,210.00)
Board	7100	460,493.00	0.00	2,049.00	0.00	(458,444.00)
General Administration	7200	1,585,459.00	16,884.00	0.00	0.00	(1,568,575.00)
School Administration	7300	5,243,100.00	0.00	5,070.00	0.00	(5,238,030.00)
Facilities Acquisition and Construction	7400	829,274.00	0.00	0.00	0.00	(829,274.00)
Fiscal Services	7500	716,176.00	0.00	0.00	0.00	(716,176.00)
Food Services	7600	1,804,441.00	268,389.00	1,453,616.00	0.00	(82,436.00)
Central Services	7700	66,152.00	0.00	1,823.00	0.00	(64,329.00)
Student Transportation Services	7800	1,171,000.00	0.00	0.00	0.00	(1,171,000.00)
Operation of Plant	7900	6,591,107.00	71,086.00	79,204.00	528,583.00	(5,912,234.00)
Maintenance of Plant	8100	404,453.00	0.00	0.00	0.00	(404,453.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	396,420.00	264,305.00	0.00	0.00	(132,115.00)
Interest on Long-Term Debt	9200	654,493.00	0.00	0.00	0.00	(654,493.00)
Unallocated Depreciation/Amortization Expense		2,744.00				(2,744.00)
Total Component Unit Activities		44,333,536.00	1,247,138.00	3,542,702.00	528,583.00	(39,015,113.00)

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	39,675,309.00
Investment Earnings	(19,993.00)
Miscellaneous	1,099,506.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	40,754,822.00
Change in Net Position	1,739,709.00
Net Position, July 1, 2016	8,960,661.00
Adjustments to Net Position	0.00
Net Position, June 30, 2017	10,700,370.00

1. Summary of Significant Accounting Policies

Reporting Entity

The District School Board (Board) has direct responsibility for the operation, control, and supervision of District schools and is considered a primary government for financial reporting. The Brevard County School District (District) is a part of the Florida system of public education under the general direction of the State Board of Education. The governing body of the District is composed of five elected members. The appointed Superintendent of Schools is the executive officer of the District. The general operating authority of the Board and the Superintendent is contained in Chapters 1000 through 1013, Florida Statutes. Geographic boundaries of the District correspond with those of Brevard County.

Criteria for determining if other entities are potential component units which should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any entities for which the District School Board is financially accountable and other organizations for which the nature and significance of their relationship with the School Board are such that exclusion would cause the District's basic financial statements to be misleading or incomplete.

Based on the application of the criteria outlined above, the following component units are included within the District's reporting entity:

Blended Component Unit - The Brevard County School Board Leasing Corporation ("the Leasing Corporation") was formed to facilitate the financing and refinancing of the acquisition of facilities and equipment as further discussed in Note 7. Due to the substantive economic relationship between the District and the Leasing Corporation, the financial activities of the Leasing Corporation are included in the accompanying basic financial statements. Separate financial statements for the Leasing Corporation are not published.

Discretely Presented Component Units - The component unit columns in the basic financial statements include the financial data of the Brevard Schools Foundation, Inc. (Foundation) and the District's charter schools for the fiscal year ending June 30, 2017.

The Foundation is a separate not-for-profit corporation organized and operated as a direct-support organization under Section 1001.453, Florida Statutes. Its purpose is to receive, hold, invest, and administer property and to make expenditures to or for the benefit of students in public kindergarten through twelfth grade at Brevard Public Schools. The Foundation is considered a component unit due to its significant relationship with the School Board. The Foundation's Board of Directors are approved by the District School Board.

The District's charter schools are separate not-for-profit corporations, organized and operating as charter schools under Section 1002.33, Florida Statutes. Charter schools operate under a charter which is approved by the Brevard School Board as sponsor. The Florida Department of Education has determined that charter schools should be reported as component units of the District, as they are dependent on the School Board for their tax levy, which is a major source of their revenue. There is also a potential for charter schools to provide specific financial benefits or impose specific financial burdens on the District.

The financial data reported on the accompanying statements was derived from the audited financial statements of the Foundation and the Charter Schools, for the fiscal year ended June 30, 2017. The audit reports are filed in the District's administrative offices.

During the fiscal year ending June 30, 2017, there were eleven charter schools under the sponsorship of the School Board of Brevard County and reported as component units of the District. The schools are listed below:

- 1. Brevard Innovative Charter Schools, Inc., d/b/a/ Sculptor Charter School
- 2. Educational Horizons, Inc., d/b/a Educational Horizons Charter School
- 3. Emma Jewel Charter School, Inc., d/b/a Emma Jewel Academy
- 4. Milestones Community School, Inc., d/b/a/ Imagine Schools at West Melbourne
- 5. Odyssey Charter School, Inc., d/b/a Odyssey Charter School
- 6. Odyssey Charter School, Inc. d/b/a Odyssey Preparatory Academy
- 7. Palm Bay Academy, Inc.
- 8. Pineapple Cove Classical Academy, Inc
- 9. Primary Charter Schools, Inc., d/b/a Campus Charter School
- 10. Royal Palm Charter School, Inc., d/b/a Royal Palm Charter School
- 11. Viera Charter School, Inc.

> Measurement Focus, Basis of Presentation, and Financial Statement Presentation

Government-wide Financial Statements - Government-wide financial statements include the statement of net position and the statement of activities, and present information about the District as a whole. These statements include the financial activity of the primary government, except for the fiduciary funds. The statements distinguish between governmental activities and business-type activities of the District.

Government-wide financial statements are prepared using the economic resources measurement focus. The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities and for the business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense associated with the District's Transportation Department is allocated to the pupil transportation services function, while remaining depreciation expense is not associated with a particular function and is reported as unallocated.

Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and the business-type activity is self-financing or draws from the general revenues of the District.

The District eliminates, from the statement of net position and the statement of activities, most interfund receivables and payables and transfers between funds to minimize the effect of duplication. The effect of interfund activities has been eliminated from the government-wide statements, except for interfund services provided and used.

Fund Financial Statements - Fund financial statements report detailed information about the District in the governmental, proprietary, and fiduciary funds. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is reported in a separate column. Non-major funds are aggregated and reported in a single column. Internal service funds are combined, and the totals are presented in a single column on the face of the proprietary funds financial statements.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With

this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current position.

All proprietary funds are based on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these funds are included on the balance sheet. Proprietary funds' operating statements present increases (revenues) and decreases (expenses) in net position and use the accrual basis of accounting.

Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, reconciliations are presented with each of the governmental fund financial statements.

The District reports the following major governmental funds:

- <u>General Fund</u> to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes. The general fund is the primary operating fund.
- <u>Debt Service Fund Other</u> to account for the accumulation of resources for, and the payment of, principal, interest, and related costs for the District's certificates of participation.
- <u>Capital Projects Local Capital Improvement Fund</u> to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, debt service payments for certificates of participation, equipment purchases, costs of leasing portable educational facilities, maintenance of existing District schools, and renovation and remodeling projects.
- <u>Capital Projects Local Sales Surtax Fund and Other Capital Projects</u> to account for the financial resources generated by the local sales surtax levied by the District School Board and miscellaneous capital outlay funding sources, such as certificates of participation, impact fees, fuel tax receipts, and other miscellaneous local sources for critical educational capital outlay needs, such as security, technology, and existing facilities renovation and remodeling projects and debt service.
- <u>Special Revenue Contracted Programs Fund</u> to account for programs funded by federal and state sources that are segregated due to legal or regulatory restrictions.

The District reports the following non-major governmental funds:

- <u>Special Revenue Food Services Fund</u> to account for the financial resources of the school food services program.
- <u>Debt Service SBE/COBI Bonds Fund</u> to account for payment of debt service for state school bonds issued by the State Board of Education on behalf of the District.
- <u>Capital Projects Public Education Capital Outlay (PECO)</u> to account for capital projects financed through the District's allocation of the state Public Education Capital Outlay program.
- <u>Capital Projects Capital Outlay and Debt Service Fund</u> to account for capital projects financed through the District's allocation of the state Capital Outlay and Debt Service program.

Additionally, the District reports the following proprietary and fiduciary fund types:

• <u>Internal Service Funds</u> – to account for the District's individual self-insurance programs, including medical, worker's compensation and general liability.

- <u>Enterprise Fund Extended Day Program</u> to account for business-type activities for extended day care services which are provided by all of the District's elementary schools. This fund is intended to be self-supporting through customer charges.
- <u>Agency Fund</u> to account for resources of the school internal funds collected at district schools in connection with school, student athletic, class, and club activities. Agency funds are custodial in nature (assets equal liabilities) and do not include the measurement of the results of operations.

Basis of Accounting

Basis of accounting refers to a method by which revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 45 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for federal, state, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, other postemployment benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Proprietary funds are prepared under the economic resource measurement focus and accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing goods and services as a part of normal ongoing operations. The principal operating revenues for the District's internal service funds for self-insurance are health and workers compensation benefits. The principal operational expenses are insurance claims, personnel, and other administrative costs attributed to the fund.

The principal operating revenues of the District's enterprise fund are charges for extended daycare services. Operating expenses include costs associated with providing daycare services, including salaries, employee benefits, and supplies. Revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Charter schools are reported as discretely presented component units, and follow the same accounting model as the District's governmental activities.

The Foundation is accounted for as a not-for-profit corporation, organized exclusively for educational and charitable purposes as described in Section 501(c)(3) of the Internal Revenue Code and follows the standards issued by the Financial Accounting Standards Board. The Foundation follows the accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when incurred.

Accounting Pronouncements

The GASB issued Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions (GASB 75), effective for fiscal years beginning after June 15, 2017. The Statement replaces the requirements of Statement No.45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended and Statement No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans for OPEB and Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans. The primary objective of Statement No. 75 is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other post-employment benefits, or OPEB). The Statement also improves information provided by state and local governmental employers about financial support of OPEB that is provided by other entities. The Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows or resources and expenses/expenditures. The District is currently evaluating the impact of GASB 75 on its financial statements.

The GASB issued Statement No. 79, *Certain External Investment Pools and Pool Participants*, (GASB79) effective for fiscal years beginning after December 15, 2015. The Statement establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification and liquidity; and (3) calculation and requirements of a shadow price. The District implemented GASB 79 during the previous fiscal year.

The GASB issued Statement No. 80, *Blending Requirements for Certain Component Units*, (GASB 80) effective for fiscal years beginning after June 15, 2016. The Statement clarifies the financial statement presentation requirements for certain component units and amends the blending requirement established in GASB Statement No. 14, *The Financial Reporting Entity*. This Statement will not impact the District's financial statements.

The GASB issued Statement No. 82, *Pension Issues – an amendment of GASB Statements No.* 67, *No.* 68 and *No.* 73, for fiscal years beginning after June 15, 2016. The objective of GASB Statement No. 82 is to improve consistency in the application of pension accounting and financial reporting requirements, with respect to previously issued Statement No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions* and GASB No.73, *Accounting and Financial Reporting for Pensions and Related Assets that Are Not within the Scope of GASB Statement No.*68, and Amendments to Certain Provisions of GASB Statements 67 and 68. GASB 82 applies to single-employer and cost-sharing pension plans that are administered through trusts and will not impact the District's financial statements.

> Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Deposits and Investments

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits held in the name of the School Board of Brevard County are insured by federal depository insurance and collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida

Statutes. The statement of cash flows considers cash and cash equivalents as amounts included in demand deposits, all highly liquid investments with an original maturity of three months or less, cash held by fiscal agents and amounts held on deposit in money market accounts.

Investments include U.S. Government securities, collateralized repurchase agreements, money market mutual funds, corporate notes, and commercial paper which are carried at fair value based on quoted market prices or an amortized cost that is equally equivalent to fair value. All money market mutual funds are AAA rated by the various rating agencies. Rule 2a-7 of the Investment Company Act of 1940 comprises the rules governing money market funds, and includes the Florida Education Investment Trust Fund (FEITF) authorized in Section 163.01, Florida Statutes. The District relies on policies developed by the FEITF's Board of Trustees for managing interest and credit risk. Investments held at year-end are disclosed in Note 3.

Receivables and Payables

The District reports lending and borrowing arrangements that are outstanding as of June 30 of each fiscal year as "Due to/Due from other funds". Residual balances outstanding between the governmental and business-type activities are reported in the government-wide statements. A summary of interfund payables and receivables is shown in Note 12.

> Inventories

Inventories consist of expendable supplies and commodities held for consumption in the course of District operations. The purchased food inventories are stated at cost, determined on the last invoice price, which approximates the first-in, first-out basis. Central warehouse and transportation inventories are stated at weighted-average cost. The United States Department of Agriculture non-processed surplus commodities in the District's warehouse are stated at fair value at the time of donation to the District's food service program while processed commodities are valued at fair market value plus processing costs. The costs of inventories are recorded as expenditures when used rather than when purchased.

> Capital Assets and Depreciation

Expenditures for capital assets, whether acquired or constructed, are reported in the fund that financed the cost of the asset. Capital assets are reported in the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or historical cost) and updated for additions and retirements during the year. The District follows a procedure of capitalizing fixed and moveable assets with a cost threshold greater than \$1,000 and a useful life in excess of one year in conformity with Florida Statutes. The District does not possess any infrastructure. Donated assets are recorded at acquisition value at the date of donation.

All reported capital assets, with the exception of land, construction in progress, and software in progress are depreciated. Depreciation is computed using the straight-line method over the following useful lives.

Description	Estimated Useful Life
Land	Not depreciated
Construction in progress	Not depreciated
Software in progress	Not depreciated
Improvements other than buildings	15 Years
Improvements to buildings	15-25 Years
Buildings and fixed equipment	50 Years
Furniture, fixtures, and equipment	3-10 Years
Motor vehicles	5-10 Years
AV materials and computer software	3-5 Years

> Deferred Outflows/Inflows of Resources

In addition to assets, the state of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents the consumption of net position that applies to future periods and so will not be recognized as an outflow of resources until then. The District has two items that qualify for reporting this category. It is the deferred amount on refunding reported in the government-wide statement of net position and the deferred amount on pension liabilities for FRS and HIS. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. A deferred amount on pension results from the recognition for the District's proportionate shares of collective pension expense and collective deferred outflows of resources and deferred inflows of resources related to the pension plan.

In addition to liabilities, the state of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one type of item, which arises from the FRS and HIS pensions, that qualifies for reporting in this category. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available

Pensions - In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and the HIS's fiduciary net position have been determined on the same basis as they are reported by the FRS and HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefits terms. Investments are reported at fair value.

The District's retirement plans and related amounts are described in Note 15.

Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employee's right to receive compensation is attributable to services already rendered and it is probable that the District will compensate

the employee for the benefits through paid time off. Sick leave benefits are accrued as a liability using the vesting method.

The liability is based on the sick leave accumulated at June 30 by those employees who are currently eligible to receive termination payments and those employees to whom it is probable that they will become eligible to receive termination benefits in the future. The criteria for determining the vacation and sick leave liability is derived from Board policy, negotiated agreements, and State law.

The entire compensated absences liability is reported on the government-wide financial statements. For the governmental fund financial statements, only the amount payable to employees who terminated their employment as of the end of the fiscal year is reported. The liability at year-end includes salary related payments such as Social Security, Medicare, and Florida Retirement System contributions.

Changes in compensated absences liability for the current year are further described in Note 10.

Long-Term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position. Bond premiums, discounts, and issuance costs, are deferred and amortized over the life of the related debt. In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due and payable. Governmental fund types recognize debt premiums and discounts, and debt issuance costs, during the current period. The face amount of debt issued and premiums on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

In the government–wide statements, net pension liability represents the District's proportionate share of the combined net pension liability of the state-administered, multiple employer, cost-sharing, defined benefit plans. These plans are two separate defined benefit plans, the Florida Retirement System (FRS) Pension Plan and the Retiree Health Insurance Subsidy Program (HIS).

GASB 68, Accounting and Financial Reporting for Pensions, requires the net pension obligation to be recognized on the Statement of Net Position, of participating employers. Changes in the net pension liability will be immediately recognized as pension expense on the Statement of Activities or reported as deferred inflows/outflows of resources, depending on the nature of the change. For the purpose of measuring the net pension liability, deferred inflows/outflows of resources and pension expense, the fiduciary net position as well as the additions to/deductions from fiduciary net position have been determined on the same basis as reported by the FRS Pension Plan and the HIS Program. For this purpose, benefit payments, (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

> Governmental Funds-Fund Balance Flow Assumptions

Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* establishes a hierarchy for fund balance classifications and the constraints imposed on the use of those resources. The District does not have a written policy regarding the commitment or assignment of fund balances and, as such, does not report any committed fund balances. Amounts included in assigned fund balance are encumbrances and/or other resources that have been authorized by the School Board to be liquidated in a future period. When restricted, assigned and unassigned funds are available for use, it is the District's procedure to use restricted funds first, then assigned followed by unassigned. Information regarding fund balance reporting is provided in Note 20.

State Revenue Sources

Revenues from state sources for current operations are primarily derived from the Florida Education Finance Program administered by the Florida Department of Education (Department) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of fulltime equivalent (FTE) students and related data to the Department. The Department performs certain edit checks on the reported number of FTE and related data, and calculates the allocation of funds to the District. The District is permitted to amend the original reporting for a period of five months following the date first reported. Such amendments may impact funding allocations for subsequent years. The Department may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. State Board of Education rules require that revenues earmarked for certain programs can only be expended for the program for which the money is designated, and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for those educational programs. The Department generally requires that these educational program revenues be accounted for in the general fund. A portion of the fund balance of the general fund is restricted in the governmental fund financial statements for the unencumbered balance of categorical and earmarked educational program resources. A schedule of revenue from state sources for the current year is presented in Note 13.

Half Cent Sales Surtax

On November 4, 2014 the citizens of Brevard County authorized a half-cent sales surtax to fund the capital needs of the District, under the authority of Section 212.055(6), Florida Statutes. The sales surtax was effective beginning January 2015, and will continue through December 2020. Revenues will be used to fund critical needs related to security, technology, facility renovations, and remodeling projects.

School District Property Taxes

The School Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service. Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Brevard County Property Appraiser, and property taxes are collected by the Brevard County Tax Collector.

The School Board adopted the 2016 tax levy on September 8, 2016. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1, and are delinquent on April 1, of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are deemed available, which is generally within 45 days of the fiscal year end. Millages and taxes levied for the current year are presented in Note 14.

Educational Impact Fees

The District receives educational impact fees subject to an ordinance adopted by the Brevard County Commission on August 10, 2004. The fees are collected by the County for new residential construction, and are used for project-related expenditures that increase student capacity such as site acquisition, construction, design, site development, necessary off-site improvements, and equipment for educational facilities. Expenditures may also include payments for outstanding principal and interest due to the financing of these construction related expenditures.

Federal Revenue Sources

The District receives federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

2. Budgetary Compliance and Accountability

The Board follows procedures established by State statutes and State Board of Education rules in establishing budget balances for governmental funds. Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures prescribed by law and State Board of Education rules.

Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each functional activity (e.g., instruction, pupil personnel services, and school administration) and may be amended by resolution at any School Board meeting prior to the due date for the annual financial report.

Budgets are prepared using the same modified accrual basis as is used to account for governmental funds. Budgetary information is integrated into the accounting system and, to facilitate budget controls, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.

During the fiscal year ended June 30, 2017, all governmental fund types were amended to reflect adjustments to appropriations due to changes in student counts, the addition of new education programs, etc. These amendments were made as part of the routine budget process of the District, none of which were deemed to be significant by management.

The reported budgetary data represents the final appropriated budget after amendments and adoption by the School Board.

3. Cash and Investments

> Deposits

Florida Statutes authorize the deposit of School Board funds in demand deposits with financial institutions that are approved as qualified public depositories, pursuant to chapter 280, the *Florida Security for Public Deposits Act*. Under this act, all qualified public depositories are required to pledge eligible collateral and deposit such collateral with the State Treasurer to ensure against losses of public deposits. The District's bank balances of \$40,526,069 were deposited with qualified public depositories as of June 30, 2017, \$22,252,377 is held with U.S. Bank for payments due to certificate of participation holders, \$21,578,103 is held by the Office of Brevard County Florida on behalf of the School Board, \$58,041 is held by the State Board of Education (SBE) on behalf of the School Board, and \$20,494 is in petty cash and change funds.

Interest Rate Risk

The District has established an investment policy, pursuant to Section 218.415, Florida Statutes. District policies limit the maturity of investments to five years or less as a means of limiting its exposure to fair value losses arising from rising interest rates. The average overall maturity should be less than two years and the portfolio should be managed to provide sufficient operating liquidity needs.

The District has \$71,130,861 invested in obligations of the United States Government and \$35,494,660 invested in Government Sponsored Agencies/Federal Instrumentalities that are held by a custodial institution in the name of the District. Of these securities, \$650,344 is invested in callable Government Sponsored Agencies/Federal Instrumentalities securities which contain embedded options to call the entire security or a portion thereof, at the option of the issuer; or, depending on market conditions, the issuer may decide to leave the security intact, at stated interest rates, until final maturity. The call dates are April 22, 2018.

As of June 30, 2017, the District had the following investments and maturities:

		Investment Maturities Less Than or Equal To:				Greater than	
Investment	 Totals		6 Months	1 Year		2 Years	2 Years
Obligations of United States government	\$ 71,130,861	\$	36,736,792	\$ 13,863,401	\$	9,852,315	\$ 10,678,353
Agencies and instrumentalities	35,494,660		15,077,580	2,431,649		14,223,000	3,762,431
Corporate notes	7,456,726		-	3,020,598		4,436,128	-
Money market funds-Federated	402,670		402,670	-		-	-
Municicpal bonds	287,413		-	-		287,413	-
Commercial paper	32,887,246		30,908,603	1,978,643		-	-
Collateralized investment repurchase agreement	3,960,044		-	-		-	3,960,044
Intergovernmental investment pool	37,490,834		37,490,834	-		-	-
Total investments	\$ 189,110,454	\$	120,616,479	\$21,294,291	\$	8 28,798,856	\$ 18,400,828
Total Investments, Reporting Entity	 Totals						
Total investments	\$ 189,110,454						
Qualified public depositories	40,526,069						
Petty cash & change funds	20,494						
Deposits with fiscal/service agent ^(a)	 43,888,521						
Total	\$ 273,545,538						
Cash & cash equivalents - statement of net position	\$ 61,458,363						
Cash with fiscal/service agent	43,888,521						
Investments - statement of net position	 168,198,654						
Total	\$ 273,545,538						

^(a) Funds held with the Office of Brevard County total \$21,578,103 and funds held with U.S. Bank for interest and principal payments to certificate holders total \$22,252,377 and funds held with the State Board of Education total \$58,041

> Credit Risk

Section 218.415, Florida Statutes, limits the types of investments that can be invested by the District, unless specifically authorized by District policy. Investments authorized by District policy are:

- a. Direct Obligations of US Treasury;
- b. U.S. Federal Government Agency Securities;
- c. U.S. Government Sponsored Agencies/Federal Instrumentalities;
- d. Interest Bearing Time Deposits/Savings Accounts, including certificates of deposit;
- e. Repurchase Agreements fully collateralized at 102 percent of market value, by U.S. Treasuries, U.S. Government Agencies, and US Government Sponsored Agencies/Federal Instrumentalities;
- f. Commercial paper rated A-1, P-1, by Standard and Poor's (S&P), Moody's;
- g. Bankers' Acceptances rated A-1, P-1, by S&P, Moody's;
- h. Corporate Notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States that have a long-term debt rating, at the time of purchase, at a minimum A3 by Moody's and a minimum long-term debt rating of A- by S&P.
- i. State and/or Local Government taxable and/or tax exempt securities, rated at least Aa3 by Moody's and AA- by S&P for long-term debt; short term obligations should be rated at least VMIG2 or MIG-2 by Moody's and A-2 by S&P;
- j. Registered Investment companies (Mutual Funds) if registered under the Federal Investment Company Act of 1940 and operated in accordance with 17 C.F.R. 270.2a-7;
- k. Intergovernmental Investment Pool authorized pursuant to Florida Interlocal Cooperation Act as provided in FS 163.01, provided it contains no derivatives;

The District holds State of Connecticut general obligation bonds with a par value of \$290,000 and a market value of \$287,413 at June 30, 2017. The security was purchased on August 17, 2016 with a maturity date of August 15, 2018. When purchased, the security met the District's policy requirement of at least AA- rating by S&P and AA3 rating by Moody's. Subsequent to the purchase date, on August 15, 2017 the security was downgraded to A+ by S&P and A1 by Moody's and no longer meets the District's policy requirements. Rating agencies maintain that the credit outlook for that State is stable, reflecting the state's provisions for fiscal discipline and the ability to manage its financial operations, The District will actively monitor this security for further rating action until the investment matures on August 15, 2018.

The District has \$3,960,044 invested in a collateralized investment repurchase agreement that is fully collateralized at 102 percent of the market value by U.S. Treasuries, U.S. Government Agencies, and U.S. GSE/Federal instrumentalities. The repurchase agreement is unrated.

> Custodial Credit Risk

Section 218.415 (18), Florida Statutes requires every security purchased on behalf of Brevard School Board to be earmarked and:

- If registered with the issuer or its agents, the securities must be immediately placed for safekeeping with a third party holder to protect the District's interest in the securities;
- If in book entry form, the security must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in Florida, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in Florida, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or

• If physically issued to the holder, but not registered with the issuer or its agents, the security must be immediately placed in safekeeping in a secured vault.

The District has \$22,252,377 held with US Bank in First American Money Market Funds which is held for payment of principal and interest due to certificate holders on July 1, 2017. The District has \$3,960,044 held in a collateralized investment repurchase agreement and will be used for future debt service. All of these funds are held with a fiscal agent under a trust agreement for certificates of participation.

Foreign Currency Risk

The District investments are denominated in U.S. dollars and, therefore, there is no exposure to foreign currency risk.

Concentration of Credit Risk

The District's investment policy specifies the maximum percentage of the portfolio composition per individual issuer and type of investment. Those maximum percentages are listed below:

Type of Investment	Issuer Limits	Sector Maximum
Direct Obligations of US Treasury	100%	100%
U.S. Government Agency Securities	25%	50%
Federal Instrumentalities, Government Sponsored Agencies	40%	80%
Interest Bearing Time Deposits/Savings Accounts, including CDs	15%	25%
Repurchase Agreements (fully collateralized at 102% of market value)	25%	50%
Commercial Paper	10%	35%
Bankers' Acceptances	10%	35%
State and/or Local Government taxable or tax exempt securities	20%	20%
Registered Investment Companies	25%	75%
Intergovernmental Investment Pool	25%	25%
Corporate Notes	5%	20%

Investment	1	Fair Value	Percent of Investment Balance	Credit I S&P	Ratings: Moody's
Collateralized Repurchase Agreement ^(a)	\$		2.10%	501	widduy s
Connercial Paper	Э	3,960,044	2.10%		
Bank of Tokyo Mitsubishi		2 072 620	2.10%	A 1	P-1
BNP Paribas NY Branch		3,973,620		A-1 A-1	P-1 P-1
Cooperative RoboBank		5,489,527 4,976,533	2.90% 2.63%	A-1 A-1	P-1
-		3,982,585	2.03%	A-1 A-1	P-1
Credit Agricole		, ,	2.11% 4.49%	A-1 A-1	P-1
JP Morgan Chase		8,482,828		A-1 A-1+	P-1
Toyota Motor Credit Corporate Notes		5,982,153	3.16%	A-1+	P-1
-		260.078	0.14%	A-	A2
American Express Credit		269,978	0.59%	A- A+	A2 A1
American Honda Finance Corp		1,120,390			
Apple Inc.		1,279,552	0.68%	AA+	Aal
Bank of New York Mellon Corp		650,345	0.35%	A	A1
Berkshire Hathaway Finance Corp		229,851	0.12%	AA	Aa2
Branch Banking & Trust		1,006,360	0.53%	A	A1
John Deere Capital Corp		1,110,522	0.59%	A	A2
JP Morgan Chase & Co		554,191	0.29%	A-	A3
PepsiCo Inc.		134,954	0.07%	A+	A1
Toyota Motors Credit Corp		1,100,583	0.58%	AA-	Aa3
Federal Agencies & Instrumentalities		0.400.001	4.000/		
Fannie Mae (FNMA)		9,438,891	4.99%	AA+	Aaa
Federal Home Loan Bank (FHLB)		21,402,728	11.32%		+ P-1/Aaa
Freddie Mac (FHLMC)		4,653,041	2.46%	AA+	Aaa
Intergovernmental Investment Pool			10.000/		
FL Educational Investment Trust Fund		37,490,834	19.83%	AAAm	
Municipal Bonds					
State of Connecticut taxable GO Bond		287,413	0.15%	A+	A1
Money Market Funds					
Federated Government Obligations		402,670	0.21%	AAAm	Aaa-mf
Obligation of United States government					
US Treasury Notes		71,130,861	37.61%	AA+	Aaa
TOTAL	\$ 1	89,110,454	100.00%	=	
Cash Deposits:					
Qualified Public Depository	\$	40,526,069			
Petty cash & change funds	•	20,494			
Fiscal service/agent ^(b)		43,888,521			
TOTAL cash and investments	\$ 2	73,545,538			
(-)	_				

On June 30, 2017, the District had total investments by issuer with credit ratings as outlined below:

^(a) Not rated

^(b) Cash with fiscal agents include \$21,578,103 held with Brevard County, FL that is comingled with other funds in consolidated bank accounts; \$2,441,975 held with US Bank in First American Government Obligations and \$19,810,402 held with US Bank in First American Treasury Obligations with a weighted average maturity of 34 days and 26 days, respectively. Funds held in First American are at a constant NAV of \$1.00 at all times, have a credit rating of AAAm and Aaamf by S&P and Moody's, and allow a maximum 7-day redemption of proceeds. These funds invest 100% of the shares in U.S. government debt securities and repurchase agreements and are not subject to redemption fees or liquidity gates. The participants own a share of the fund and not a share of the underlying assets in the fund; Funds totaling \$58,041 held with the State Board of Education and managed by the State Board of Administration.

As of June 30, 2017, the District had the following issuer concentrations that represents 5 percent or more of the District's investments:

_		Percent of Total
Investment	Fair Value	Investments
United States Treasury	\$ 71,130,861	37.61%
Federal Agencies & Instrumentalities		
Federal Home Loan Bank ^(a)	21,402,728	11.32%
Intergovernmental Investment Pool		
FEITF ^(b)	37,490,834	19.83%
Total	\$ 130,024,423	

^(a) Investments in Federal Home Loan Bank are held in the following percentages by fund: 7.93% in Operating, 1.70 % in Self Insurance, and 1.69% in Health Insurance.

^(b)Funds in FEITF are for short-term liquidity needs.

> Fair Value Measurement

In 2016, the District implemented GASB *Statement No. 72, Fair Value Measurement and Application* issued in February 2015. According to GASB 72, all assets meeting the definition of an investment should be reported using certain valuation techniques and categorized in a hierarchy per the below:

Valuation Techniques:

- *Market Approach* uses prices and other relevant information generated by market transactions involving identical or comparable assets
- *Cost Approach* measures FV based on the current cost to replace the present service capacity of an asset,
- *Income Approach* converts future amounts, such as cash flows or income and expenses to a single current, discounted amount.

Hierarchy Levels:

- Level 1 Inputs quoted prices in active markets for identical assets
- *Level 2 Inputs* inputs other than quoted prices included within Level 1 that are observable for the asset or liability. These inputs are derived from or corroborated by observable market data through correlation or by other means.
- Level 3 Inputs unobservable inputs used only when relevant Level 1 and Level 2 inputs are unavailable.

The District uses the market approach for fair value measurements. The techniques used in the District's fair value measurements include institutional bond quotes obtained through third party independent pricing services such as IDSI and Kenny Municipals and matrix pricing obtained through our custodian of record. The collateralized repurchase agreement valuation techniques include quotes through third party pricing services for the underlying securities and unobservable inputs that include a credit valuation adjustment (CVA) component to evaluate the credit risk of the of the District.

As of June 30, 2017, the district has investments in the following levels:

Investments at Fair Value	 Value	Hierarchy Level	Effective Duration
Collateralized Repurchase Agreement	\$ 3,960,044	3	n/a
Commercial Paper	32,887,246	2	0.25
Corporate Notes	7,456,726	2	1.02
Federal Agencies & Instrumentalities	35,494,660	2	1.50
Municipal Bonds	287,413	2	1.11
US Treasury Notes	 71,130,861	2	0.86
Total at Fair Value	\$ 151,216,950		
Investments Measured at Net Asset Value (NAV)			
Intergovernmental Investment Pool	\$ 37,490,834		
Money Market Funds	 402,670		
Total at NAV	\$ 37,893,504		
Total Investments	\$ 189,110,454		

Investments held at NAV

In accordance with GASB 72, the investments measured at net asset value (NAV) per share are not assigned a level in the fair value hierarchy. As of June 30, the District had 2 investment types measured at NAV. These are money market funds held in Federated Government Obligations and the Florida Education Investment Trust Fund (FEITF).

Money Market funds held with the Federated Government Obligations Fund maintain a constant NAV \$1.00 at all times, allow a maximum 7-day redemption of proceeds, have no unfunded commitments, have a weighted average maturity of 34 days, and invest 100% in U.S. government securities. This fund will not institute liquidity fees or redemptions gates on the government money market funds. The fund's investment objective is to pursue current income consistent with stability of principal and liquidity.

Funds are held with FEITF and are valued using an NAV of \$1.00 per share based on amortized cost. This fund has a weighted average maturity of 37 days, allows unlimited daily redemptions and investments with a 1-day minimum holding period, and has no unfunded commitments. The fund's investment objective is to provide investors with the highest possible investment yield while maintaining liquidity, preserving capital, and maintaining a stable net asset value (NAV) of \$1.00 per share. For more information, see the following external investment pool information (page 57).

Liabilities Held by Other Parties as Assets

The District currently has a proportionate share of the net pension liability in the Florida Retirement System (as discussed in Note 15). This is administered by the State Board of Administration (SBA) and includes separate financial statements.

The SBA has statutory responsibility for custody and investment of pension plans assets. Section 215.47, Florida Statutes, gives the SBA the authority to invest in a range of instruments, including security lending agreements. All of the investments are reported at fair value in accordance with GASB 31. Realized and unrealized gains and losses are reflected in the statements of changes in net position as "Net appreciation in fair value."

The fair values of the plans' assets are obtained or estimated in accordance with Global Pricing Guidelines established with the SBA's custodian bank, BNY Melon. BNY Melon uses a variety of independent pricing sources and designates certain vendors as the primary source based on asset type, class, or issue. BNY Melon monitors pricing information supplied by these primary sources and may use a supplemental pricing source or change the primary pricing source if any of the following occurs.

- The price of a security is not received from the primary pricing source.
- The primary pricing source no longer provides prices for a particular assets type, class, or issue.
- The SBA or its portfolio investment manager challenges a price and BNY Melon reviews the price with the vendor, who agrees that the price provided by that vendor may not be appropriate.
- The price from the primary source exceeds BNY Melon's price tolerance checkpoints and results in a vendor comparison review where another source is deemed to be more appropriate by BNY Mellon.

The District currently has an OPEB liability for former employees who retire and their eligible dependents. However, this is an actuarial calculation that does not represent an investment held in any security or fund. This plan is funded on a pay-as-you-go basis.

Donated Assets

Acquisition value is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty at the acquisition date. It is a market-based entry price. Fair value, on the other hand, is an exit price—the price that would be received to sell an asset or paid to transfer a liability. Acquisition value is a measurement at the initial transaction date using the replacement cost or the settlement amount measurement attribute. Per GASB 72, acquisition value should be used for the following assets:

- Donated capital assets
- Donated works of art, historical treasures, and similar assets
- Capital assets that a government receives in a service concession arrangement.

The District currently has land, furniture and equipment, computer equipment, works of art, and vehicles as donated assets. These assets are reported at acquisition value.

> External Investment Pools and Pool Participants

In 2016, the District implemented GASB Statement No. 79, *Certain External Investment Pools and Pool Participants* issued in December 2015. The statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria. The specific criteria address:

- How the external investment pool transacts with participants
- Requirements for portfolio maturity, quality, diversification, and liquidity
- Calculation and requirements of a shadow price (amortized cost vs. market value)

The District currently holds funds in a local government investment pool of the FEITF. This fund meets the requirements for GASB 79. The FEITF is a common-law trust organized as an intergovernmental investment pool under the authority of the Florida Interlocal Cooperation Act of 1969 and Section 218.415, Florida Statutes. The fund is not registered with the Securities Exchange Commission (SEC), but is valued using

amortized cost and operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

As of June 30, 2017, the District has \$37,490,834 invested with FEITF. This fund has a daily liquidity with unlimited investments and redemptions. The weighted average maturity of the fund is 37 days and the weighted average life is of the fund is 54 days. The fund has investments in negotiable certificate of deposits, commercial paper, repurchase agreements, certificate of deposit – FHLB Letter of Credit, Federal Agencies, and US Treasury Notes. The investment advisor, on behalf of the fund, determines the net asset value of the shares at the close of each business day and monitors the difference between the amortized cost and market value on a monthly basis (shadow price). The Trustees of the fund can suspend the right of withdrawal or postpone the date of payment if the Trustees determine that there is an emergency that makes the sale of a Portfolio's securities or determination of its net asset value not reasonably practical.

All underlying securities in the fund have a credit rating of A or better by S&P. The credit rating of the FEITF fund is AAAm by S&P and signifies a high level of safety of investment principal and capacity to maintain a \$1.00 per share NAV. The district owns a share of the pool and not a share of the underlying assets in the pool.

4. Due from Other Agencies

The schedule below represents amounts owed to the District from other state/federal sources and other local sources. All amounts are expected to be collected in full.

Funds/Source		Amount
General fund:		
Brevard County Tax Collector:		
Unremitted property taxes - current year	\$	77,505
Other - state		438,412
Other - local		1,189,938
Special revenues funds:		
Contracted programs		7,637,183
Food services		186,125
Capital funds:		
Local discretionary surtax fund		7,374,469
Brevard County Tax Collector:		
Unremitted property taxes - current year		21,073
PECO		1,560,424
Capital outlay & debt service		24,366
Capital other		58,104
Total due from other agencies - governmental funds	\$1	8,567,599

5. Changes in Capital Assets

Changes in capital assets for the year ended June 30, 2017 are presented in the table below:

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017		
Governmental activities	July 1, 2010	Additions	Deddetions	Julie 30, 2017		
Capital assets, not being depreciated:						
Land	\$ 36,419,074	\$ -	\$ -	\$ 36,419,074		
Construction in process	21,676,430	29,938,701	(8,654,723)	42,960,408		
Software in process	4,150,000			4,150,000		
Total capital assets, not being depreciated	62,245,504	29,938,701	(8,654,723)	83,529,482		
Capital assets, being depreciated:						
Improvements	70,360,859	530,693	-	70,891,552		
Buildings and fixed equipment	1,426,887,160	8,254,482	-	1,435,141,642		
Furniture, fixtures and equipment	78,788,240	4,846,226	(6,793,399)	76,841,067		
Motor vehicles	44,738,620	2,280,806	(1,002,858)	46,016,568		
AV materials and computer software Property under capital lease	7,664,376	125,865	(2,960,192)	4,830,049		
Total capital assets, being depreciated	1,628,439,255	16,038,072	(10,756,449)	1,633,720,878		
Less accumulated depreciation:						
Improvements	(53,292,710)	(2,997,398)	-	(56,290,108)		
Buildings and fixed equipment	(722,930,406)	(28,933,563)	-	(751,863,969)		
Furniture, fixtures and equipment	(72,463,165)	(3,371,577)	6,793,399	(69,041,343)		
Motor vehicles	(37,217,893)	(2,042,934)	1,002,858	(38,257,969)		
AV materials and computer software	(7,652,728)	(52,565)	2,960,192	(4,745,101)		
Property under capital lease						
Total accumulated depreciation	(893,556,902)	(37,398,037)	10,756,449	(920,198,490)		
Total capital assets, net	\$ 797,127,857	\$ 8,578,736	\$ (8,654,723)	\$ 797,051,870		
Depreciation expense was charged to funct Governmental activities:	ions as follows:	Amount	-			
Pupil transportation services		\$ 1,639,677				
Unallocated (direct depreciation excluded	d)	35,758,360	_			
Total depreciation expense-governmenta	l activities (1)	\$ 37,398,037	-			

	_	Balance y 1, 2016	Additions	D	eletions	Balance June 30, 2017	
Business-type activities:							
Capital assets, being depreciated:							
Improvements	\$	126,903	\$ -	\$	-	\$	126,903
Buildings and fixed equipment		48,268	-		-		48,268
Furniture, fixtures and equipment		585,295	5,278		(34,029)		556,544
Motor vehicles		13,881	-		-		13,881
AV materials and computer software		48,576	-		(35,500)		13,076
Total capital assets, being depreciated		822,923	 5,278		(69,529)		758,672
Less accumulated depreciation:							
Improvements other than buildings		(75,836)	(8,460)		-		(84,296)
Buildings and fixed equipment		(35,246)	(296)		-		(35,542)
Furniture, fixtures and equipment		(580,561)	(4,957)		34,029		(551,489)
Motor vehicles		(13,881)	-		-		(13,881)
AV materials and computer software		(48,576)	 		35,500		(13,076)
Total accumulated depreciation		(754,100)	(13,713)		69,529		(698,284)
Total capital assets, net	\$	68,823	\$ (8,435)	\$	-	\$	60,388

6. Accrued Liabilities

Accrued liabilities reported on the statement of net position at June 30, 2017, were as follows:

	Primary Government								
	Governmental Activities		Business-Type Activities			Total			
Liabilities:									
Accounts payable	\$	6,543,119	\$	3,156	\$	6,546,275			
Contracts payable		13,038,296		-		13,038,296			
Retainage payable		1,604,386		-		1,604,386			
Accrued salaries		15,786,069		111,051		15,897,120			
Accrued benefits		11,099,618				11,099,618			
Total accrued liabilities	\$	48,071,488	\$	114,207	\$	48,185,695			

7. Certificates of Participation

Outstanding certificates of participation at June 30, 2017, are as follows:

	Amount	Interest Rates	Lease Term Origi		Original
Series Outstanding	Outstanding	(Percent)	Maturity	ty Amount	
Series 2004-QZAB ^(a)	\$ 4,408,000	-	2020	\$	4,408,000
Series 2008A	56,000,000	5.05	2036		56,000,000
Series 2013A	91,320,000	3.250-5.00	2030		91,320,000
Series 2013B	28,600,000	1.981-2.473	2020		50,900,000
Series 2014	62,310,000	3.25-5.00	2030		62,310,000
Series 2015B	12,095,000	5.00	2025		12,095,000
Series 2015C	88,100,000	3.00-5.00	2032		88,600,000
Series 2017A	52,425,000	3.00-5.00	2032		52,425,000
Series 2017B	29,960,000	2.450	2026		29,960,000
Total Minimum Bond Payments	\$ 425,218,000			\$	448,018,000

^(a) Interest on this debt is "paid" by the United States government through the issuance of federal income tax credit to the holder of the QZABs. The rate of return to the holders was established by the U.S. governement at the time of the sale.

The District has entered into financing arrangements, which are characterized as lease-purchase agreements, with the Brevard County School Board Leasing Corporation (Corporation) whereby the District secured financing of various educational facilities and equipment. The financing was accomplished through the issuance of certificates of participation by the Corporation to third-party investors, to be repaid from the proceeds of rents paid by the District.

As a condition of the financing arrangements, the District has given ground leases on District property to the Corporation, with rental fees of \$1 per year, except for the 2004-Qualified Zone Academy Bonds (QZAB), which are secured by fire alarm systems, intercom systems, structured cabling, and telephone equipment at fifteen schools. The initial terms of the leases end on the earlier of the maturity date or the date on which the certificates are paid in full; however, if lease obligations remain outstanding, the ground leases may be renewed for additional terms as specified in the arrangements. The properties covered by the ground leases are, together with improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the leases and to provide for the rent payments through to the end of the term, the District may be required to surrender the properties included under the ground lease agreements for the benefit of the securers of the certificates as specified by the arrangement.

The District properties included in the ground leases under lease purchase arrangements include:

Series 1996B Certificates of Participation Bayside High School Longleaf Elementary School Melbourne High School Additions Pinewood Elementary School Additions Titusville High School Additions Westside Elementary School Series 2002 Certificates of Participation Cambridge Elementary School Addition Cocoa Beach Jr. /Sr. High School Addition Columbia Elementary School Addition **Discovery Elementary School Addition** Edgewood Jr. High School Endeavour Elementary School Addition Gardendale Elementary School Addition Gemini Elementary School Addition Indialantic Elementary School Addition Jupiter Elementary School Addition Lewis Carroll Elementary School Addition Manatee Elementary School McAuliffe Elementary School Addition Mila Elementary School Addition Mims Elementary School Addition Palm Bay Elementary School Addition Palm Bay High School Addition Port Malabar Elementary School Addition **Quest Elementary School** Riverview Elementary School Addition **Tropical Elementary School Addition** Turner Elementary School Addition University Park Elementary School Addition West Shore Jr. /Sr. High School Addition Series 2004A Certificates of Participation Rockledge High School Addition Viera High School

Series 2006A Certificates of Participation Astronaut High School Cocoa Beach Jr. /Sr. High School Coquina Elementary School Addition Imperial States Elementary School Addition Johnson Middle School Addition McNair Middle School Addition Mims Elementary School Addition Palm Bay High School Stevenson Elementary School Addition Sunrise Elementary School Titusville High School Viera High School Addition Series 2007B Certificates of Participation Astronaut High School Cocoa Beach Jr. /Sr. High School Coquina Elementary School Addition Imperial Estates Elementary School Addition Johnson Middle School Addition McNair Middle School Addition Mims Elementary School Addition Palm Bay High School Stevenson Elementary School Addition Titusville High School Series 2007C Certificates of Participation Bayside High School Cocoa Stadium Melbourne High School Merritt Island High School Rockledge High School Satellite High School West Shore Jr. /Sr. High School Series 2008A Certificates of Participation Heritage High School

With the exception of the Series 2004-QZAB issue, lease payments are payable semiannually, on July 1 and January 1. The Series 2004-QZAB Certificates of Participation were issued under a special program whereby the certificates, bearing an original issue date of March 26, 2004, will mature on March 26, 2020, for the original \$4,408,000 issuance amount. There is no interest cost for borrowing funds under this program. Mandatory lease payment deposits of \$557,309 were required for five consecutive years beginning on June 15, 2005 through June 15, 2009. It is anticipated that these deposits, along with investment earnings, will be sufficient to redeem the certificates at maturity.

The following table provides a schedule of the District's future minimum lease payments under the lease agreements as of June 30, for all outstanding certificates of participation, including the Series 2004 QZAB:

Fiscal year ending June 30	cal year ending June 30 Total		Principal		 Interest
2018	\$	35,307,043	\$	16,435,000	\$ 18,872,043
2019		36,710,998		18,275,000	18,435,998
2020		40,967,304		23,083,000	17,884,304
2021		35,295,683		18,020,000	17,275,683
2022		37,651,610		21,185,000	16,466,610
2023-2027		187,594,955		120,925,000	66,669,955
2028-2032		187,698,988		151,295,000	36,403,988
2033-2037		63,242,205		56,000,000	 7,242,205
Total Minimum Lease Payments	\$	624,468,786	\$	425,218,000	\$ 199,250,786
Add: Unamortized Premium		43,010,748		43,010,748	 -
Total Certificates of Participation	\$	667,479,534	\$	468,228,748	\$ 199,250,786

8. State School Bonds

State School Bonds are issued by the State Board of Education on behalf of the District. The bonds mature serially and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is pledged as security for these bonds. The State Board of Education and the State Board of Administration are responsible for administering the debt service requirements and all compliance regarding issuance and reporting.

The District receives annual financial data from the Florida Department of Education for recording the District's portion of the motor vehicle license revenues and related debt service and other expenditures. Total funding sources received in the current fiscal year are \$1,166,559 all of which relates to debt service.

Outstanding State Board of Education Bonds are as follows:

Bond Type	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To	Original Amount
Series 2009-A	\$ 200,000	5.00	2019	\$ 800,000
Series 2010-A	135,000	4.00-5.00	2022	210,000
Series 2011-A	670,000	3.00-5.00	2023	5,375,000
Series 2014-A	662,000	3.00-5.00	2025	817,000
Series 2014-B	430,000	2.00-5.00	2020	1,062,000
Series 2017-A	362,000	5.00	2026	362,000
Total Bonds Payable	\$2,459,000			\$8,626,000

The following table provides a schedule of the District's future minimum lease payments for State Board of Education Bonds:

Fiscal year ending June 30	Total		Total		Principal		Interest	
State School Bonds:								
2018	\$	768,008	\$	659,000	\$	109,008		
2019		447,890		366,000		81,890		
2020		348,840		285,000		63,840		
2021		315,850		265,000		50,850		
2022		322,600		285,000		37,600		
2023-2027		649,550		599,000		50,550		
Total Minimum Bond Payments	\$	2,852,738	\$	2,459,000	\$	393,738		
Add: Unamortized Premium		445,987		445,987		-		
Total Bonds Payable	\$	3,298,725	\$	2,904,987	\$	393,738		

9. Defeased Debt

Certificates of Participation

On March 8, 2017, the District issued Refunding Certificates of Participation, Series 2017A, in the amount of \$52,425,000 to advance refund a portion of its outstanding Certificates of Participation, Series 2007B, maturing on and after July 1, 2017. The net proceeds of \$59,395,515 (including a premium of \$6,982,377 and after payment of \$445,931 in underwriting fees and issuance costs plus an additional \$434,069 of legally available funds) were placed in an irrevocable escrow until the refunded certificates are called on July 1, 2017. As a result, \$58,185,000 of the Series 2007B certificates are considered to be defeased and the liability for those certificates has been removed from the government-wide financial statements.

The Series 2017A Refunding Certificates were issued to reduce the total debt service over the next sixteen years by \$6,978,245 and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt net of refunding costs) of \$4,920,147.

On April 3, 2017, the District issued Refunding Certificates of Participation, Series 2017B, in the amount of \$29,960,000 to forward refund a portion of its outstanding Certificates of Participation, Series 2007A, maturing on and after July 1, 2017. The net proceeds of \$30,192,000 (after payment of \$116,500 in underwriting fees plus an additional \$348,500 legally available funds) were placed in an irrevocable escrow until the refunded certificates are called on July 1, 2017. As a result, \$29,495,000 of the Series 2007A certificates are considered to be defeased and the liability for those certificates has been removed from the government-wide financial statements.

The Series 2017B Refunding Certificates were issued to reduce the total debt service over the next ten years by \$3,093,973 and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt net of refunding costs) of \$2,747,038.

State School Bonds

The State Board of Education issued Capital Outlay Refunding Bonds, Series 2017A, on April 27, 2017 for \$35,805,000. A portion of these bonds, totaling \$10,060,000, was used to refund, on a current basis, the SBE Capital Outlay Bonds, Series 2006A bonds and \$29,840,000 of the SBE Capital Outlay Bonds, Series 2008A bonds. The District did not participate in the Series 2008A bonds.

The District's portion of the Series 2017A bonds totaled \$362,000 and was used to refund, on a current basis, \$415,000 of the District's portion of the Series 2006A bonds. The District's pro rata share of the net proceeds of the 2017A bonds totaled \$421,030 (including a premium of \$54,828 after deduction of \$2,040 by the Department for the District's pro rata share of underwriting fees, insurance, and other issuance cost plus an additional \$6,242 of the District's portion of the sinking funds available) was placed in a trust account to refund the Series 2006A. The refunded 2006A bonds were called for redemption immediately following the date of delivery. As a result, \$415,000 of the Series 2006A bonds are considered to be legally defeased and have been removed from the government-wide financial statements.

The District's portion of the Series 2017A bonds resulted in a reduction in total debt service of \$63,226 over the next nine years and \$35,610 in economic gain.

Prior-year Defeasance of Debt

In prior years, the District defeased certain certificates of participation, in substance, by placing the proceeds of new certificates of participation in an irrevocable trust to provide for all future debt service payments on the old debt. Accordingly, the trust account assets and liabilities for the defeased debt are not included in the District's financial statements. On June 30, 2017, \$106,175,000 of certificates of participation outstanding is considered defeased.

10. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2017:

Description		Balance		A 1141-1-1-		Detections	L	Balance		Due in
Description		July 1, 2016		Additions		Deductions	J	une 30, 2017		One Year
GOVERNMENTAL ACTIVITIES										
Certificates of participation payable	\$	446,688,000	\$	82,385,000	\$	103,855,000	\$	425,218,000	\$	16,435,000
Plus unamortized net premium		41,127,981		6,982,377		5,099,610	\$	43,010,748		3,188,653
Net certificate of participation payable		487,815,981		89,367,377		108,954,610		468,228,748		19,623,653
Bonds payable	\$	3,131,000	\$	362,000	\$	1,034,000	\$	2,459,000	\$	659,000
Plus unamortized net premium	•	465,946	•	54,828	•	74,787	,	445,987	·	80,879
Net bonds payable		3,596,946		416,828		1,108,787		2,904,987		739,879
Estimated claims payable		15,975,921		72,356,690		70,977,557		17,355,054		8,674,892
Compensated absences payable		39,364,745		20,479,567		19,068,171		40,776,141		4,690,402
OPEB obligation		37,684,482		-		1,501,235		36,183,247		-
Net Pension Liability		225,909,686		148,061,321		27,414,159		346,556,848		-
Total governmental activities	\$	810,347,761	\$	330,681,783	\$	229,024,519	\$	912,005,025	\$	33,728,826
BUSINESS-TYPE ACTIVITIES										
Compensated absences payable	\$	209,093	\$	266,766	\$	239,177	\$	236,682	\$	14,868
OPEB obligation		404,535		-		14,973		389,562		-
Net Pension Liability		2,017,673		1,476,651		273,408		3,220,916		-
Total business-type activities	\$	2,631,301	\$	1,743,417	\$	527,558	\$	3,847,160	\$	14,868

For the governmental activities, compensated absences and other post-employment benefits are generally liquidated with resources of the General Fund. Estimated insurance claims are liquidated with resources from internal service funds. Compensated absences and other post-employment benefits for business-type activities are generally liquidated with the enterprise funds.

11. Arbitrage Payable

Certain long-term debt obligations are subject to Section 148 of the Internal Revenue Code. The code requires a rebate to the federal government for interest earned on tax exempt proceeds if the earnings exceed the interest cost on the related debt. Pursuant to the IRS regulations, the arbitrage liabilities have been calculated for outstanding Certificates of Participation, and the District's liability is zero as of June 30, 2017.

12. Interfund Receivables, Payables, and Transfers

The following is a summary of interfund receivables and payables reported in the fund financial statements:

	Interfund		
Funds	Receivables	Payables	
Major funds:			
General	\$ 5,157,583	\$ -	
Capital projects - tax levy	145,319	-	
Special revenue - contracted programs	-	5,157,583	
Nonmajor governmental funds:			
Capital projects - PECO	-	145,319	
Total	\$ 5,302,902	\$5,302,902	

The interfund receivables/payables at June 30, 2017, are primarily due to the reclassification of cash balances in the District's Master Account in order to cover cash deficits in Special Revenue – contracted programs, and Capital Projects - PECO funds. The interfund receivables and payables represent the payments of expenditures paid by one fund for another fund and will be repaid within 12 months after year end.

The following is a summary of interfund transfers reported in the fund financial statements:

	Interfund		
Funds	Tranfers In	Transfers Out	
Major funds:			
General	\$ 6,977,756	\$ 4,013,185	
Debt service-other	36,092,542	-	
Capital projects- local capital improvement	-	40,771,263	
Other capital projects	3,733,605	-	
Nonmajor governmental funds			
Food Service	-	1,720,420	
Internal service funds:			
Workman's Comp	2,000,000	-	
General and Auto Liablity Insurance	-	-	
Enterprise		2,299,035	
Total	\$ 48,803,903	\$ 48,803,903	

The District transferred \$36,092,542 from the Capital projects - local capital improvement fund to the principal and interest payments due for certificates of participation and \$4,678,721 to the General fund for the property insurance. The District also transferred \$2,013,185 federally connected funds from the General fund to Capital Other and \$2,000,000 to Workman's Comp to cover additional claims. Food service transferred \$1,720,420 to Other capital to fund additional renovation and maintenance of the District's kitchens. An interfund transfer of \$2,299,035 was completed from the Enterprise Fund to the General Fund to fulfill the schools' requirement for budget cuts at the District.

13. Schedule of Revenue Sources

The following is a schedule of the District's state and federal revenue for the year ended June 30, 2017:

State Revenue Sources	А	mount
Florida education finance program (FEFP) ^(a)		
Class size reduction	\$ 7	9,980,890
ESE guaranteed allocation	2	9,701,296
Supplemental academic instruction	1	9,437,414
Transportation	1	0,203,905
Instructional materials		6,239,379
Reading allocation		3,269,816
Workforce development program		3,809,489
Safe schools		1,607,625
Teachers Classroom Supply Assistance		1,180,342
DJJ supplemental allocation		178,397
FEFP - all other	16	9,786,151
School recognition program		2,518,801
Capital outlay and debt service withheld for SBE bonds		2,743,337
Voluntary prekindergarten program		2,259,336
Gross receipts tax (public education capital outlay)		2,616,664
Charter school capital outlay		1,457,307
District Discretionary Lottery Funds		1,237,932
Food service supplement		343,807
Other		
Motor vehicle license tax		207,557
Racing commission funds		223,250
Pre-school projects		256,228
Workforce performance-based incentives		-
Miscellaneous		3,221,983
Total	\$ 34	2,480,906

^(a) Source: FEFP 2016-17 fourth calculation (Final calculation not available as of preparation date)

Federal Revenue Sources	Amount
Contracted Programs	
Title I	\$ 18,013,218
IDEA	18,863,337
Head Start	4,768,587
Other	9,125,340
Food service program	23,197,866
Other federal funds	2,469,141
Total	\$ 76,437,489

14. Property Taxes

The following table represents a summary of millages and taxes levied for the fiscal year ended June 30, 2017 based on the District's final Certification of School Taxable Value received from the Brevard County Property Appraiser.

		Taxes
	Millages	Levied
General Fund		
Nonvoted school tax:		
Required local effort	4.668	\$ 167,458,352
Basic discretionary local effort	0.748	26,833,515
Capital Projects Fund		
Nonvoted tax:		
Local capital improvements	1.500	53,810,524
TOTAL	6.916	\$ 248,102,391

15. Pension Obligations

Retirement Plans – Defined Benefit Pension

The District follows GASB Statement No. 68, Accounting and Financial Reporting for Pensions, for reporting the employer's proportionate share of the net pension liabilities for the FRS and HIS defined benefit pension plans.

General information regarding the Florida Retirement System (FRS)

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1988 to add the Deferred Retirement Option Program (DROP) under the defined benefit and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan to assist retired members of any state-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the District are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapters 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action of the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information is available from the Florida Department of Management Services.

FRS Pension Plan

Plan Description - The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit plan, with a DROP for eligible employees. The general classes of membership are as follows:

- 1. Regular Members of FRS who do not qualify for membership in other classes.
- 2. Elected County Officers Members who hold specified elective offices in local government.
- 3. Senior Management Service Members in senior management level positions.

Employees enrolled in the Plan prior to July 1, 2011, vest after six years of credible service and employees enrolled on or after July 1, 2011, vest after eight years of service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or at any time after 33 years of credible service. Members of both Plans may include up to four years of credit for military service toward credible service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The FRS pension plan provides retirement, disability, death benefits, and annual cost-of-living adjustments, as well as supplements for certain employees to cover social security benefits lost by virtue of retirement system membership.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with a FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided - Benefits under the FRS Pension Plan are computed on the basis of age and/or years of service, average final compensation and service credit. Credit for each year of service is provided as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, average final compensation is the average of five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty, regular disability, or survivors' benefits. As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, and has service credit on or after July 1, 2001, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. The FRS Pension Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Contributions - The State of Florida establishes contribution rates for participating employers and employees. Contribution rates during the 2016-17 fiscal year were as follows:

	Percent of	Gross Salary
Class or Plan	Employee	Employer ^(a)
Florida Retirement System, Regular	3.00	7.26
Florida Retirement System, Elected County Officers	3.00	42.27
Florida Retirement System, Senior Manager	3.00	21.43
Deferred Retirement Option Program - Applicable to		
members from all of the above classes	0.00	12.88
Florida Retirement System, reemployed retiree	(b)	(b)

Notes: (a) Employer rates include 1.66 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.04 percent for administrative costs of the Investment Plan.

(b) Contribution rates are dependent upon the retirement class in which reemployed.

Pension Liabilities, Pension Expense, Deferred Outflows and Deferred Inflows of Resources - At June 30, 2017, the District reported a liability of \$214,382,850 for its proportionate share of the Plan's net pension liability. The respective net pension liabilities were measured as of June 30, 2016 and the amounts used to calculate each of the net pension liabilities was determined by an actuarial valuation as of July 1, 2016. The District's proportionate share of the liability was based on the District's 2015-16 fiscal year contributions relative to the total 2015-16 fiscal year contributions of all participating members. At June 30, 2016, the District proportionate share was 0.849038350 percent, which was a decrease of 0.00024864679 from its proportionate share measured as of June 30, 2015.

For fiscal year ended June 30, 2017, the District recognized the Plan pension expense of \$10,103,931. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to the pensions from the following sources:

	Deferred Outflows		Defe	erred Inflows
Description	of Resources		of	Resources
Differences between expected and actual experience	\$ 16,414,800		\$	1,996,049
Change in Assumptions		12,969,521		-
Net difference between projected and actual earnings on				
pension plan investments		55,415,353		-
Changes in proportion and differences between District				
contributions and proportionate share of contributions		43,932		4,386,956
District contributions subsequent to the measurement date		21,706,235		-
Total	\$	106,549,841	\$	6,383,005

The defer outflows related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$21,706,235, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amortization	
2018	10,434,87	9
2019	10,434,87	9
2020	32,039,22	4
2021	21,924,68	0
2022	2,778,78	1
Thereafter	848,15	8
Total	\$ 78,460,60	1

Actuarial Assumptions - The total pension liability in the July 1, 2016, actuarial valuation was determined using the following actuarial assumption, applied to all periods included in the measurement:

Inflation	2.60 percent
Salary increases	3.25 percent, average, including inflation
Investment rate of return	7.65 percent, net of pension plan investment
	expenses, including inflation

Mortality rates were based on the Generational RP-2000 with Projection Scale BB.

The actuarial assumptions used in the June 30, 2016, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013. As a result of the 2016 actuarial experience study, the inflation rate assumption remained the same at 2.60%, the real payroll growth assumption decreased from 1.00% to 0.65%, and the overall payroll growth rate assumption remained the same at 3.25%. The long-term expected rate of return decreased from 7.65% to 7.60%.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

			Compound	
		Annual	Annual	
	Target	Arithmetic	(Geometric)	Standard
Asset Class	Allocation ^(a)	Return	Return	Deviation
Cash	1.00%	3.00%	3.00%	1.70%
Fixed income	18.00%	4.70%	4.60%	4.60%
Global equity	53.00%	8.10%	6.80%	17.20%
Real Estate (Property)	10.00%	6.40%	5.80%	12.00%
Private Equity	6.00%	11.50%	7.80%	30.00%
Strategic investments	12.00%	6.10%	5.60%	11.10%
Total	100.00%			
Assumed inflation - Mean		2.60%		1.90%

The target allocation and best estimates of arithmetic and geometric real rates of return for each major lass are summarized in the following table:

Note: ^(a) As outlined in the Plan's investment policy.

Discount Rate - The discount rate used to measure the total pension liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating members will be made at statutorily required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 7.60 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.60 percent) and one percentage point higher (8.60 percent) than the current rate.

	Current			
	1% Decrease Discount Rate 1% Incre			
	6.60%	7.60%	8.60%	
District's proportionate share of net				
pension liability (asset)	\$ 394,693,341	\$ 214,382,850	\$ 64,298,179	

Pension Plan Fiduciary Net Position - Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

Payables to the Pension Plan - At June 30, 2017, the District reported a payable of \$3,886,229 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2017.

HIS Pension Plan

Plan description - The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided - For fiscal year June 30, 2017, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of creditable service completed at the time of retirement multiplied by \$5. The payments are at least \$30 but no more than \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under a state-administered retirement system must provide proof of health insurance coverage, which can include Medicare.

Contributions - The HIS Plan is funded by the required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For fiscal year ended June 30, 2017, the contribution rate was 1.26 percent of payroll pursuant to section 112.363, Florida Statutes. The state contributed 100 percent of its statutorily required contributions for the current and preceding three years. HIS contributions are deposited in a separate trust fund from which HIS payments are authorized. HIS benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provided full subsidy benefits to all participants, benefits may be reduced or cancelled.

The District's contributions to the HIS defined benefit pension plan totaled \$5,981,332 for the fiscal year ended June 30, 2017.

Pension Liabilities, Pension Expense, Deferred Outflows, and Deferred Inflows of Resources - At June 30, 2017, the District reported a liability of \$135,394,914 for its proportionate share of the Plan's net pension liability. The respective net pension liabilities were measured as of June 30, 2016 and the amounts used to calculate each of the net pension liabilities was determined by an actuarial valuation as of July 1, 2016. The District's proportionate share of the liability was based on the District's 2015-16 fiscal year contributions relative to the total 2015-16 fiscal year contributions of all participating members. At June 30, 2016, the District proportionate share was 1.161730818 percent, which was an increase of 0.00033605255 from its proportionate share measured as of June 30, 2015.

For fiscal year ended June 30, 2017, the District recognized the HIS Plan pension expense of \$5,111,841. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to the pensions from the following sources:

	Deferred Outflows		Deferred Inflows	
Description	of Resources		of Resources	
Differences between expected and actual experience	\$	-	\$	308,380
Change in Assumptions		21,246,904		-
Net difference between projected and actual earnings on				
pension plan investments		68,459		-
Changes in proportion and differences between District				
contributions and proportionate share of contributions		2,799,790		2,579,434
District contributions subsequent to the measurement date		5,981,332		
Total	\$	30,096,485	\$	2,887,814

The defer outflows related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$5,981,332, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30	Amortization	
2018	\$	3,601,618
2019		3,601,618
2020		3,588,582
2021		3,582,325
2022		3,568,994
Thereafter		3,284,202
Total	\$	21,227,339

Actuarial Assumptions - The total pension liability in the July 1, 2016, actuarial valuation was determined using the following actuarial assumption, applied to all periods included in the measurement:

Inflation	2.60 percent
Salary increases	3.25 percent, average, including inflation
Investment rate of return	2.65 percent, net of pension plan investment
	expenses, including inflation

Mortality rates were based on the Generational RP-2000 with Projection Scale BB.

While an experience study had not been completed for the HIS Plan, the actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the FRS Plan.

Discount Rate - The discount rate used to measure the total pension liability was 2.85 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 2.85 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (1.85 percent) and one percentage point higher (3.85 percent) than the current rate.

	Current		
	1% Decrease	1% Increase	
	1.85%	2.85%	3.85%
District's proportionate share of net			
pension liability (asset)	\$ 155,328,728	\$ 135,394,914	\$ 118,850,937

<u>Pension Plan Fiduciary Net Position</u> - Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

<u>Payables to the Pension Plan</u> - At June 30, 2017, the District reported a payable of \$698,328 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2017.

FRS – Defined Contribution Pension Plan

The District contributes to the FRS Investment Plan (Investment Plan), a defined contribution pension plan, for its eligible employees electing to participate in the Investment Plan. The Investment Plan is administered by the Florida State Board of Administration (SBA), and is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report. Service retirement benefits are based upon the value of the member's account upon retirement.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of the investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established or may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected County Officers, etc.) as the FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices.

For all membership classes, employees are immediately invested in their own contributions and are vested after one year of service for employer contributions and investment earning, regardless of membership class.

If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including service credit represented by the transferred funds) to be vested for these funds and earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee with forfeit the accumulated account balance. For fiscal year ended June 30, 2017, the information for the amount of forfeitures was unavailable from the SBA; however, management believed that these amounts, if any, would be immaterial to the District.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to received guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

Required employer and employee contributions for the fiscal year end June 30, 2017, were \$4,322,673 and \$1,650,166, respectively.

16. Other Postemployment Benefits (OPEB) Payable

Plan Description - The Other Postemployment Benefits Plan is a single-employer benefit plan administered by the District. Pursuant to the provision of the Section 112.0801, Florida Statutes, former employees who retire from the District, and eligible dependents, may continue to participate in the District's respective medical/prescription, vision, dental, and life insurance plans as long as they pay the full premium applicable to coverage elected. The District subsidizes the premium rates for the medical/prescription plan paid by the retirees by allowing them to participate in the plan at the blended group premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The vision, dental, and life insurance plans do not result in an implicit subsidy. The OPEB plan issues a stand-alone financial report.

Funding Policy - The District plans to fund this post-employment benefit on a pay-as-you go basis. As of January 1, 2016, 255 retirees received medical/prescription benefits. The District provided \$1,492,251 toward the annual OPEB cost.

Annual OPEB Cost and Net OPEB Obligations - The following table shows the District's annual OPEB cost for the year, the amount contributed to the plan, and changes in the District's net OPEB obligation:

Description	Amount
Normal cost (service cost for one year)	\$ 669,286
11 year amortization of unfunded actuarial accrued liability	1,372,496
Interest on normal cost and amortization	 -
Annual required contribution	 2,041,782
Interest on net OPEB obligation	1,523,561
Adjustment to annual required contribution	(3,589,300)
Annual OPEB cost (expense)	 (23,957)
Net employer contribution for FYE 6/30/17	 (1,492,251)
Increase/(Decrease) in net OPEB obligation	(1,516,208)
Net OPEB obligation, July 1, 2016	38,089,017
Net OPEB obligation, June 30, 2017	\$ 36,572,809

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation as of June 30, 2017 and the preceding year were as follows:

			Percentage of	
		Annual	Annual OPEB	Net OPEB
Fiscal Year Ended	0	PEB Cost	Cost	Obligation
June 30, 2015	\$	371,594	747.6%	\$ 40,915,453
June 30, 2016	\$	52,129	5522.0%	\$ 38,089,017
June 30, 2017	\$	(23,957)	-6228.9%	\$ 36,572,809

Funded Status and Funding Progress as of June 30, 2017:

Actuarial accrued liability	\$ 15,036,030
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	\$ 15,036,030
Funded ratio	0.0%
Covered payroll (active plan members)	\$ 274,049,030
UAAL as a percentage of covered payroll	5.49%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment and termination, mortality, and the healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the

financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions - Projection of benefits for financial reporting purposes are based on the substantive plan provisions, as understood by the employer and participating members, and include the type of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and participating members. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of calculations.

In the January 1, 2016, OPEB actuarial valuation, and the actuarial roll-forward dated July 12, 2017, the results were derived using the entry age actuarial cost method with an amortization of the unfunded actuarial accrued liability as a level percent of expected payroll. The amortization period used is closed, and the remaining amortization period at June 30, 2017, is 11 years. Because the OPEB liability is currently unfunded, the actuarial assumptions include a 4 percent discount rate, a 2.5 percent inflation rate, a 4 percent investment return, and a 3.25 percent projected salary increase. Both the annual OPEB cost and the unfunded actuarial accrued liability decreased when compared to the previous valuation.

A few factors contributed to the decrease: an increase in projected cost of coverage with a relatively decreased actual cost; a decrease in the percentage of premiums and costs of benefits for short and long term medical; a decrease in the assumed rate of retiree medical coverage acceptance and continuation; and the plan is not projected to be assessed the Excise Tax on High-Cost Employer Health Plans until after it becomes effective. The actuarial assumption annual healthcare cost trend rate beginning January 1, 2016 is 6.50 percent, and is being revised to 6.25 percent beginning January 1, 2017. The trend rates will then decrease by 0.25 percent each subsequent year until 2020 to reach a value of 5 percent. The ultimate value of 4.77 percent in 2020 reflects an expected impact of an additional 0.42 percent representing an estimate of the Federal Excise Tax.

17. Commitments

The District uses encumbrance accounting for recording purchase order commitments for goods and services and has recorded \$41,205,261 in encumbrances for major funds and \$5,997,278 in non-major funds at June 30, 2017. The District has also recorded the following construction contract commitments as of June 30, 2017 which may include encumbrances:

Project	Balance Committed
at Failure	\$ 6,825
Andersen ES Attachment F	1,614,729
Apollo ES Surtax Renewal Attachment F	1,754,715
Atlantis ES Tech. Upgrades Attachment F	62,727
Audubon ES Surtax Renewal Phase 3 Attachment F	62,114
Bayside HS Attachment F	1,394,782
Capeview ES Surtax Renewal Attachment F	63,122
Central MS Health Clinic Risk Management Funds	11,449
Cocoa HS Track Rehabilitation LCIF Funds	228,380
Columbia ES Cooler/Freezer Replacement Food Services Capital	75,119
Columbia ES Kitchen Hood Fan Rplc. Repair at Failure Surtax	48,123
DeLaura MS Pedestrian Walkway LCIF Funds	66,236
DeLaura MS Phase 4 HVAC and Gym AC Upgrades CO&DS Funds	1,402,316
DeLaura MS Surtax Renewal Phase 3 Attachment F	195,049
Discovery ES 10 Air HVAC Units Rplc. Bldg. 10 Repair at Failure Surtax	78,753
Discovery ES Surtax Renewal Attachment F	66,150
Discovery ES Waste Water Treatment Plant Update LCIF Funds	441,371
District-Wide Security Attachment F	3,586,093
Eau Gallie HS Pre Construction Aviation Bldg. LCIF Funds	79,253
Eau Gallie HS Sewer Improvements Attachment F	6,100
Fairglen ES Surtax Renewal Attachment F	1,615,652
Freedom 7 ES Cooler/Freezer Replacement Food Services Capital	43,473
FY 17 Portable Relocation for SAP for FY18	147,074
Gardendale Relocation Personnel LCIF Funds	117,992
Hoover MS Surtax Renewal Attachment F	2,241,763
Jackson MS Health Clinic Risk Management Funds	17,028
Jackson MS Surtax Renewal Attachment F	2,146,789
Jefferson MS Cooling Tower Rplc. Surtax Renewal Attachment F	25,895
Johnson MS Cooler/Freezer Replacement Food Services Capital	58,492
Kennedy MS Surtax Renewal Attachment F	1,922,343
Lewis Carroll ES HVAC Upgrades Surtax Attachment F	106,866
Lockmar ES AHU Replacement Surtax Renewal Attachment F	15,877
Lockmar ES Therapy Pool Conversion to Classroom LCIF Funds	8,469
Longleaf ES Surtax Tech. Upgrades Attachment F	61,569
McAuliffe ES Rplc. Kitchen Hood Fan Repair at Failure Surtax	48,123

Project (continued)	Balance Committed
McLarty Stadium Seating Upgrades by GC LCIF Funds	\$ 89,527
Meadowlane Primary ES Replace Failure Surtax Bard Unit	28,217
Meadowlane Primary ES Surtax Tech. Upgrades Attachment F	68,493
Melbourne HS Kitchen Remodel/Renovation Food Services Capital	372,838
Melbourne HS Surtax Renewal Attachment F	3,836,380
Merritt Island Storm Water Grant Upgrades	460,871
Merritt Island Swimming Pool Renovation LCIF Funds	85,698
Palm Bay ES Cooler/Freezer Replacement Food Services Capital	52,949
Palm Bay ES Surtax Renewal Phase 2 Attachment F	19,103
Pinewood ES Surtax Renewal Attachment F	1,269,009
Port Malabar ES Cooler/Freezer Replacement Food Services Capital	40,838
Port Malabar ES HVAC+Bacnet Controller Repair at Failure Surtax	91,375
Port Malabar ES Lift Station Renovation LCIF Funds	275,289
Roosevelt ES Surtax Renewal Attachment F	260,663
Sabal ES Surtax Renewal Attachment F	1,468,195
Satellite HS Cooler/Freezer Replacement Food Services Capital	50,532
Satellite HS Rplc. 2 Kitchen Exhaust Fans Repair at Failure Surtax	23,500
Satellite HS Track Rehabilitation LCIF Funds/School Base Funds	201,451
Saturn ES Surtax Renewal Attachment F	2,006,401
Sea Park ES Surtax Renewal Attachment F	37,476
Sherwood ES Surtax Renewal Attachment F	328,426
Southwest MS Surtax Renewal Attachment F	1,716,848
Stone MS Conversion Room 514 LCIF Funds	212,947
Stone MS Surtax Renewal Phase 1 Attachment F	2,916,584
Titusville HS Bldg., 19 Pre Construction	4,220
Tropical ES Surtax Renewal Attachment F	25,674
Turner ES Surtax Renewal Attachment F	1,038,452
West Melbourne ES Surtax Renewal Attachment F	774,846
Westshore JR/SR HS Kitchen Remodel/Renovation Food Services Capital	366,855
Westshore JR/SR Rplc. 2 Roof Top Units Repair at Failure Surtax	155,346
Westside ES Bldg. Envelope Renewal LCIF Funds	167,471
Westside ES Surtax Renewal MEP Upgrades Attachment F	583,929
Total Commitme	ents \$ 38,851,214

18. Risk Management - Self Insured Programs

The District is exposed to various casualty risks including workers' compensation related injuries to employees and volunteers, state tort claims (auto and general liability exposures), and allegations of wrongful or intentional acts that result in claims of negligence sometimes handled in state court, but are for the most part typically handled in federal court jurisdictions. The District utilizes a third-party administrator to adjust or handle all of these claims. In addition to the self-insured portion of these casualty claims, the District procures insurance with high deductibles to reduce the effect of excessive losses for all of these exposures through

commercial insurance companies. A list of these exposures and how they are treated can be found below. In the last three years, no claim has exceeded the self-insured retention limits as stated in statute and though no claim exceeded the self-insured limit the district further protects itself by purchasing insurance to protect the district in the event of this type of loss exposure.

In addition to casualty loss exposure the District provides employees and their dependents with health insurance through multiple self-insurance programs including prescription drug benefits all of which are administered through a third-party administrator. Under both casualty and healthcare programs, claims are presented to the service agents for processing and payment. The third-party administrator sends the District a monthly invoice to reimburse them for the claims paid during each month of the year as well as to cover their charge for providing this service on the District's behalf.

Workers' Compensation: Work related injuries to officers, employees, and official school volunteers' liability claims

- The first \$500,000 of each workers' compensation claim is paid via the District's self-insurance trust funds. These claims are administered through a third-party administrator, Sedgwick CMS.
- All workers' compensation claims with values in excess of \$500,000 are paid via an excess workers' compensation policy purchased through a commercial insurance carrier and adjusted through the same third-party administrator as was for the first \$500,000 in losses.

General Liability and Automobile Liability Claims:

- The first \$200,000 of any single incident, single individual, or \$300,000 for multiple claims that arise from a single incident are paid via the District's self-insured trust funds. These claims are capped at the above stated figures by state law specifically Florida Statute 768.28 better known as the state's doctrine of Sovereign Immunity. All of these claims are administered through a third-party administrator, Sedgwick CMS.
- Florida Statute 768.28 provides for payments in excess of the above stated figures if the legislature approves a claims bill allowing for such payment. The District also purchases a commercial insurance policy to pay a maximum of \$1,000,000 if any claim should exceed the deductible of \$500,000. The insurance carrier is BRIT Global Specialty USA, a division of Lloyds, London.

Errors and Omissions Liability Claims:

- The first \$250,000 of each wrongful act is self-insured via the District's self-insured trust funds. Though these claims are not adjusted by Sedgwick CMS, this third-party administrator handles and pays the fees associated with claim investigation, legal representation, and claim settlement/payout.
- For claims in excess of \$250,000 the district purchases a commercial insurance policy that will pay up to an annual aggregate of \$2,000,000. The insurance carrier is BRIT Global Specialty USA, a division of Lloyds, London.

Self-Insured Health Claims:

• The District offers a self-insurance plan covering certain health and prescription drug benefits and utilizes several choices of providers under the plan. Benefits are offered to active employees and their dependents as well as retirees. Under these plans, a portion of the benefits offered is paid by the District and a portion is paid by employees through payroll deduction. Retirees are required to pay the full premium amount for plan coverage at the blended employee premium rate.

The liability for workers' compensation is \$10,975,453, general liability is \$1,307,167, automobile liability is \$395,174, and medical claims is \$4,677,260 for a total amount of \$17,355,054. The liability amounts were determined based on claims adjusters' evaluation of individual claims and management's evaluation, along with actuarial calculations with respect to the probable number and nature of claims arising from losses that have been incurred but have not yet been reported.

The following schedule represents the changes in claims liability for the past two fiscal years for the District's self-insurance program:

	Balance	Current Year	Claims Payments	Balance
Fiscal Year	July 1	Claims		June 30
2015-16	\$ 14,972,305	\$ 66,428,378	\$ (65,424,762)	\$ 15,975,921
2016-17	\$ 15,975,921	\$ 72,356,690	\$ (70,977,557)	\$ 17,355,054

Commercially Purchased Insurance

The District is also exposed to various risks that could result in severe financial loss or losses that due to the minimal cost are better treated with commercial insurance. These exposures are related to property loss, boiler and machinery related losses, employee crime/theft, and under and above ground fuel storage tanks.

Property Insurance:

- Losses related to fire, earthquake, non-named storms, theft/vandalism, etc., are subject to a deductible of \$100,000 and will pay a maximum loss of \$150,000,000 for any one incident.
- Losses related to named windstorms and flood damage are subject to 3 percent per building replacement value as a deductible. The windstorm deductible is further limited to a maximum loss per storm of \$15,000,000 before insurance pays for the remaining amount of the loss subject to the maximum loss limit for a named windstorm. To trigger insurance coverage all building damage when totaled together must exceed \$500,000. Once the minimum loss deductible is met, the policy will pay a maximum of \$110,000,000 toward the District's losses.

Boiler and Machinery:

• Losses related to boiler or machinery failure are subject to a deductible of \$25,000 and will pay up to \$50,000,000 in equipment breakdown and property damage.

Employee Theft/Crime:

• Losses related to cash theft or mishandling of assets are subject to a \$25,000 deductible and will reimburse the District up to \$2,500,000 in the event of a loss.

Under and Above Ground Storage Tanks:

• Losses related to diesel and gasoline fuel spills are subject to a \$5,000 deductible and will reimburse the District up to \$1,000,000 toward expenses related to clean up and recovery.

During the fiscal year ended June 30, 2017 the District did not experience any significant reductions in insurance coverage nor did any claim settlement as noted in any area above exceed the insurance coverage purchased in each of the last three fiscal years.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA Notes to the Basic Financial Statements June 30, 2017

19. Internal Service Funds

The following is a summary of financial information reported in the internal service funds for the year ended June 30, 2017:

	Total	Medical Insurance	Worker's Compensation	General/Auto Liability
Total assets	\$ 41,421,722	\$ 25,736,491	\$ 13,578,096	\$ 2,107,135
Liabilities and net position:				
Accounts payable	1,007,852	40,322	824,373	143,157
Salaries and benefits payable	-	-	-	-
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other agencies	-	-	-	-
Estimated insurance claims payable	17,355,054	4,677,260	10,975,453	1,702,341
Net position:				
Unrestricted net position	23,058,816	21,018,909	1,778,270	261,637
Total liabilities and net position	\$ 41,421,722	\$ 25,736,491	\$ 13,578,096	\$ 2,107,135
Revenues:				
Premium contributions	71,005,868	66,365,165	3,506,304	1,134,399
Investment earnings	55,682	27,553	26,905	1,224
Loss recoveries	-	-	-	-
Other	4		4	
Total revenues	71,061,554	66,392,718	3,533,213	1,135,623
Total expenses	(74,430,329)	(67,084,397)	(6,353,761)	(992,171)
Transfers	2,000,000		2,000,000	
Change in net position	\$ (1,368,775)	\$ (691,679)	\$ (820,548)	\$ 143,452

20. Fund Balance Reporting

Effective for fiscal years after June 15, 2009, GASB issued Statement No. 54, *Fund Balance Reporting and Fund Balance* Definitions (*GASB 54*). The intention of the GASB 54 is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the District's financial statements. The reporting standard establishes a heirarchy for fund balance classifications and the constraints imposed on the uses of those resources. GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The District has inventory items that are considered nonspendable. The District has no nonspendable funds related to endowment.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA Notes to the Basic Financial Statements June 30, 2017

In addition to the nonspendable fund balances, GASB 54 has provided a heirarchy of *spendable* fund balances, based on a heirarchy of spending constraints.

- <u>Restricted</u> fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- <u>Committed</u> fund balances that contain self imposed constraints of the government from its highest level of decision making authority.
- <u>Assigned</u> fund balances that contain self imposed constraints of the government to be used for a particular purpose.
- <u>Unassigned</u> fund balances of the general fund that are not constrained for any particular purpose.

The District has classified its fund balance with the following hierarchy:

Nonspendable: The District has inventory of \$2,694,616 classified as nonspendable.

Spendable: The District has classified the spendable fund balances as *Restricted*, *Assigned*, and *Unassigned* and considers each to have been spent when expenditures are incurred. The District does not have a policy regarding either committed or assigned fund balances, and has reported no committed fund balances in its financial statements. When assigned and unassigned balances are available for use, assigned resources will be used first and then unassigned resources will be used as needed.

- <u>Restricted for Capital Projects, State Categoricals, Debt Service, and Food Services</u> Florida Statute requires that certain revenues be specifically designated for the purposes of capital and debt service requirements, certain designated state categorical spending and other earmarked spending programs, and food services. These funds have been included in the restricted category of fund balance. The restricted fund balances for capital projects, state categoricals, debt service, and food services total \$102,045,382, \$6,519,283, \$4,050,910, and \$12,547,124 respectively.
- <u>Assigned for School Operations and Capital Projects</u> The School Board has set aside certain fund balances for school operations and capital projects. For fiscal year 2017, the assigned fund balance is \$7,873,518 of which \$2,591,483 is for school operations and \$5,282,035 is for capital projects not restricted for a particular purpose.
- <u>Unassigned</u> The unassigned fund balance for the general fund is \$47,642,853.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA Notes to the Basic Financial Statements June 30, 2017

	General Fund	Debt Service Fund - Other	Local Capital Improvement	Other Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances			I			
Nonspendable:						
Inventory	884,684	\$ -	\$ -	\$ -	\$ 1,809,932	\$ 2,694,616
Restricted:						
Capital projects	-	-	27,021,021	71,205,684	3,818,677	102,045,382
State categoricals	6,519,283	-	-	-	-	6,519,283
Debt service	-	3,999,111	-	-	51,799	4,050,910
Food Services	-	-	-	-	12,547,124	12,547,124
Assigned:						
School operations	2,591,483	-	-	-	-	2,591,483
Capital projects	-	-	-	5,282,035	-	5,282,035
Unassigned:	47,642,853	-	-	-	-	47,642,853
Total fund balances	\$ 57,638,303	\$ 3,999,111	\$ 27,021,021	\$ 76,487,719	\$ 18,227,532	\$ 183,373,686

The below table is a summary of the fund balance classifications for the District at June 30, 2017:

The District has set aside "contingency reserves" per Board Policy 6120, to help sustain the financial stability of the District during times of emergency spending for items such as disaster recovery and revenue shortfalls that could potentially occur after the current year's budget adoption. Policy 6120 requires at least 3 percent of the current year's annual estimated general fund revenues to be reserved for contingency purposes. In the event these reserves are needed, a majority vote of the Board is required before using these funds and the Superintendent is required to provide a financial plan to the Board to restore the funds to the minimum 3 percent amount, along with a timeline for restoration. The contingency funds of \$19,880,369 are included as part of the unassigned general fund balance of \$47,642,853 and equates to 3.66 percent of fiscal year 2017 total general fund revenues including transfers-in.

21. Litigation

The School Board is a defendant in a number of lawsuits as of June 30, 2017. It is the opinion of the District's management, after giving consideration to the District's related insurance coverage, as well as the Florida statutory limitations on governmental liability on uninsured risks, that the amount of losses resulting from litigation, which exceeded the above-mentioned limits, would not be material to the financial position of the District.

DISTRICT SCHOOL BOARD OF BREVARD COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF FUNDING PROGRESS OTHER POSTEMPLOYMENT BENEFITS PLAN June 30, 2017

Actuarial Valuation	Actuaria of As			l Accrued Liability rojected Unit Credit	Unfun	ded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percent of Covered Payroll
Date	(a)	(//////)/	(b)	Onrun	(b-a)	(a/b)	(c)	[(b-a)/c]
Jan. 1, 2012	\$		- \$	102,590,291	\$	102,590,291	0.0%	\$ 260,502,913	39.38%
Jan. 1, 2014	\$		- \$	15,541,538	\$	15,541,538	0.0%	\$ 263,365,971	5.90%
Jan. 1, 2016	\$		- \$	15,036,030	\$	15,036,030	0.0%	\$ 274,049,030	5.49%

DISTRICT SCHOOL BOARD OF BREVARD COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF EMPLOYER CONTRIBUTIONS OTHER POSTEMPLOYMENT BENEFITS PLAN

	Annual Required		Percentage of Annual	
Fiscal Year	Contribution	Amount	Required	Net OPEB
Ending	(ARC)	Contributed	Contribution	Obligation
6/30/2015	1,971,166	2,777,883	140.93%	40,915,453
6/30/2016	1,962,490	2,878,565	146.68%	38,089,017
6/30/2017	2,041,782	1,492,251	73.09%	36,572,809

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School Board of Brevard County, Florida Schedule of Proportionate Share of Net Pension Liability Florida Retirement System Pension Plan Last 10 Fiscal Years*

	2017	2016	2015	2014
School Board of Brevard County, Florida's proportion of the net pension liability (asset) School Board of Brevard County, Florida's proportionate share of the net pension	0.849038350%	0.873903029%	0.876490442%	0.889368881%
liability (asset)	\$ 214,382,250	\$ 112,876,297	\$ 53,295,762	\$ 153,099,968
School Board of Brevard County, Florida's				
covered-employee payroll	\$ 360,321,185	\$ 358,930,491	\$ 342,344,742	\$ 334,805,743
School Board of Brevard County, Florida's				
proportionate share of the net pension				
liability (asset) as a percentage of its covered-				
employee payroll	59.50%	31.45%	15.57%	45.73%
Plan fiduciary net position as a percentage of				
the total pension liability	84.88%	92.00%	96.09%	88.54%

School Board of Brevard County, Florida Schedule of Contributions Florida Retirement System Pension Plan Last 10 Fiscal Years*

	 2017	2016	2015	2014
Contractually required contribution Contributions in relation to the	\$ 21,706,235	\$ 20,797,389	\$ 21,306,498	\$ 19,133,147
contractually required contribution	\$ (21,706,235)	\$ (20,797,389)	\$ (21,306,498)	\$ (19,133,147)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Brevard County District School Board's covered-employee payroll Contributions as a percentage of covered-	\$ 360,321,185	\$ 358,930,491	\$ 342,344,742	\$ 334,805,743
employee payroll	6.02%	5.79%	6.22%	5.71%

School Board of Brevard County, Florida Schedule of Proportionate Share of Net Pension Liability Health Insurance Subsidy Pension Plan Last 10 Fiscal Years*

	2017	2016	2015	2014
School Board of Brevard County, Florida's proportion of the net pension liability (asset) School Board of Brevard County, Florida's proportionate share of the net pension	1.161730818%	1.128125564%	1.126860263%	1.177649683%
liability (asset)	\$ 135,394,914	\$ 115,051,062	\$ 105,364,184	\$ 102,529,889
School Board of Brevard County, Florida's				
covered-employee payroll	\$ 360,321,185	\$ 358,930,491	\$ 342,344,742	\$ 334,805,743
School Board of Brevard County, Florida's proportionate share of the net pension liability (asset) as a percentage of its covered-				
employee payroll	37.58%	32.05%	30.78%	30.62%
Plan fiduciary net position as a percentage of the total pension liability	0.97%	0.50%	0.99%	1.78%

School Board of Brevard County, Florida Schedule of Contributions Health Insurance Subsidy Pension Plan Last 10 Fiscal Years*

		2017	2016	2015	2014
Contractually required contribution Contributions in relation to the	\$	5,981,332	\$ 5,958,246	\$ 4,312,398	\$ 3,860,244
contractually required contribution	\$	(5,981,332)	\$ (5,958,246)	\$ (4,312,398)	\$ (3,860,244)
Contribution deficiency (excess)	\$	-	\$ -	\$ -	\$ -
Brevard County District School Board's covered-employee payroll Contributions as a percentage of	\$3	360,321,185	\$ 358,930,491	\$ 342,344,742	\$ 334,805,743
covered-employee payroll		1.66%	1.66%	1.26%	1.15%

DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND For the Escal Your Ended June 20, 2017

For the Fiscal Year Ended June 30, 2017

		Budgeted Amo	unts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES						
Federal Direct Federal Through State and Local	3100 3200	694,794.00 1,889,592.00	403,202.00 2,065,939.00	403,202.00 2,065,939.00	0.00	
State Sources	3300	343,693,544.00	336,199,973.00	336,199,974.00	1.00	
Local Sources:	2200	5 15,055,51 1100	550,157,575100	550,155,57,100	100	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	186,520,191.00	187,636,629.00	187,636,629.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423			0.00	0.00	
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X			0.00	0.00	
Impact Fees	3496			0.00	0.00	
Other Local Revenue		6,554,391.00	10,128,528.00	10,128,528.00	0.00	
Total Local Sources	3400	193,074,582.00	197,765,157.00	197,765,157.00	0.00	
Total Revenues		539,352,512.00	536,434,271.00	536,434,272.00	1.00	
EXPENDITURES Current:						
Instruction	5000	363,111,368.00	367,101,424.00	349,883,024.00	17,218,400.00	
Student Support Services	6100	18,661,569.00	19,434,761.00	19,121,374.00	313,387.00	
Instructional Media Services	6200	7,164,082.00	7,300,569.00	7,218,900.00	81,669.00	
Instruction and Curriculum Development Services	6300	12,816,636.00	14,205,641.00	14,153,827.00	51,814.00	
Instructional Staff Training Services Instruction-Related Technology	6400 6500	1,537,824.00 8,636,920.00	3,148,528.00 9,183,247.00	2,276,407.00 8,796,174.00	872,121.00 387,073.00	
Board	7100	1,130,536.00	1,278,973.00	1,140,604.00	138,369.00	
General Administration	7200	1,166,460.00	1,268,833.00	1,161,302.00	107,531.00	
School Administration	7300	37,304,923.00	38,084,757.00	38,124,791.00	(40,034.00)	
Facilities Acquisition and Construction	7410	733,331.00	2,359,917.00	648,221.00	1,711,696.00	
Fiscal Services	7500	2,675,003.00	2,879,758.00	2,661,265.00	218,493.00	
Food Services Central Services	7600 7700	172,508.00 6,104,282.00	233,867.00 7,613,511.00	233,867.00 6,512,060.00	0.00 1,101,451.00	
Student Transportation Services	7800	18,827,107.00	18,642,893.00	17,525,480.00	1,117,413.00	
Operation of Plant	7900	46,149,905.00	47,628,869.00	44,924,733.00	2,704,136.00	
Maintenance of Plant	8100	11,965,043.00	12,147,294.00	9,984,539.00	2,162,755.00	
Administrative Technology Services	8200	3,886,944.00	3,938,022.00	3,561,068.00	376,954.00	
Community Services Debt Service: (Function 9200)	9100	193,302.00	536,778.00	382,308.00	154,470.00	
Redemption of Principal	710			0.00	0.00	
Interest	720			0.00	0.00	
Due and Fees	730			0.00	0.00	
Miscellaneous	790			0.00	0.00	
Capital Outlay:	7420	07 (02 00	227.040.00	246 218 00	(0.270.00)	
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	97,692.00 1,037,851.00	237,940.00 2,175,992.00	246,318.00 1,540,969.00	(8,378.00) 635,023.00	
Total Expenditures	7500	543,373,286.00	559,401,574.00	530,097,231.00	29,304,343.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(4,020,774.00)	(22,967,303.00)	6,337,041.00	29,304,344.00	
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds Premium on Sale of Bonds	3710			0.00	0.00	
Discount on Sale of Bonds	3791 891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements	3793			0.00	0.00	
Discount on Lease-Purchase Agreements	893			0.00	0.00	
Loans	3720			0.00	0.00	
Sale of Capital Assets Loss Recoveries	3730 3740		100,805.00	0.00 100,805.00	0.00	
Proceeds of Forward Supply Contract	3760	I	100,003.00	0.00	0.00	
Face Value of Refunding Bonds	3715			0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Refunding Lease-Purchase Agreements	3755	 		0.00	0.00	
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894			0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00	
Transfers In	3600	6,964,722.00	6,977,756.00	6,977,756.00	0.00	
Transfers Out	9700	(2,013,185.00)	(4,013,185.00)	(4,013,185.00)	0.00	
Total Other Financing Sources (Uses)		4,951,537.00	3,065,376.00	3,065,376.00	0.00	
SPECIAL ITEMS				0.00	0.00	
EXTRAORDINARY ITEMS				0.00	0.00	
Net Change in Fund Balances	+	930,763.00	(19,901,927.00)	9,402,417.00	29,304,344.00	
Fund Balances, July 1, 2016	2800	48,235,886.00	48,235,886.00	48,235,886.00	0.00	
Adjustments to Fund Balances	2891			0.00	0.00	
Fund Balances, June 30, 2017	2700	49,166,649.00	28,333,959.00	57,638,303.00	29,304,344.00	

DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUNDS - FOOD SERVICES, IF MAJOR For the Fiscal Year Ended June 30, 2017

	Budgeted Amounts							
	Account Number	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)			
REVENUES	INUIIDEI	Original	1 mdl	Amounts	i usiuve (negative)			
Federal Direct	3100			0.00	0.00			
Federal Through State and Local	3200			0.00	0.00			
State Sources	3300			0.00	0.00			
Local Sources:								
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,			0.00	0.00			
Operational Purposes	3423			0.00	0.00			
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			0.00	0.00			
Capital Projects	3423			0.00	0.00			
Local Sales Taxes	3418, 3419			0.00	0.00			
Charges for Service - Food Service	345X			0.00	0.00			
Impact Fees	3496			0.00	0.00			
Other Local Revenue				0.00	0.00			
Total Local Sources	3400	0.00	0.00	0.00	0.00			
Total Revenues		0.00	0.00	0.00	0.00			
EXPENDITURES								
Current:	5000			0.00	0.00			
Instruction	5000			0.00	0.00			
Student Support Services Instructional Media Services	6100 6200		alatik	0.00	0.00			
Instructional Media Services	6200		-IIV Left Bian	0.00	0.00			
Instructional Staff Training Services	6400		Intentionau	0.00	0.00			
Instruction-Related Technology	6500	rhis	Page Intentionally Left Blank	0.00	0.00			
Board	7100			0.00	0.00			
General Administration	7200			0.00	0.00			
School Administration	7300			0.00	0.00			
Facilities Acquisition and Construction	7410			0.00	0.00			
Fiscal Services	7500			0.00	0.00			
Food Services	7600			0.00	0.00			
Central Services	7700			0.00	0.00			
Student Transportation Services	7800			0.00	0.00			
Operation of Plant	7900			0.00	0.00			
Maintenance of Plant	8100			0.00	0.00			
Administrative Technology Services Community Services	8200 9100			0.00	0.00			
Debt Service: (Function 9200)	9100			0.00	0.00			
Redemption of Principal	710			0.00	0.00			
Interest	720			0.00	0.00			
Dues and Fees	730			0.00	0.00			
Miscellaneous	790			0.00	0.00			
Capital Outlay:								
Facilities Acquisition and Construction	7420			0.00	0.00			
Other Capital Outlay	9300			0.00	0.00			
Total Expenditures		0.00	0.00	0.00	0.00			
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00			
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710			0.00	0.00			
Premium on Sale of Bonds	3791			0.00	0.00			
Discount on Sale of Bonds	891			0.00	0.00			
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00			
Premium on Lease-Purchase Agreements	3793			0.00	0.00			
Discount on Lease-Purchase Agreements	893			0.00	0.00			
Loans	3720			0.00	0.00			
Sale of Capital Assets	3730			0.00	0.00			
Loss Recoveries	3740			0.00	0.00			
Proceeds of Forward Supply Contract	3760			0.00	0.00			
Face Value of Refunding Bonds	3715			0.00	0.00			
Premium on Refunding Bonds	3792			0.00	0.00			
Discount on Refunding Bonds	892 3755			0.00	0.00			
Refunding Lease-Purchase Agreements Premium on Refunding Lease-Purchase Agreements	3755			0.00	0.00			
	894			0.00	0.00			
Discount on Refunding Lease-Purchase Agreements				0.00	0.00			
Discount on Refunding Lease-Purchase Agreements Payments to Refunding Escrow Agent (Function 9299)	760			0.00				
	760 3600			0.00	0.00			
Payments to Refunding Escrow Agent (Function 9299)				0.00 0.00	0.00			
Payments to Refunding Escrow Agent (Function 9299) Transfers In	3600	0.00	0.00		0.00			
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out	3600	0.00	0.00	0.00 0.00	0.00			
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS	3600	0.00	0.00	0.00	0.00			
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3600	0.00	0.00	0.00 0.00 0.00	0.00 0.00 0.00			
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	3600			0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00			
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	3600 9700	0.00	0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00			
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS EXTRAORDINARY ITEMS	3600			0.00 0.00 0.00 0.00				

DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MAJOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2017

	Budgeted Amounts			Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES Federal Direct	2100	6 448 620 00	8 002 810 00	8 002 810 00	0.00
Federal Direct Federal Through State and Local	3100 3200	6,448,639.00 41,468,507.00	8,002,819.00 42,767,663.00	8,002,819.00 42,767,663.00	0.00
State Sources	3300	43,520.00	464,184.00	464,184.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			0.00	0.00
Capital Projects	3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees Other Local Revenue	3496		11,910.00	11,910.00	0.00
Total Local Sources	3400	0.00	11,910.00	11,910.00	0.00
Total Revenues		47,960,666.00	51,246,576.00	51,246,576.00	0.00
EXPENDITURES					
Current:					
Instruction	5000	27,926,010.00	22,568,388.00	22,568,388.00 5.920,852.00	0.00
Student Support Services Instructional Media Services	6100 6200	7,053,279.00	5,920,852.00 53,958.00	5,920,852.00	0.00
Instructional Media Services	6300	13,350,647.00	12,093,522.00	12,093,522.00	0.00
Instructional Staff Training Services	6400	4,604,230.00	3,777,450.00	3,777,450.00	0.00
Instruction-Related Technology	6500	856,977.00	1,560,344.00	1,560,344.00	0.00
Board	7100	151.00	676.00	676.00	0.00
General Administration	7200	2,260,249.00	2,125,232.00	2,125,232.00	0.00
School Administration Facilities Acquisition and Construction	7300 7410	185,910.00 187.00	253,507.00 220,308.00	253,507.00 220,308.00	0.00
Fiscal Services	7500	38,169.00	38,137.00	38,137.00	0.00
Food Services	7600	28,780.00	38,851.00	38,851.00	0.00
Central Services	7700	22,844.00	22,807.00	22,807.00	0.00
Student Transportation Services	7800	481,152.00	315,257.00	315,257.00	0.00
Operation of Plant	7900	112,057.00	94,722.00	94,722.00	0.00
Maintenance of Plant	8100 8200	11,752.00	1,829.00 44,235.00	1,829.00 44,235.00	0.00
Administrative Technology Services Community Services	9100	998,424.00	1,197,066.00	1,197,066.00	0.00
Debt Service: (Function 9200)	9100	550,121.00	1,177,000.00	1,177,000.00	0.00
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous Capital Outlay:	790			0.00	0.00
Facilities Acquisition and Construction	7420	252,567.00	418,169.00	418,169.00	0.00
Other Capital Outlay	9300	771,179.00	501,266.00	501,266.00	0.00
Total Expenditures		58,954,564.00	51,246,576.00	51,246,576.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(10,993,898.00)	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans Sale of Capital Assets	3720 3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755			0.00 0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses) SPECIAL ITEMS	+	0.00	0.00	0.00	0.00
OI ECIAL ITENIO				0.00	0.00
EXTRAORDINARY ITEMS	+ +				
Net Change in Fred Del	┥───┼	(10.003.000.00)	0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2016	2800	(10,993,898.00) 10,993,898.00	0.00	0.00 0.00	0.00
Adjustments to Fund Balances	2800	10,773,070.00		0.00	0.00
Fund Balances, June 30, 2017	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP, IF MAJOR For the Fiscal Year Ended June 30, 2017

	1	Budgeted	Amounts		Variance with	
	Account	Budgeled	Amounts	Actual	Final Budget -	
	Number	Original	Final	Amounts	Positive (Negative)	
REVENUES						
Federal Direct	3100			0.00	0.00	
Federal Through State and Local State Sources	3200 3300			0.00	0.00	
Local Sources:	3300			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			0.00	0.00	
Capital Projects Local Sales Taxes	3423 3418, 3419			0.00	0.00	
Charges for Service - Food Service	345X			0.00	0.00	
Impact Fees	3496			0.00	0.00	
Other Local Revenue				0.00	0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues		0.00	0.00	0.00	0.00	
EXPENDITURES						
Current:	5000			0.00	0.00	
Instruction Student Support Services	5000 6100			0.00	0.00	
Instructional Media Services	6200			0.00	0.00	
Instruction and Curriculum Development Services	6300		c fatentionally Left Blank	0.00	0.00	
Instructional Staff Training Services	6400		. oft Blant	0.00	0.00	
Instruction-Related Technology	6500		nally Lt	0.00	0.00	
Board	7100		Intention	0.00	0.00	
General Administration	7200	Pas	eu	0.00	0.00	
School Administration	7300	This		0.00	0.00	
Facilities Acquisition and Construction	7410			0.00	0.00	
Fiscal Services Food Services	7500 7600			0.00	0.00	
Central Services	7700			0.00	0.00	
Student Transportation Services	7800			0.00	0.00	
Operation of Plant	7900			0.00	0.00	
Maintenance of Plant	8100			0.00	0.00	
Administrative Technology Services	8200			0.00	0.00	
Community Services	9100			0.00	0.00	
Debt Service: (Function 9200)	710			0.00	0.00	
Redemption of Principal Interest	710 720			0.00	0.00	
Dues and Fees	730			0.00	0.00	
Miscellaneous	790			0.00	0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420			0.00	0.00	
Other Capital Outlay	9300			0.00	0.00	
Total Expenditures	_	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00	
Issuance of Bonds	3710			0.00	0.00	
Premium on Sale of Bonds	3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements	3793			0.00	0.00	
Discount on Lease-Purchase Agreements	893			0.00	0.00	
Loans Sala of Conital Acasta	3720			0.00	0.00	
Sale of Capital Assets Loss Recoveries	3730 3740			0.00	0.00	
Proceeds of Forward Supply Contract	3760			0.00	0.00	
Face Value of Refunding Bonds	3715		<u> </u>	0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds	892			0.00	0.00	
Refunding Lease-Purchase Agreements	3755			0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600			0.00	0.00	
Transfers Out	9700			0.00	0.00	
Total Other Financing Sources (Uses)	2700	0.00	0.00	0.00	0.00	
SPECIAL ITEMS		5.00	0.00	0.00	0.00	
				0.00	0.00	
EXTRAORDINARY ITEMS						
				0.00	0.00	
Net Change in Fund Balances	2000	0.00	0.00	0.00	0.00	
Fund Balances, July 1, 2016 Adjustments to Fund Balances	2800 2891			0.00	0.00	
	2091	0.00	0.00	0.00	0.00	

DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUNDS - MISCELLANEOUS, IF MAJOR For the Fiscal Year Ended June 30, 2017

	<u>т г</u>	D 1 4 1	1.4		X7 ' 'd
	Account	Budgeted	Amounts	Actual	Variance with Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES		Ŭ			
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources:	2411 2421				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			0.00	0.00
Debt Service	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
Current: Instruction	5000		a B	lank 0.00	0.00
Student Support Services	6100		this Page Intentionally Left B	0.00	0.00
Instructional Media Services	6200		page Intention	0.00	0.00
Instruction and Curriculum Development Services	6300	1	His I "D	0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800 7900			0.00	0.00
Operation of Plant Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)	,100			0.00	0.00
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894		1	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
		0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		-			
Total Other Financing Sources (Uses) SPECIAL ITEMS					
SPECIAL ITEMS				0.00	0.00
					0.00
SPECIAL ITEMS EXTRAORDINARY ITEMS				0.00	0.00
SPECIAL ITEMS EXTRAORDINARY ITEMS Net Change in Fund Balances	2000	0.00	0.00	0.00 0.00	0.00
SPECIAL ITEMS EXTRAORDINARY ITEMS	2800 2891	0.00	0.00	0.00	

				Special Revenue Funds]
		Food	Other Federal	ARRA	Miscellaneous	Total Nonmajor
	Account	Services	Programs	Race to the Top	Special Revenue	Special Revenue
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	410	420	434	490	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Cash and Cash Equivalents	1110	12,718,651.00	0.00	0.00	0.00	12,718,651.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120 1131	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	186,125.00	0.00	0.00	0.00	186,125.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Inventory	1114 1150	0.00 1,809,932.00	0.00	0.00	0.00	0.00 1,809,932.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		14,714,708.00	0.00	0.00	0.00	14,714,708.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources		0.00 14,714,708.00	0.00	0.00	0.00	0.00 14,714,708.00
LIABILITIES		14,/14,/00.00	0.00	0.00	0.00	14,/14,/08.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	391.00	0.00	0.00	0.00	391.00
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00 32,783.00	0.00	0.00	0.00	0.00 32,783.00
Sales Tax Payable	2120	32,783.00	0.00	0.00	0.00	32,783.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	823.00	0.00	0.00	0.00	823.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds Due to Fiscal Agent	2162 2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable Matured Interest Payable	2180 2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	323,655.00	0.00	0.00	0.00	323,655.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		357,652.00	0.00	0.00	0.00	357,652.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES		0.00	0.00	0.00	0.00	0.00
Nonspendable:						
Inventory	2711	1,809,932.00	0.00	0.00	0.00	1,809,932.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances Restricted for:	2710	1,809,932.00	0.00	0.00	0.00	1,809,932.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for Restricted for	2729 2729	12,547,124.00 0.00	0.00	0.00	0.00	12,547,124.00 0.00
Total Restricted Fund Balances	2729	12,547,124.00	0.00	0.00	0.00	12,547,124.00
Committed to:		-2,0 17,12 100	5.00	5.00	5.00	-2,5 17,12 100
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739 2730	0.00	0.00	0.00	0.00	0.00
Assigned to:	2730	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances Total Unassigned Fund Balances	2740 2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2730	14,357,056.00	0.00	0.00	0.00	14,357,056.00
	2,00	1,557,050.00	0:00	0.00	0.00	1,007,000,00
Total Liabilities, Deferred Inflows of						•

					Debt Serv	vice Funds
	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1 Junioei	210	220	230	270	230
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments Taxes Receivable, Net	1160 1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210 1142	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds Cash with Fiscal/Service Agents	1142	58,041.00	0.00	0.00	0.00	0.00
Inventory	1114	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Total Assets		58,041.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES	1010	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		58,041.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170 2120	0.00	0.00	0.00	0.00	0.00
Accounts Payable Sales Tax Payable	2120 2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	6,242.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds Due to Fiscal Agent	2162 2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2240	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2115	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180 2190	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable Unearned Revenues	2190	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		6,242.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES		0.00	0.00	0.00	0.00	0.00
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2721	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	51,799.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729 2720	0.00 51,799.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances Committed to:	2720	51,/99.00	0.00	0.00	0.00	0.00
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00
Assigned to:	2741	0.00	0.00	0.00	0.00	0.00
Special Revenue Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2742	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2743	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	51,799.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of			· · · ·	· · · ·	· · ·	. · · ·
Resources and Fund Balances		58,041.00	0.00	0.00	0.00	0.00

		Other	ARRA	Total Nonmajor
	Account	Debt Service	Debt Service	Debt Service
	Number	290	299	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and Cash Equivalents	1110	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00
Taxes Receivable, Net Accounts Receivable, Net	1120	0.00	0.00	0.00
Interest Receivable on Investments	1131	0.00	0.00	0.00
	1220	0.00	0.00	0.00
Due From Other Agencies				
Due From Budgetary Funds	1141 1180	0.00	0.00	0.00
Due From Insurer		0.00	0.00	0.00
Deposits Receivable	1210 1142	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	
Cash with Fiscal/Service Agents	1114	0.00	0.00	58,041.00
Inventory Description	1230	0.00	0.00	0.00
Prepaid Items Long-Term Investments	1230	0.00	0.00	0.00
Total Assets	1400	0.00	0.00	58,041.00
DEFERRED OUTFLOWS OF RESOURCES	+ +	0.00	0.00	58,041.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00
Total Deferred Outflows of Resources	1910	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources	+ +	0.00	0.00	58,041.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES	+ +	0.00	0.00	58,041.00
AND FUND BALANCES				
AND FUND BALANCES LIABILITIES				
Cash Overdraft	2125	0.00	0.00	0.00
Accrued Salaries and Benefits	2125	0.00	0.00	0.00
Payroll Deductions and Withholdings	2110	0.00	0.00	0.00
Accounts Payable	2170	0.00	0.00	0.00
Sales Tax Payable	2120	0.00	0.00	0.00
Sales Tax Payable Current Notes Payable	2250	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	6,242.00
Deposits Payable	2220	0.00	0.00	0,242.00
Due to Other Agencies	2220	0.00	0.00	0.00
	2230	0.00	0.00	0.00
Due to Budgetary Funds Due to Internal Funds	2161	0.00	0.00	0.00
Due to Fiscal Agent	2102	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00
		0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00	0.00	0.00
Construction Contracts Payable	2130	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2140	0.00	0.00	0.00
Matured Bonds Payable	2150	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00
Total Liabilities	2410	0.00	0.00	6,242.00
DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0,242.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00
FUND BALANCES	1 1			
Nonspendable:				
Inventory	2711	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00
Restricted for:	1 1			
Economic Stabilization	2721	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	51,799.00
Capital Projects	2726	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	51,799.00
Committed to:				
Economic Stabilization	2731	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00
Assigned to:				
Special Revenue	2741	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	51,799.00
Total Liabilities, Deferred Inflows of				

	1								
		Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education	District			
	Account	(COBI)	Bonds	1011.15, F.S., Loans	Capital Outlay (PECO)	Bonds			
	Number	310	320	330	340	350			
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES									
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00			
Investments	1160	0.00	0.00	0.00	0.00	0.00			
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00			
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00			
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00			
Due From Other Agencies	1220	0.00	0.00	0.00	1,560,424.00	0.00			
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00			
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00			
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00			
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00			
Cash with Fiscal/Service Agents	1114 1150	0.00	0.00	0.00	0.00	0.00			
Inventory Prepaid Items	1150	0.00	0.00	0.00	0.00	0.00			
Long-Term Investments	1230	0.00	0.00	0.00	0.00	0.00			
Total Assets	1400	0.00	0.00	0.00	1,560,424.00	0.00			
DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	0.00	1,500,424.00	0.00			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00			
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00			
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	1,560,424.00	0.00			
LIABILITIES, DEFERRED INFLOWS OF RESOURCES									
AND FUND BALANCES	1								
LIABILITIES			_						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00			
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00			
Payroll Deductions and Withholdings	2170 2120	0.00	0.00	0.00	0.00	0.00			
Accounts Payable Sales Tax Payable	2120	0.00	0.00	0.00	0.00	0.00			
Sales Tax Payable Current Notes Payable	2260	0.00	0.00	0.00	0.00	0.00			
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00			
Deposits Payable	22210	0.00	0.00	0.00	0.00	0.00			
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00			
Due to Budgetary Funds	2161	0.00	0.00	0.00	145,319.00	0.00			
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00			
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00			
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00			
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00			
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00			
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00	75,185.00	0.00			
Matured Bonds Payable	2130	0.00	0.00	0.00	0.00	0.00			
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00			
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00			
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00			
Total Liabilities		0.00	0.00	0.00	220,504.00	0.00			
DEFERRED INFLOWS OF RESOURCES									
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00			
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00			
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00			
FUND BALANCES									
Nonspendable: Inventory	2711	0.00	0.00	0.00	0.00	0.00			
Prepaid Amounts	2711	0.00	0.00	0.00	0.00	0.00			
Permanent Fund Principal	2712	0.00	0.00	0.00	0.00	0.00			
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00			
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00			
Restricted for:									
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00			
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00			
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00			
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00			
Debt Service	2725	0.00	0.00	0.00	0.00	0.00			
Capital Projects Restricted for	2726 2729	0.00	0.00	0.00	1,339,920.00	0.00			
Restricted for	2729	0.00	0.00	0.00	0.00	0.00			
Total Restricted Fund Balances	2729	0.00	0.00	0.00	1,339,920.00	0.00			
Committed to:		5.00	5.00	5.00	1,000,020,000	0.00			
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00			
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00			
Committed for	2739	0.00	0.00	0.00	0.00	0.00			
Committed for	2739	0.00	0.00	0.00	0.00	0.00			
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00			
Assigned to:						· · ·			
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00			
Debt Service Capital Projects	2742	0.00	0.00	0.00	0.00	0.00			
A ADUAL PTOJECIS		0.00	0.00	0.00		0.00			
	2743	0.00							
Permanent Fund	2744	0.00	0.00		0.00				
Permanent Fund Assigned for	2744 2749	0.00	0.00	0.00	0.00	0.00			
Permanent Fund Assigned for Assigned for	2744 2749 2749	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00			
Permanent Fund Assigned for Total Assigned Fund Balances	2744 2749 2749 2740	0.00	0.00	0.00	0.00	0.00			
Permanent Fund Assigned for Assigned for	2744 2749 2749	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00			
Permanent Fund Assigned for Total Assigned Fund Balances Total Unassigned Fund Balances	2744 2749 2749 2740 2750	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00			

		Capital Projects Funds				
		Capital Outlay and	Nonvoted Capital	Voted Capital	Other	ARRA
	Account Number	Debt Service 360	Improvement Fund 370	Improvement Fund 380	Capital Projects 390	Capital Projects 399
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	500	570	580	570	377
ASSETS						
Cash and Cash Equivalents	1110	3,787,616.00	0.00	0.00	0.00	0.00
nvestments Faxes Receivable, Net	1160 1120	2,513.00	0.00 0.00	0.00	0.00 0.00	0.00
Accounts Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
nterest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	24,366.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer Deposits Receivable	1180 1210	0.00	0.00	0.00	0.00 0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
nventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
Fotal Assets DEFERRED OUTFLOWS OF RESOURCES		3,814,495.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Fotal Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Fotal Assets and Deferred Outflows of Resources		3,814,495.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00	0.00	0.00	0.00 0.00	0.00
Sales Tax Payable	2120	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds Due to Internal Funds	2161 2162	0.00	0.00	0.00	0.00 0.00	0.00
Due to Fiscal Agent	2162	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
udgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	1,228,889.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	106,849.00	0.00	0.00	0.00	0.00
Matured Bonds Payable Matured Interest Payable	2180 2190	0.00	0.00	0.00	0.00 0.00	0.00
Jnearned Revenues	2410	0.00	0.00	0.00	0.00	0.00
Jnavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00
Fotal Liabilities		1,335,738.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	0.00	0.00	0.00	0.00 0.00	0.00
Total Deferred Inflows of Resources	2030	0.00	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00	0.00	0.00	0.00
Nonspendable:						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal Other Not in Spendable Form	2713 2719	0.00	0.00	0.00	0.00 0.00	0.00
Other Not in Spendable Form Total Nonspendable Fund Balances	2719	0.00	0.00	0.00	0.00	0.00
Restricted for:		0.00	0.00	0.00	0.00	3.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	0.00	0.00	0.00 0.00	0.00
Capital Projects	2725	2,478,757.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	2,478,757.00	0.00	0.00	0.00	0.00
Committed to:				_		
Economic Stabilization	2731 2732	0.00	0.00	0.00	0.00 0.00	0.00
Contractual Agreements Committed for	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00				
Assigned to:	2730					
Assigned to: Special Revenue	2730 2741	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue Debt Service	2730 2741 2742	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue Debt Service Capital Projects	2730 2741 2742 2743	0.00 0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
Assigned to: Special Revenue Debt Service	2730 2741 2742	0.00	0.00	0.00	0.00	0.00
Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund	2730 2741 2742 2743 2744	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00
Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balances	2730 2741 2742 2743 2744 2749 2749 2749 2749	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Total Assigned Fund Balances Total Unassigned Fund Balances	2730 2741 2742 2743 2744 2749 2749 2749 2749 2740 2750	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balances	2730 2741 2742 2743 2744 2749 2749 2749 2749	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00

	Account Number	Total Nonmajor Capital Projects Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
ASSETS Cash and Cash Equivalents	1110	3,787,616.0
investments	1160	2,513.0
Faxes Receivable, Net	1120	0.0
Accounts Receivable, Net	1131	0.0
interest Receivable on Investments	1170	0.0
Due From Other Agencies	1220	1,584,790.0
Due From Budgetary Funds	1141	0.0
Due From Insurer	1180	0.0
Deposits Receivable Due From Internal Funds	1210 1142	0.0
Cash with Fiscal/Service Agents	1142	0.0
nventory	1114	0.0
Prepaid Items	1230	0.0
Long-Term Investments	1460	0.0
Fotal Assets		5,374,919.0
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.0
Fotal Deferred Outflows of Resources		0.0
Fotal Assets and Deferred Outflows of Resources		5,374,919.0
LIABILITIES, DEFERRED INFLOWS OF RESOURCES		
AND FUND BALANCES		
LIABILITIES Cash Overdraft	2125	~ /
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.0
Payroll Deductions and Withholdings	2110	0.0
Accounts Payable	2170	0.0
ales Tax Payable	2260	0.0
Current Notes Payable	2250	0.0
Accrued Interest Payable	2210	0.0
Deposits Payable	2220	0.0
Due to Other Agencies	2230	0.0
Due to Budgetary Funds	2161	145,319.0
Due to Internal Funds	2162	0.0
Due to Fiscal Agent	2240	0.0
ension Liability	2115	0.0
Other Postemployment Benefits Liability	2116	0.0
udgments Payable	2130	0.0
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	1,304,074.0
Matured Bonds Payable	2130	0.0
Matured Interest Payable	2190	0.0
Jnearned Revenues	2410	0.0
Jnavailable Revenues	2410	0.0
Total Liabilities		1,556,242.0
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.0
Deferred Revenues	2630	0.0
Total Deferred Inflows of Resources		0.0
FUND BALANCES		
Nonspendable:		
Inventory	2711 2712	0.0
Prepaid Amounts Permanent Fund Principal	2712	0.0
Other Not in Spendable Form	2713	0.0
Total Nonspendable Fund Balances	2719	0.0
Restricted for:	2710	0.0
Economic Stabilization	2721	0.0
Federal Required Carryover Programs	2722	0.0
State Required Carryover Programs	2723	0.0
Local Sales Tax and Other Tax Levy	2724	0.0
Debt Service	2725	0.0
Capital Projects	2726	3,818,677.0
Restricted for	2729	0.0
Restricted for	2729	0.0
Total Restricted Fund Balances	2720	3,818,677.0
Committed to:	2721	
Economic Stabilization	2731	0.0
Contractual Agreements	2732 2739	0.0
Committed for	2739	0.0
Total Committed Fund Balances	2739	0.0
Issigned to:	2,50	0.0
Special Revenue	2741	0.0
Debt Service	2741	0.0
Capital Projects	2742	0.0
Permanent Fund	2744	0.0
Assigned for	2749	0.0
Assigned for	2749	0.0
Total Assigned Fund Balances	2740	0.0
Total Unassigned Fund Balances	2750	0.0
*	0700	3,818,677.0
otal Fund Balances otal Liabilities, Deferred Inflows of	2700	5,616,077.5

		Permanent	Total Nonmajor
	Account	Funds	Governmental
	Number	000	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS			
Cash and Cash Equivalents	1110	0.00	16,506,267.00
Investments	1160	0.00	2,513.00
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	0.00	0.00
Due From Other Agencies	1220	0.00	1,770,915.00
Due From Budgetary Funds	1141	0.00	0.00
Due From Insurer	1180	0.00	0.00
Deposits Receivable Due From Internal Funds	1210 1142	0.00 0.00	0.00
Cash with Fiscal/Service Agents	11142	0.00	58.041.00
Inventory	1150	0.00	1,809,932.00
Prepaid Items	1230	0.00	0.00
Long-Term Investments Total Assets	1460	0.00	0.00 20,147,668.00
DEFERRED OUTFLOWS OF RESOURCES		0.00	20,147,008.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES		0.00	20,147,668.00
AND FUND BALANCES			
LIABILITIES			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	391.00 0.00
Accounts Payable	2170	0.00	32,783.00
Sales Tax Payable	2260	0.00	0.00
Current Notes Payable	2250	0.00	0.00
Accrued Interest Payable	2210	0.00	6,242.00
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00 823.00
Due to Budgetary Funds	2161	0.00	145,319.00
Due to Internal Funds	2162	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00
Pension Liability	2115	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00 0.00	0.00
Construction Contracts Payable	2140	0.00	1,304,074.00
Construction Contracts Payable - Retained Percentage	2150	0.00	106,849.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable Unearned Revenues	2190 2410	0.00	0.00 323,655.00
Unavailable Revenues	2410	0.00	0.00
Total Liabilities		0.00	1,920,136.00
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	0.00	0.00
Total Deferred Inflows of Resources	2050	0.00	0.00
FUND BALANCES			
Nonspendable:			
Inventory Prepaid Amounts	2711 2712	0.00	1,809,932.00
Permanent Fund Principal	2712	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	1,809,932.00
Restricted for:	2721	0.00	0.00
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00
Debt Service	2725	0.00	51,799.00
Capital Projects Restricted for	2726 2729	0.00	3,818,677.00 12,547,124.00
Restricted for	2729	0.00	0.00
Total Restricted Fund Balances	2720	0.00	16,417,600.00
Committed to:	2721		·
Economic Stabilization Contractual Agreements	2731 2732	0.00	0.00
Committed for	2732	0.00	0.00
Committed for	2739	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00
Assigned to: Special Revenue	2741	0.00	0.00
Debt Service	2741	0.00	0.00
Capital Projects	2742	0.00	0.00
Permanent Fund	2744	0.00	0.00
Assigned for	2749	0.00	0.00
Assigned for Total Assigned Fund Balances	2749	0.00	0.00
	2740		0.00
	2740 2750	0.00	
Total Unassigned Fund Balances Total Fund Balances Total Fund Balances	2740 2750 2700	0.00 0.00 0.00	0.00 18,227,532.00
Total Unassigned Fund Balances	2750	0.00	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2017

	Special Revenue Funds									
		Food	Other Federal	ARRA	Miscellaneous	Total Nonmajor				
	Account	Services	Programs	Race to the Top	Special Revenue	Special Revenue				
	Number	410	420	434	490	Funds				
REVENUES										
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00				
Federal Through State and Local	3200	23,197,866.00	0.00	0.00	0.00	23,197,866.00				
State Sources	3300	343,807.00	0.00	0.00	0.00	343,807.00				
Local Sources:	2411 2421									
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	0.00	0.00	0.00	0.00	0.00				
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,	0.00	0.00	0.00	0.00	0.00				
Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00				
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	0.00	0.00	0.00	0.00				
Capital Projects	3423	0.00	0.00	0.00	0.00	0.00				
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00				
Charges for Service - Food Service	345X	8,808,688.00	0.00	0.00	0.00	8,808,688.00				
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00				
Other Local Revenue	5470	261,957.00	0.00	0.00	0.00	261,957.00				
Total Local Sources	3400	9,070,645.00	0.00	0.00	0.00	9,070,645.00				
Total Revenues	5400	32,612,318.00	0.00	0.00	0.00	32,612,318.00				
EXPENDITURES	1 1	52,012,510.00	0.00	0100	0.000	52,012,510,000				
Current:										
Instruction	5000	0.00	0.00	0.00	0.00	0.00				
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00				
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00				
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00				
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00				
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00				
Board	7100	0.00	0.00	0.00	0.00	0.00				
General Administration	7200	0.00	0.00	0.00	0.00	0.00				
School Administration	7300	0.00	0.00	0.00	0.00	0.00				
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00				
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00				
Food Services	7600	29,726,042.00	0.00	0.00	0.00	29,726,042.00				
Central Services	7700	0.00	0.00	0.00	0.00	0.00				
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00				
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00				
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00				
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00				
Community Services	9100	0.00	0.00	0.00	0.00	0.00				
Debt Service: (Function 9200)										
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00				
Interest	720	0.00	0.00	0.00	0.00	0.00				
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00				
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00				
Capital Outlay:										
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00				
Other Capital Outlay	9300	570,156.00	0.00	0.00	0.00	570,156.00				
Total Expenditures		30,296,198.00	0.00	0.00	0.00	30,296,198.00				
Excess (Deficiency) of Revenues Over (Under) Expenditures		2,316,120.00	0.00	0.00	0.00	2,316,120.00				
OTHER FINANCING SOURCES (USES)										
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00				
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00				
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00				
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00				
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00				
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00				
Loans Sala of Capital Assots	3720	0.00	0.00	0.00	0.00	0.00				
Sale of Capital Assets Loss Recoveries	3730	0.00	0.00	0.00	0.00	0.00				
	3740 3760	0.00 0.00	0.00	0.00 0.00	0.00	0.00 0.00				
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760	0.00	0.00	0.00	0.00	0.00				
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00				
Premium on Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00				
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00				
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00				
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00				
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00				
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00				
Transfers In	3600	0.00	0.00	0.00	0.00	0.00				
Transfers Out	9700	(1,720,420.00)	0.00	0.00	0.00	(1,720,420.00)				
Total Other Financing Sources (Uses)	2.00	(1,720,420.00)	0.00	0.00	0.00	(1,720,420.00)				
SPECIAL ITEMS	1 1	(-,-=0,-20100)	0.00	0.00	0.00	(-,. 20, 120100)				
		0.00	0.00	0.00	0.00	0.00				
EXTRAORDINARY ITEMS	1 1		5100			5100				
		0.00	0.00	0.00	0.00	0.00				
Net Change in Fund Balances	1 1	595,700.00	0.00	0.00	0.00	595,700.00				
Fund Balances, July 1, 2016	2800	13,761,356.00	0.00	0.00	0.00	13,761,356.00				
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00				
Fund Balances, June 30, 2017	2700	14,357,056.00	0.00	0.00	0.00	14,357,056.00				
	2,00	1,007,000.00	0.00	0.00	0.00	,557,650.00				

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2017

	-				Debt Serv
		SBE/COBI	Special Act	Sections 1011.14 &	Motor Vehicle
	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds
REVENUES	Number	210	220	230	240
Federal Direct	3100	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00
State Sources	3300	749,731.00	0.00	0.00	0.00
Local Sources:		<i>,</i>			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service	3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue	2400	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		749,731.00	0.00	0.00	0.00
EXPENDITURES					
Current:	5000	0.00	0.00	0.00	0.00
Instruction Student Summert Services	5000	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00
Instructional Staff Training Services Instruction-Related Technology	6400 6500	0.00	0.00	0.00	0.00
	7100	0.00	0.00	0.00	0.00
Board General Administration	7200	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00
Redemption of Principal	710	619,000.00	0.00	0.00	0.00
Interest	720	145,530.00	0.00	0.00	0.00
Dues and Fees	730	2,277.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
Total Expenditures		766,807.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(17,076.00)	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	362,000.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	54,828.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894	0.00	0.00	0.00	0.00
5	760	0.00 (421,030.00)	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299) Transfers In	3600	(421,030.00) 0.00	0.00	0.00	0.00
Transfers In Transfers Out	9700		0.00	0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00 (4,202.00)	0.00	0.00	0.00
SPECIAL ITEMS	+ +	(4,202.00)	0.00	0.00	0.00
SECIAL HENIS		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	+ +	0.00	0.00	0.00	0.00
LATRAORDINART HEMS		0.00	0.00	0.00	0.00
Not Change in Fund Polences	+ +				
Net Change in Fund Balances		(21,278.00)	0.00	0.00	0.00
Fund Balances, July 1, 2016	2800	73,077.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2017	2700	51,799.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2017

	1	ica Funda				
		ice Funds District	Other	ARRA	Total Nonmajor	
	Account Number	Bonds 250	Debt Service 290	Debt Service 299	Debt Service Funds	
REVENUES Federal Direct	3100	0.00	0.00	0.00	0.00	
Federal Direct Federal Through State and Local	3100	0.00	0.00	0.00	0.00	
State Sources	3300	0.00	0.00	0.00	749,731.00	
Local Sources:					,	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	0.00	0.00	0.00	
Capital Projects	3423	0.00	0.00	0.00	0.00	
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	
Charges for Service - Food Service Impact Fees	345X 3496	0.00	0.00	0.00	0.00	
Other Local Revenue	5490	0.00	0.00	0.00	0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues		0.00	0.00	0.00	749,731.00	
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	
Student Support Services	6100	0.00	0.00	0.00	0.00	
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	0.00	0.00	0.00	0.00	
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	
Board	7100	0.00	0.00	0.00	0.00	
General Administration	7200	0.00	0.00	0.00	0.00	
School Administration	7300	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	
Fiscal Services Food Services	7500 7600	0.00	0.00	0.00	0.00	
Central Services	7700	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	0.00	0.00	0.00	0.00	
Operation of Plant	7900	0.00	0.00	0.00	0.00	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	
Community Services	9100	0.00	0.00	0.00	0.00	
Debt Service: (Function 9200) Redemption of Principal	710	0.00	0.00	0.00	619,000.00	
Interest	720	0.00	0.00	0.00	145,530.00	
Dues and Fees	730	0.00	0.00	0.00	2,277.00	
Miscellaneous	790	0.00	0.00	0.00	0.00	
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures	-	0.00	0.00	0.00	766,807.00 (17,076.00)	
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	(17,070.00)	
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements Loans	893 3720	0.00	0.00	0.00	0.00	
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	
Loss Recoveries	3740	0.00	0.00	0.00	0.00	
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	362,000.00	
Premium on Refunding Bonds	3792	0.00	0.00	0.00	54,828.00	
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 3755	0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	(421,030.00)	
Transfers In	3600	0.00	0.00	0.00	0.00	
Transfers Out	9700	0.00	0.00	0.00	0.00	
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(4,202.00)	
SPECIAL ITEMS		0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS		0.00	0.00		0.00	
		0.00	0.00	0.00	0.00	
Net Change in Fund Balances		0.00	0.00	0.00	(21,278.00)	
Fund Balances, July 1, 2016	2800	0.00	0.00	0.00	73,077.00	
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	
Fund Balances, June 30, 2017	2700	0.00	0.00	0.00	51,799.00	

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2017

obach Direct 3100 0.00						
Account (COB) base Book base P111.5 FS. Low base Cpath Order (PECO) base Order Direct 100 0.00 0.00 0.00 Order Direct 300 0.00 0.00 0.00 State States 7.00 0.00 0.00 0.00 0.00 State State State States 111.517.10 0.00 0.00 0.00 0.00 State State State State States 111.517.10 0.0			Capital Outlay Bond Issues	Special Act	Sections 1011 14 &	Public Education
NumberNumber100100100100Start Price2000.000.000.00Start Price2000.000.000.00Start Price111, 521,0.000.000.00Performal Processor111, 521,0.000.000.00Price111, 521,0.000.000.00Price111, 521,0.000.000.00Price111, 521,0.000.000.00Price111, 521,0.000.000.00Start Price111, 521,0.000.000.00Call Shar Teac112, 514, 5140.000.000.00Call Shar Teac112, 5140.000.000.00Call Shar Teac112, 5140.000.000.00Call Shar Teac112, 5140.000.000.00Call Shar Teac110, 5140.000.000.00Call Shar Teac110, 5140.000.000.00Call Shar Teac110, 5140.000.000.00Call Shar Teac1000.000.000.00Call Shar Teac1000.000.000.00Shar Shar Teac1000.000.000.00Shar Shar Teac1000.000.000.00Shar Shar Teac1000.000.000.00Shar Shar Teac1000.000.000.00Shar Teac1000.000.000.00		A				
NUNEN scale Joint110000000000Scale Joint1000000.000.000.00Scale Joint1000.000.000.000.00Scale Joint1000.000.000.000.00Payery Tras Levid, Tin Rebergion and Faces For in Payery Tras Levid, Tin Rebergion and Faces For in 141, 1421, 1421, 141, 1421, 141, 1421, 141, 1421, 141, 1421, 141, 1421, 141, 1421, 141, 1421, 141, 1421, 						
clocal lengt Sam ad Load.310.000.000.000.000Sam Sama Load.320.000.000.000.000Sam Sama Load.320.000.000.000.000Sam Sama Load.321.000.000.000.000Sam Sama Load Load Far M.321.000.000.000.000Sama Load Load Load Load Load Load Load Loa		Number	310	320	330	340
Sake I and a lead300000000000000000Low SourceJ11, 321,J11, 321, 321, 321, 321, 321, 321, 321, 3	REVENUES					
bits some3000000000.2 (1.6)00Operational Propers1210000000Operational Propers122000.000.00Dels Stricle123.1000.000.00Dels Stricle123.1000.000.000.00Dels Stricle123.1000.000.000.00Lead Stafs Tass345.10.000.000.000.00Lead Stafs Tass346.10.000.000.000.00Ingel Tas3400.000.000.000.000.00Ingel Tas3400.000.000.000.000.00Ingel Tas3400.000.000.000.000.000.00Ingel Tas3400.000.000.000.000.000.000.00Ingel Tas0.000.000.000.000.000.000.000.000.00Ingel Tas0.00<	Federal Direct	3100	0.00	0.00	0.00	0.00
bits some3000000000.2 (1.6)00Operational Propers1210000000Operational Propers122000.000.00Dels Stricle123.1000.000.00Dels Stricle123.1000.000.000.00Dels Stricle123.1000.000.000.00Lead Stafs Tass345.10.000.000.000.00Lead Stafs Tass346.10.000.000.000.00Ingel Tas3400.000.000.000.000.00Ingel Tas3400.000.000.000.000.00Ingel Tas3400.000.000.000.000.000.00Ingel Tas3400.000.000.000.000.000.000.00Ingel Tas0.000.000.000.000.000.000.000.000.00Ingel Tas0.00<	Federal Through State and Local	3200	0.00	0.00	0.00	0.00
Jund Sorrie: Jung Sorrie:<			0.00	0.00	0.00	2 616 664 00
Proper Struct Levis Levis Link Log Part Link Link Link Link Link Link Link Link		5500	0.00	0100	0100	2,010,00 1100
Chemismal Impose 143 0.00 0.00 0.00 0.00 Deb Service 101 24, 141, 100 100 0.00 0.00 0.00 Copial Projecto 131 241, 100 0.00 0.00 0.00 0.00 Loci Safe Tase 345, 10 0.00 0.00 0.00 0.00 0.00 Loci Safe Tase 346, 10 0.0		2411 2421				1
Proper Trans Look Tax Recompton and Excess Feet of M1, 2421, 100 000		· · ·				
back service 143 0.0 0.01 0.00 0.00 Capital Projects 133, 347 0.00 0.00 0.00 0.00 Capital Projects 134, 347 0.00 0.00 0.00 0.00 Capital Projects 3483 0.00 0.00 0.00 0.00 Capital Projects 3490 0.00 0.00 0.00 0.00 0.00 Capital Projects 3400 0.00 </td <td></td> <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>			0.00	0.00	0.00	0.00
Property Trans Lotid. Ta Kabonykow ad Faces Fes for Lodi Jakin Taxe 141, 141, 142, 140 0 0 0.00 0.00 Lodi Jakin Taxe 3418, 2410 0.00 0.00 0.00 0.00 Logi Jakin Taxe 3418, 2410 0.00 0.00 0.00 0.00 Degat Jace 3409 0.00 0.00 0.00 0.00 0.00 Other Local Jacensom 1.00 0.00 0.00 0.00 0.00 0.00 Call Local Sources 1.000 0.00	Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				1
Capial Propent 3423 0.00 0.00 0.00 0.00 Change for Service - Feed Service 145X 0.00 0.00 0.00 0.00 Change for Service - Feed Service 145X 0.00 0.00 0.00 0.00 Tail Local Sources 3400 0.00 0.00 0.00 0.00 Tail Local Sources 3400 0.00 0.00 0.00 0.00 Tail Local Sources 500 0.00 0.00 0.00 0.00 State Stopper Sources 6100 0.00 0.00 0.00 0.00 Transitional MAIS Sorvices 6300 0.00 0.00 0.00 0.00 Instational Sate Transition MAIS Sorvices 6300 0.00	Debt Service	3423	0.00	0.00	0.00	0.00
Capial Propent 3423 0.00 0.00 0.00 0.00 Change for Service - Feed Service 145X 0.00 0.00 0.00 0.00 Change for Service - Feed Service 145X 0.00 0.00 0.00 0.00 Tail Local Sources 3400 0.00 0.00 0.00 0.00 Tail Local Sources 3400 0.00 0.00 0.00 0.00 Tail Local Sources 500 0.00 0.00 0.00 0.00 State Stopper Sources 6100 0.00 0.00 0.00 0.00 Transitional MAIS Sorvices 6300 0.00 0.00 0.00 0.00 Instational Sate Transition MAIS Sorvices 6300 0.00	Property Taxes Levied Tax Redemptions and Excess Fees for	3413 3421				
Led Safe Taxe 348, 3419 0.00 0.00 0.00 0.00 0.00 Inges for Series 3464 0.00 0.00 0.00 0.00 0.00 Inges for Series 3400 0.00			0.00	0.00	0.00	0.00
Charge fires viewe 345X 0.00 0.00 0.00 0.00 Ding Local Keviase 406 0.00 0.00 0.00 0.00 Ding Local Keviase 406 0.00 0.00 0.00 0.00 Ding Local Keviase 406 0.00 0.00 0.00 0.00 Carlow Line Keviase 400 0.00 0.00 0.00 0.00 Carlow Line Keviase 500 0.00 0.00 0.00 0.00 Linerceional Strvices 6100 0.00 0.00 0.00 0.00 Interceional Strvices 6200 0.00 0.00 0.00 0.00 Interceional Strvices 700 0.00 0.00 0.00 0.00 0.00 Read Administration 7000 0.00						
Inspace Foo 3966 0.00 0.00 0.00 0.00 0.00 Total Local Sources 3400 0.00 0.00 0.00 0.00 Total Acad Sources 3400 0.00 0.00 0.00 0.00 Instruction 0.00 0.00 0.00 0.00 0.00 0.00 Sources 6100 0.00 0.00 0.00 0.00 0.00 Sources Sources 6100 0.00 0.00 0.00 0.00 0.00 Sources Sources Sources 6100 0.00 0.00 0.00 0.00 0.00 0.00 Inservicion-Relate Totalway 6100 0.00						
Other Local Revenue	Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00
Total Isoares J400 0.00 0.00 0.00 0.00 KNEENUTURS	Impact Fees	3496	0.00	0.00	0.00	0.00
Total Lassiance Mol 0.00 0.00 0.00 0.00 Carlel Acreance 0.00 0.00 0.00 0.00 Carlel Acreance 500 0.00 0.00 0.00 Sadest Support Services 6300 0.00 0.00 0.00 0.00 Instructional Media Services 6300 0.00 0.00 0.00 0.00 Instructional Service 6400 0.00 0.00 0.00 0.00 Instructional Service 6400 0.00 0.00 0.00 0.00 Instructional Service 6400 0.00 0.00 0.00 0.00 Instructional Service 700 0.00 0.00 0.00 0.00 Solid Annamization 7200 0.00 0.00 0.00 0.00 0.00 Solid Annamization 7100 0.00 0.00 0.00 0.00 0.00 0.00 Solid Annamization 7100 0.00 0.00 0.00 0.00 0.00 0.0	Other Local Revenue		0.00	0.00	0.00	0.00
Inst. Revenue 0.00 0.00 0.00 2.548.640 Chronit Instaction Instruction Status and Construction 500 0.00 0.00 0.00 0.00 Status and Construction Instruction and Construction 600 0.00 0.00 0.00 0.00 Instruction and Construction 600 0.00 0.00 0.00 0.00 Instruction and Construction 7100 0.00 0.00 0.00 0.00 Read 7100 0.00 0.00 0.00 0.00 0.00 Read 7100 0.00 0.00 0.00 0.00 0.00 Stool Alministration 7200 0.00 0		3400	0.00	0.00	0.00	0.00
EXPENDITION 500 0.00 0.00 0.00 Instruction 500 0.00 0.00 0.00 0.00 Instructional Mode Service 6.50 0.00 0.00 0.00 0.00 Instructional Constructional Development Services 6.50 0.00 0.00 0.00 0.00 0.00 Instructional Constructional Development Services 6.50 0.00 <		5400				
Current: InstructionS0000.000.000.00Sinder Skyrete61000.000.000.00Instructional Devicaban Devicaba			0.00	0.00	0.00	2,010,004.00
Instruction S000 0.00 0.00 0.00 0.00 Staded Styper Services 6.00 0.00 0.00 0.00 0.00 Instruction of Controlline Services 6.00 0.00 0.00 0.00 0.00 Instruction of Controlline Services 6.00 0.00 0.00 0.00 0.00 Instruction of Controlline Services 6.00 0.00 0.00 0.00 0.00 Stade Majoritz Fall 7.00 0.00 0.00 0.00 0.00 0.00 Facilis Acquisition and Construction 7.10 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td>						1
Stades Stades 6100 0.00 0.00 0.00 Instruction March Services 6300 0.00 0.00 0.00 0.00 Instructions and Curiclum Development Services 6400 0.00 <td>Current:</td> <td></td> <td></td> <td></td> <td></td> <td>1</td>	Current:					1
Stades Stades 6100 0.00 0.00 0.00 Instruction March Services 6300 0.00 0.00 0.00 0.00 Instructions and Curiclum Development Services 6400 0.00 <td>Instruction</td> <td>5000</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Instruction	5000	0.00	0.00	0.00	0.00
Instructional Madia Services 6200 0.00 0.00 0.00 Instructional Development Services 6400 0.00 0.00 0.00 0.00 Instructional Staff Training Services 6400 0.00 0.00 0.00 0.00 Brand 7100 0.00 0.00 0.00 0.00 0.00 Brand 7100 0.00						0.00
Instructional Curvolum Development Services 6400 0.00 0.00 0.00 Instructional SAT Fraining Services 6400 0.00 0.00 0.00 0.00 Baud 7100 0.00 0.00 0.00 0.00 0.00 General Administration 7200 0.00 0.00 0.00 0.00 0.00 General Administration 7200 0.00						
Instructional Suff Training Services 6400 0.00 0.00 0.00 0.00 Bard 7100 0.00 0.00 0.00 0.00 0.00 Bard 7700 0.00 0.00 0.00 0.00 0.00 0.00 School Administration 7700 0.0						
Intraction-Relited Technology 6500 0.00 0.00 0.00 0.00 Boad 7100 0.00 0.00 0.00 0.00 0.00 Creared Administration 7200 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Board 0.00 0.00 0.00 0.00 0.00 School Administration 7200 0.00 0.00 0.00 0.00 School Administration 7710 0.00 0.00 0.00 0.00 School Administration 7710 0.00 0.00 0.00 0.00 Field Services 7700 0.00 0.00 0.00 0.00 School Administration 7700 0.00 0.00 0.00 0.00 School Administration 7700 0.00 0.00 0.00 0.00 School Frances 7700 0.00 0.00 0.00 0.00 Operation of Plant 8100 0.00	Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00
Board 0.00 0.00 0.00 0.00 0.00 School Administration 7200 0.00 0.00 0.00 0.00 School Administration 7710 0.00 0.00 0.00 0.00 School Administration 7710 0.00 0.00 0.00 0.00 Field Services 7700 0.00 0.00 0.00 0.00 School Administration 7700 0.00 0.00 0.00 0.00 School Administration 7700 0.00 0.00 0.00 0.00 School Frances 7700 0.00 0.00 0.00 0.00 Operation of Plant 8100 0.00						0.00
General Administration 7200 0.00 0.00 0.00 0.00 Facilites Acquisition and Construction 7410 0.00						
School Administration 7700 0.00 0.00 0.00 0.00 Field Excitation and Construction 7710 0.00 0.00 0.00 0.00 Food Services 7700 0.00 0.00 0.00 0.00 0.00 Central Services 7700 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Facilitar Acquisition and Construction 7410 0.00 0.00 40,131.00 1/22634400 Field Services 7700 0.00 0.00 0.00 0.00 Food Services 7700 0.00 0.00 0.00 0.00 Student Transportation Services 7700 0.00<						
Field Services 7600 0.00 0.00 0.00 0.00 Central Services 7700 0.00 0.00 0.00 0.00 Central Services 7700 0.00 0.00 0.00 0.00 0.00 Studen Transportion Services 7700 0.00		7300	0.00	0.00	0.00	
Fixed Services 7500 0.00 0.00 0.00 0.00 Cond Services 7700 0.00 0.00 0.00 0.00 Cond Services 7700 0.00 0.00 0.00 0.00 Studin Timagoritation Services 7700 0.00 0.00 0.00 0.00 Operation of Plant 8100 0.00 0.00 0.00 0.00 Administrative Technology Services 9100 0.00 0.00 0.00 0.00 Community Services 9100 0.00 0.00 0.00 0.00 0.00 Dess and Fees 730 0.00 0.00 0.00 0.00 0.00 Services 730 0.00	Facilities Acquisition and Construction	7410	0.00	0.00	40,131.00	1,926,344.00
Fod Services 7600 0.00 0.00 0.00 Student Insportation Services 7700 0.00 0.00 0.00 Student Insportation Services 7800 0.00 0.00 0.00 Maintence of Plant 7900 0.00 0.00 0.00 0.00 Maintenterior Technology Services 5200 0.00 0.00 0.00 0.00 Community Services 5200 0.00 0.00 0.00 0.00 Miscellancos 770 0.00 0.00 0.00 0.00 Dates and Fees 770 0.00 0.00 0.00 0.00 Capital Outlay: 790 0.00 0.00 0.00 0.00 Capital Outlay: 790 0.00 0.00 0.00 10.33.00 Capital Outlay: 790 0.00 0.00 0.00 10.33.00 Capital Outlay: 790 0.00 0.00 0.00 10.33.00 Capital Cupital Cupital Cupitaner 0.00 0.00 <td< td=""><td>Fiscal Services</td><td></td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></td<>	Fiscal Services		0.00	0.00	0.00	0.00
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Mainstance of Plant \$100 0.00 </td <td>Operation of Plant</td> <td>7900</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Operation of Plant	7900	0.00	0.00	0.00	0.00
Administrative Technology Services \$200 0.00 0.00 0.00 0.00 Community Services 9100 0.00 0.00 0.00 Det Services 710 0.00 0.00 0.00 Interest 720 0.00 0.00 0.00 0.00 Interest 720 0.00 0.00 0.00 0.00 Dues and Fess 730 0.00 0.00 0.00 0.00 Misediances 790 0.00 0.00 0.00 0.00 Other Capital Outlay: 9300 0.00 0.00 0.00 10.43.00 Total Expenditures 0.00 0.00 0.00 40.131.00 22.97.22.0 Stresset Obficiency of Revenue Over (Under) Expenditures 0.00 0.00 0.00 0.00 Stresset Obficiency of Revenue Over (Under) Expenditures 0.00 0.00 0.00 0.00 Decision Lice Archae Agreements 3710 0.00 0.00 0.00 0.00 Decision Lice Archae Agreements 37						
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Dues and Fees 770 0.00 0.00 0.00 0.00 0.00 Capital Outlay: 7420 0.00<			0.00	0.00	0.00	0.00
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Total Expenditures 0.00 0.00 40,131.00 2,097,292.00 Excess (Deficiency) of Revenues Over (Under) Expenditures 0.00 0.00 (40,131.00) 519,372.00 Staunce of Bonds 3710 0.00 0.00 0.00 0.00 Discount on Sale of Bonds 3791 0.00 0.00 0.00 0.00 Discount on Sale of Bonds 891 0.00 0.00 0.00 0.00 Premium on Sale Agreements 3750 0.00 0.00 0.00 0.00 Premium on Lase-Purchase Agreements 3730 0.00 0.00 0.00 0.00 Loars 3720 0.00 0.00 0.00 0.00 0.00 Sale of Capital Assets 3730 0.0			0.00	0.00	0.00	
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Loans 3720 0.00 0.00 0.00 0.00 Sale of Capital Assets 3730 0.00 0.00 0.00 0.00 Loss Recoveries 3740 0.00 0.00 0.00 0.00 Proceeds for Special Facility Contract 3760 0.00 0.00 0.00 0.00 Proceeds from Special Facility Construction Account 3770 0.00 0.00 0.00 0.00 Proceeds from Special Facility Construction Account 3770 0.00 0.00 0.00 0.00 Preceived from Special Facility Construction Account 3770 0.00 0.00 0.00 0.00 Preceived from Special Facility Construction Account 3772 0.00 0.00 0.00 0.00 Premium on Refunding Bonds 3792 0.00	Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Sale of Capital Assets 3730 0.00 0.00 0.00 0.00 0.00 Loss Recoveries 3740 0.00		3720	0.00	0.00	0.00	0.00
Loss Recoveries 3740 0.00 0.00 0.00 0.00 Proceeds of Forward Supply Contract 3760 0.00 0.00 0.00 0.00 Proceeds from Special Facility Construction Account 3770 0.00 0.00 0.00 0.00 Proceeds from Special Facility Construction Account 3715 0.00 0.00 0.00 0.00 Preceeds from Special Facility Construction Account 3715 0.00 0.00 0.00 0.00 Premium on Refunding Bonds 3792 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3755 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 0.00 Discount on Refunding Easer-Purchase Agreements 894 0.00 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>						0.00
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Face Value of Refunding Bonds 3715 0.00 0.00 0.00 0.00 Premium on Refunding Bonds 3792 0.00 0.00 0.00 0.00 Discount on Refunding Bonds 892 0.00 0.00 0.00 0.00 Refunding Lease-Purchase Agreements 3755 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Prayments to Refunding Ecrow Agent (Function 9299) 760 0.00 0.00 0.00 0.00 Transfers In 3600 0.00 0.00 0.00 0.00 0.00 SpecIAL ITEMS 9700 0.00 0.00 0.00 0.00 0.00 SpecIAL ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 0.						0.00
Face Value of Refunding Bonds 3715 0.00 0.00 0.00 0.00 Premium on Refunding Bonds 3792 0.00 0.00 0.00 0.00 Discount on Refunding Bonds 892 0.00 0.00 0.00 0.00 Refunding Lease-Purchase Agreements 3755 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Prayments to Refunding Ecrow Agent (Function 9299) 760 0.00 0.00 0.00 0.00 Transfers In 3600 0.00 0.00 0.00 0.00 0.00 SpecIAL ITEMS 9700 0.00 0.00 0.00 0.00 0.00 SpecIAL ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 0.	Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Premium on Refunding Bonds 3792 0.00 0.00 0.00 0.00 Discount on Refunding Bonds 892 0.00 0.00 0.00 0.00 Refunding Lease-Purchase Agreements 3755 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Payments to Refunding Ecsrow Agent (Function 9299) 760 0.00 0.		3715	0.00	0.00	0.00	0.00
Discount on Refunding Bonds 892 0.00 0.00 0.00 0.00 Refunding Lease-Purchase Agreements 3755 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Payments to Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Payments to Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Payments to Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Payments to Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Transfers In 3600 0.00						
Refunding Lease-Purchase Agreements 3755 0.00 0.00 0.00 0.00 Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Payments to Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Payments to Refunding Ease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Payments to Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Payments to Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Transfers In 3600 0.00 0.00 0.00 0.00 0.00 0.00 0.00 SPECIAL ITEMS 9700 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00						
Premium on Refunding Lease-Purchase Agreements 3794 0.00 0.00 0.00 0.00 Discount on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Payments to Refunding Ease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Payments to Refunding Escrow Agent (Function 9299) 760 0.00 0.00 0.00 0.00 Transfers In 3600 0.00 0.00 0.00 0.00 0.00 Transfers Out 9700 0.0						
Discount on Refunding Lease-Purchase Agreements 894 0.00 0.00 0.00 0.00 Payments to Refunding Escrow Agent (Function 9299) 760 0.00 0.00 0.00 0.00 Transfers In 3600 0.00 0.00 0.00 0.00 0.00 Transfers Out 9700 0.00 0.00 0.00 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 Vet Change in Fund Balances 0.00 0.00 0.00 40,0131.00 519,372.00 Fund Balances, July 1, 2016 2800 0.00 0.00 40,00 620,548.00						0.00
Payments to Refunding Escrow Agent (Function 9299) 760 0.00 0.00 0.00 0.00 Transfers In 3600 0.00 0.00 0.00 0.00 0.00 Transfers Out 9700 0.00 0.00 0.00 0.00 0.00 Fotal Other Financing Sources (Uses) 0.00 0.00 0.00 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Net Change in Fund Balances 0.00 0.00 0.00 40,131.00 519,372.00 Fund Balances, July 1, 2016 2800 0.00 0.00 40,1031.00 820,578.00	Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) 760 0.00 0.00 0.00 0.00 Transfers In 3600 0.00 0.00 0.00 0.00 0.00 Transfers Out 9700 0.00 0.00 0.00 0.00 0.00 Fotal Other Financing Sources (Uses) 0.00 0.00 0.00 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Net Change in Fund Balances 0.00 0.00 0.00 40,131.00 519,372.00 Fund Balances, July 1, 2016 2800 0.00 0.00 40,1031.00 820,578.00	Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Transfers In 3600 0.00 0.00 0.00 0.00 Transfers Out 9700 0.00 0.00 0.00 0.00 Total Other Financing Sources (Uses) 0.00 0.00 0.00 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 0.00 Net Change in Fund Balances 0.00 0.00 0.00 40,131.00 519,372.00 Fund Balances, July 1, 2016 2800 0.00 0.00 40,031.00 820,548.00 Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00	5 5					0.00
Transfers Out 9700 0.00 0.00 0.00 0.00 Total Other Financing Sources (Uses) 0.00 0.00 0.00 0.00 0.00 SPECIAL ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 0.00 0.00 Net Change in Fund Balances 0.00 0.00 0.00 (40,131.00) 519,372.00 Fund Balances, July 1, 2016 2800 0.00 0.00 40,00 40,00 40,00 0.00 <						
Total Other Financing Sources (Uses) 0.00						
SPECIAL ITEMS 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 Net Change in Fund Balances 0.00 0.00 0.00 0.00 Fund Balances, July 1, 2016 2800 0.00 0.00 40,131.00 820,548.00 Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00		9700				0.00
SPECIAL ITEMS 0.00 0.00 0.00 0.00 EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 Net Change in Fund Balances 0.00 0.00 0.00 0.00 Fund Balances, July 1, 2016 2800 0.00 0.00 40,131.00 820,548.00 Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00	Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 Net Change in Fund Balances 0.00 0.00 0.00 0.00 Fund Balances, July 1, 2016 2800 0.00 0.00 40,131.00 519,372.00 Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00 0.00		1				1
EXTRAORDINARY ITEMS 0.00 0.00 0.00 0.00 Net Change in Fund Balances 0.00 0.00 0.00 0.00 Fund Balances, July 1, 2016 2800 0.00 0.00 40,131.00 519,372.00 Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00		1	0.00	0.00	0.00	0.00
0.00 0.00 0.00 0.00 Net Change in Fund Balances 0.00 0.00 (40,131.00) 519,372.00 Fund Balances, July 1, 2016 2800 0.00 0.00 40,131.00 820,548.00 Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00		+	0.00	0.00	0.00	0.00
Net Change in Fund Balances 0.00 0.00 (40,131.00) 519,372.00 Fund Balances, July 1, 2016 2800 0.00 0.00 40,131.00 820,548.00 Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00	EXTRAORDINARY ITEMS	1				1
Fund Balances, July 1, 2016 2800 0.00 0.00 40,131.00 820,548.00 Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00			0.00	0.00	0.00	0.00
Fund Balances, July 1, 2016 2800 0.00 0.00 40,131.00 820,548.00 Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00	Net Change in Fund Balances		0.00	0.00	(40,131.00)	519,372.00
Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00		2800				
rund Balances, June 30, 2017 2700 0.00 0.00 1,339,920.00						
	Fund Balances, June 30, 2017	2700	0.00	0.00	0.00	1,339,920.00

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

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DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2017

			Capital Projects Funds			
		District	Capital Outlay and	Nonvoted Capital	Voted Capital	
	Account Number	Bonds 350	Debt Service 360	Improvement Fund 370	Improvement Fund 380	
REVENUES	Number	350	300	370	380	
Federal Direct	3100	0.00	0.00	0.00	0.00	
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	
State Sources Local Sources:	3300	0.00	1,953,125.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00	
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3413, 3421.	0.00	0.00	0.00	0.00	
Capital Projects	3423	0.00	0.00	0.00	0.00	
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	
Impact Fees Other Local Revenue	3496	0.00	0.00 0.00	0.00	0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues	5400	0.00	1,953,125.00	0.00	0.00	
EXPENDITURES			,,			
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	
Student Support Services	6100	0.00	0.00	0.00	0.00	
Instructional Media Services Instruction and Curriculum Development Services	6200 6300	0.00	0.00 0.00	0.00	0.00	
Instruction and Curriculum Development Services	6400	0.00	0.00	0.00	0.00	
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	
Board	7100	0.00	0.00	0.00	0.00	
General Administration	7200	0.00	0.00	0.00	0.00	
School Administration	7300	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7410	0.00	113,523.00	0.00	0.00	
Fiscal Services Food Services	7500 7600	0.00	0.00	0.00	0.00	
Central Services	7700	0.00	0.00	0.00	0.00	
Student Transportation Services	7800	0.00	0.00	0.00	0.00	
Operation of Plant	7900	0.00	0.00	0.00	0.00	
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	
Community Services Debt Service: (Function 9200)	9100	0.00	0.00	0.00	0.00	
Redemption of Principal	710	0.00	0.00	0.00	0.00	
Interest	720	0.00	0.00	0.00	0.00	
Dues and Fees	730	0.00	2,054.00	0.00	0.00	
Miscellaneous	790	0.00	0.00	0.00	0.00	
Capital Outlay:	7 1 20					
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	0.00	1,455,247.00 0.00	0.00	0.00	
Total Expenditures	9300	0.00	1,570,824.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	382,301.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)			í í			
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	
Discount on Sale of Bonds	891 3750	0.00	0.00 0.00	0.00	0.00	
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	
Loans	3720	0.00	0.00	0.00	0.00	
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	
Loss Recoveries	3740	0.00	0.00	0.00	0.00	
Proceeds of Forward Supply Contract	3760 3770	0.00	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600	0.00	0.00	0.00	0.00	
Transfers Out	9700	0.00	0.00	0.00	0.00	
Total Other Financing Sources (Uses)	2.00	0.00	0.00	0.00	0.00	
SPECIAL ITEMS		0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS						
Net Change in Fund Balances	+	0.00	0.00 382,301.00	0.00	0.00	
Fund Balances, July 1, 2016	2800	0.00	2,096,456.00	0.00	0.00	
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	
Fund Balances, June 30, 2017	2700	0.00	2,478,757.00	0.00	0.00	

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

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DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2017

	Account Number	Other Capital Projects 390	ARRA Capital Projects 399	Total Nonmajor Capital Projects Funds
REVENUES				
Federal Direct	3100	0.00	0.00	0.00
Federal Through State and Local State Sources	3200 3300	0.00	0.00 0.00	0.00 4,569,789.00
Local Sources:	3300	0.00	0.00	4,509,789.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,			
Operational Purposes	3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			
Debt Service	3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			
Capital Projects	3423	0.00	0.00	0.00
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X	0.00	0.00 0.00	0.00
Impact Fees	3496	0.00	0.00	0.00
Other Local Revenue	3490	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00
Total Revenues	2.00	0.00	0.00	4,569,789.00
EXPENDITURES				.,,
Current:				
Instruction	5000	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	2,079,998.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services Central Services	7600 7700	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Debt Service: (Function 9200)				
Redemption of Principal	710	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	2,054.00
Miscellaneous	790	0.00	0.00	0.00
Capital Outlay:				
Facilities Acquisition and Construction	7420	0.00	0.00	1,465,677.00
Other Capital Outlay	9300	0.00	0.00	160,518.00
Total Expenditures		0.00	0.00	3,708,247.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	861,542.00
OTHER FINANCING SOURCES (USES) Issuance of Bonds	2710	0.00	0.00	0.00
Premium on Sale of Bonds	3710 3791	0.00 0.00	0.00 0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00 0.00	0.00
Transfers In Transfers Out	3600 9700	0.00	0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00
SPECIAL ITEMS	+ +	0.00	0.00	0.00
ST LOT LE TI LIND		0.00	0.00	0.00
EXTRAORDINARY ITEMS	+ +	0.00	0.00	0.00
		0.00	0.00	0.00
Net Change in Fund Balances	1 1	0.00	0.00	861,542.00
Fund Balances, July 1, 2016	2800	0.00	0.00	2,957,135.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00
Fund Balances, June 30, 2017	2700	0.00	0.00	3,818,677.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2017

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00 23,197,866.00
State Sources	3200	0.00	5,663,327.00
Local Sources:			.,,.
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,		
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,	0.00	0.00
Debt Service	3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,		
Capital Projects	3423	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service Impact Fees	345X 3496	0.00	8,808,688.00 0.00
Other Local Revenue	5170	0.00	261,957.00
Total Local Sources	3400	0.00	9,070,645.00
Total Revenues	+ +	0.00	37,931,838.00
EXPENDITURES Current:			
Instruction	5000	0.00	0.00
Student Support Services	6100	0.00	0.00
Instructional Media Services	6200	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00
Instructional Staff Training Services Instruction-Related Technology	6400 6500	0.00 0.00	0.00
Board	7100	0.00	0.00
General Administration	7200	0.00	0.00
School Administration	7300	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	2,079,998.00
Fiscal Services Food Services	7500 7600	0.00 0.00	0.00 29,726,042.00
Central Services	7700	0.00	0.00
Student Transportation Services	7800	0.00	0.00
Operation of Plant	7900	0.00	0.00
Maintenance of Plant	8100 8200	0.00	0.00
Administrative Technology Services Community Services	9100	0.00	0.00
Debt Service: (Function 9200)	,100	0.00	0.00
Redemption of Principal	710	0.00	619,000.00
Interest	720	0.00	145,530.00
Dues and Fees Miscellaneous	730 790	0.00	4,331.00
Capital Outlay:	790	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	1,465,677.00
Other Capital Outlay	9300	0.00	730,674.00
Total Expenditures		0.00	34,771,252.00 3,160,586.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)		0.00	3,100,580.00
Issuance of Bonds	3710	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00
Proceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements	3750 3793	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00
Loans	3720	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00
Loss Recoveries	3740	0.00	0.00
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760 3770	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	362,000.00
Premium on Refunding Bonds	3792	0.00	54,828.00
Discount on Refunding Bonds	892	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00
Premium on Refunding Lease-Purchase Agreements Discount on Refunding Lease-Purchase Agreements	3794 894	0.00 0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	(421,030.00)
Transfers In	3600	0.00	0.00
Transfers Out	9700	0.00	(1,720,420.00)
Total Other Financing Sources (Uses) SPECIAL ITEMS	+	0.00	(1,724,622.00)
EXTRAORDINARY ITEMS		0.00	0.00
		0.00	0.00
Net Change in Fund Balances		0.00	1,435,964.00
Fund Balances, July 1, 2016	2800	0.00	16,791,568.00
Adjustments to Fund Balances Fund Balances, June 30, 2017	2891 2700	0.00 0.00	0.00 18,227,532.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL SPECIAL REVENUE FUND ________ For the Fiscal Year Ended June 30, 2017

		Budgeted	Amounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	rtumoor	ongini		Thirdund	r obilité (r (eguire)	
Federal Direct	3100				0.00	
Federal Through State and Local	3200	·			0.00	
State Sources Local Sources:	3300				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423				0.00	
Local Sales Taxes	3418, 3419				0.00	
Charges for Service - Food Service	345X 3496				0.00	
Impact Fees Other Local Revenue	3490				0.00	
Total Local Sources	3400	0.00	0.00	0.00	0.00	
Total Revenues		0.00	0.00	0.00	0.00	
EXPENDITURES						
Current:						
Instruction	5000				0.00	
Student Support Services	6100				0.00	
Instructional Media Services	6200				0.00	
Instruction and Curriculum Development Services	6300				0.00	
Instructional Staff Training Services Instruction-Related Technology	6400 6500				0.00	
Board	7100				0.00	
General Administration	7200				0.00	
School Administration	7300				0.00	
Facilities Acquisition and Construction	7410				0.00	
Fiscal Services	7500				0.00	
Food Services	7600				0.00	
Central Services	7700				0.00	
Student Transportation Services	7800	·			0.00	
Operation of Plant	7900				0.00	
Maintenance of Plant Administrative Technology Services	8100 8200				0.00	
Community Services	9100				0.00	
Debt Service: (Function 9200)	,100		This Page Intentionally Left	Blank	0100	
Redemption of Principal	710		This Page Intentionally Do		0.00	
Interest	720				0.00	
Dues and Fees	730				0.00	
Miscellaneous	790				0.00	
Capital Outlay:	7420				0.00	
Facilities Acquisition and Construction Other Capital Outlay	7420 9300				0.00	
Total Expenditures	9300	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)		0100	0.00	0100	0100	
Issuance of Bonds	3710				0.00	
Premium on Sale of Bonds	3791				0.00	
Discount on Sale of Bonds	891				0.00	
Proceeds of Lease-Purchase Agreements	3750				0.00	
Premium on Lease-Purchase Agreements	3793				0.00	
Discount on Lease-Purchase Agreements	893				0.00	
Loans Sale of Capital Assets	3720 3730				0.00	
Loss Recoveries	3740				0.00	
Proceeds of Forward Supply Contract	3760				0.00	
Face Value of Refunding Bonds	3715				0.00	
Premium on Refunding Bonds	3792				0.00	
Discount on Refunding Bonds	892				0.00	
Refunding Lease-Purchase Agreements	3755				0.00	
Premium on Refunding Lease-Purchase Agreements	3794				0.00	
Discount on Refunding Lease-Purchase Agreements	894				0.00	
Payments to Refunding Escrow Agent (Function 9299)	760				0.00	
Transfers In Transfers Out	3600 9700				0.00	
Total Other Financing Sources (Uses)	2700	0.00	0.00	0.00	0.00	
SPECIAL ITEMS	1	5.00	5.00	0.00	0.00	
					0.00	
EXTRAORDINARY ITEMS						
					0.00	
Net Change in Fund Balances		0.00	0.00	0.00	0.00	
Fund Balances, July 1, 2016	2800				0.00	
	2800 2891 2700	0.00	0.00	0.00	0.00 0.00 0.00	

DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL DEBT SERVICE FUND ______ For the Fiscal Year Ended June 30, 2017

		Budgeted Am	ounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES		0				
Federal Direct	3100				0.00	
Federal Through State and Local State Sources	3200 3300	774,530.00	749,731.00	749,731.00	0.00	
Local Sources:	3300	774,550.00	/49,/51.00	/49,/51.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423				0.00	
Local Sales Taxes	3418, 3419				0.00	
Charges for Service - Food Service	345X				0.00	
Impact Fees Other Local Revenue	3496	120,000,00	141.962.00	141.862.00	0.00	
Total Local Sources	3400	139,000.00 139,000.00	141,862.00 141,862.00	141,862.00 141,862.00	0.00	
Total Revenues	5100	913,530.00	891,593.00	891,593.00	0.00	
EXPENDITURES		,	,			
Current: Instruction	5000				0.00	
Student Support Services	6100				0.00	
Instructional Media Services	6200				0.00	
Instruction and Curriculum Development Services Instructional Staff Training Services	6300 6400				0.00	
Instructional Staff Training Services	6500				0.00	
Board	7100				0.00	
General Administration	7200				0.00	
School Administration	7300				0.00	
Facilities Acquisition and Construction Fiscal Services	7410				0.00	
Fiscal Services	7500 7600				0.00	
Central Services	7700				0.00	
Student Transportation Services	7800				0.00	
Operation of Plant	7900				0.00	
Maintenance of Plant	8100				0.00	
Administrative Technology Services Community Services	8200 9100				0.00	
Debt Service: (Function 9200)	9100				0.00	
Redemption of Principal	710	16,794,000.00	16,794,000.00	16,794,000.00	0.00	
Interest	720	20,280,088.00	19,242,087.00	19,242,087.00	0.00	
Dues and Fees Miscellaneous	730 790	67,700.00	602,718.00	602,718.00	0.00	
Capital Outlay:	/90				0.00	
Facilities Acquisition and Construction	7420				0.00	
Other Capital Outlay	9300				0.00	
Total Expenditures		37,141,788.00	36,638,805.00	36,638,805.00	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(36,228,258.00)	(35,747,212.00)	(35,747,212.00)	0.00	
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710				0.00	
Premium on Sale of Bonds	3791				0.00	
Discount on Sale of Bonds	891				0.00	
Proceeds of Lease-Purchase Agreements	3750				0.00	
Premium on Lease-Purchase Agreements	3793				0.00	
Discount on Lease-Purchase Agreements Loans	893 3720				0.00	
Sale of Capital Assets	3730				0.00	
Loss Recoveries	3740				0.00	
Proceeds of Forward Supply Contract	3760				0.00	
Face Value of Refunding Bonds	3715		362,000.00	362,000.00	0.00	
Premium on Refunding Bonds	3792 892		54,828.00	54,828.00	0.00	
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	3755		82,385,000.00	82,385,000.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794		6,982,377.00	6,982,377.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894				0.00	
Payments to Refunding Escrow Agent (Function 9299)	760	AC ACE ATO AO	(90,008,545.00)	(90,008,545.00)	0.00	
Transfers In Transfers Out	3600	36,367,258.00	36,092,542.00	36,092,542.00	0.00	
Transfers Out Total Other Financing Sources (Uses)	9700	36,367,258.00	35,868,202.00	35,868,202.00	0.00	
SPECIAL ITEMS		50,507,250.00	33,000,202.00	55,000,202.00	0.00	
EXTRAORDINARY ITEMS					0.00	
Net Change in Fund Balances	+ +	139,000.00	120,990.00	120,990.00	0.00	
Fund Balances, July 1, 2016	2800	3,929,920.00	3,929,920.00	3,929,920.00	0.00	
Adjustments to Fund Balances	2891	, .,			0.00	
Fund Balances, June 30, 2017	2700	4,068,920.00	4,050,910.00	4,050,910.00	0.00	

DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL CAPITAL PROJECTS FUND ______ For the Fiscal Year Ended June 30, 2017

		Budgeted Amo	ounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES		0				
Federal Direct	3100				0.00	
Federal Through State and Local State Sources	3200 3300	4,671,116.00	4,723,210.00	4,723,210.00	0.00	
Local Sources:	5500	4,071,110.00	4,723,210.00	4,725,210.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423				0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423	51,658,103.00	51,960,851.00	51,960,851.00	0.00	
Local Sales Taxes Charges for Service - Food Service	3418, 3419 345X	43,269,088.00	44,464,630.00	44,464,630.00	0.00	
Impact Fees	3496	7,500,000.00	9,186,001.00	9,186,001.00	0.00	
Other Local Revenue		598,960.00	945,010.00	945,010.00	0.00	
Total Local Sources	3400	103,026,151.00	106,556,492.00	106,556,492.00	0.00	
Total Revenues		107,697,267.00	111,279,702.00	111,279,702.00	0.00	
EXPENDITURES						
Current: Instruction	5000				0.00	
Student Support Services	6100				0.00	
Instructional Media Services	6200				0.00	
Instruction and Curriculum Development Services	6300				0.00	
Instructional Staff Training Services	6400				0.00	
Instruction-Related Technology	6500				0.00	
Board Concern Administration	7100				0.00	
General Administration School Administration	7200 7300				0.00	
Facilities Acquisition and Construction	7300	80,017.00	4,235,249.00	25,676,719.00	(21,441,470.00)	
Fiscal Services	7500	00,017.00	1,233,219.00	25,070,715.00	0.00	
Food Services	7600				0.00	
Central Services	7700				0.00	
Student Transportation Services	7800				0.00	
Operation of Plant	7900				0.00	
Maintenance of Plant	8100				0.00	
Administrative Technology Services Community Services	8200 9100				0.00	
Debt Service: (Function 9200)	9100				0100	
Redemption of Principal	710				0.00	
Interest	720				0.00	
Dues and Fees	730		2,054.00	2,054.00	0.00	
Miscellaneous	790				0.00	
Capital Outlay: Facilities Acquisition and Construction	7420	96,757,675.00	99,505,545.00	28,027,326.00	71,478,219.00	
Other Capital Outlay	9300	9,792,949.00	11,236,051.00	4,470,972.00	6,765,079.00	
Total Expenditures		106,630,641.00	114,978,899.00	58,177,071.00	56,801,828.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,066,626.00	(3,699,197.00)	53,102,631.00	56,801,828.00	
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710				0.00	
Premium on Sale of Bonds Discount on Sale of Bonds	3791 891				0.00	
Proceeds of Lease-Purchase Agreements	3750				0.00	
Premium on Lease-Purchase Agreements	3793				0.00	
Discount on Lease-Purchase Agreements	893				0.00	
Loans	3720				0.00	
Sale of Capital Assets	3730				0.00	
Loss Recoveries	3740				0.00	
Proceeds of Forward Supply Contract Proceeds from Special Facility Construction Account	3760 3770				0.00	
Froceeds from Special Facility Construction Account Face Value of Refunding Bonds	3715				0.00	
Premium on Refunding Bonds	3792				0.00	
Discount on Refunding Bonds	892				0.00	
Refunding Lease-Purchase Agreements	3755				0.00	
Premium on Refunding Lease-Purchase Agreements	3794				0.00	
Discount on Refunding Lease-Purchase Agreements	894				0.00	
Payments to Refunding Escrow Agent (Function 9299) Transfers In	760 3600	2,513,185.00	3,733,605.00	3,733,605.00	0.00	
Transfers Out	9700	(41,032,945.00)	(40,771,263.00)	(40,771,263.00)	0.00	
Total Other Financing Sources (Uses)		(38,519,760.00)	(37,037,658.00)	(37,037,658.00)	0.00	
SPECIAL ITEMS					0.00	
EXTRAORDINARY ITEMS					0.00	
Net Change in Fund Balances	+ +	(37,453,134.00)	(40,736,855.00)	16,064,973.00	56,801,828.00	
Fund Balances, July 1, 2016	2800	90,893,189.00	91,262,444.00	91,262,444.00	0.00	
Adjustments to Fund Balances	2891				0.00	
Fund Balances, June 30, 2017	2700	53,440,055.00	50,525,589.00	107,327,417.00	56,801,828.00	

DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL SPECIAL REVENUE FUND - FOOD SERVICE For the Fiscal Year Ended June 30, 2017

Number Original Final Ancom Pointive (Seguine VTVILS) Index Stream Local 300 224231600 22195500 23393000 See Sources 3200 322331600 3139370 3139370 Frank Normez 311, 3231 32331 3139370 3139370 Property Toxa Lories, Tax Bordengines and Excens Pers Int Lisk Source 3411, 3231 311 311 31111 3111 3111 31			Budgeted Amo	ounts		Variance with
Point Through and local 3100 21.41 51600 21.91 79.60.00 Site Stores 3300 32.12 51600 340.897.00 340.897.00 Site Stores 3300 327.31 500 340.897.00 340.897.00 Property Tase Look Tas Relengtions of Excess Fee for Longing Department of Relengtion of Relengting Department of Relengting			Original	Final		Final Budget - Positive (Negative)
Name Transport13023.47(1.516023.197.06.0023.197.06.00Amporty To Look Ta Backwell constraints34332.213.50034.30.00Amporty To Look Ta Backwell constraints34332.31.50034.30.00Poperoid all projects141.321,1.0.001.0.00Delationitie34.311.0.0034.00.00Look Starting141.321,1.0.001.0.00Delationitie34.001.0.004.0.00Look Starting141.321,1.0.004.0.00Look Starting34.004.0.004.0.00Look Starting34.004.0.004.0.00Look Starting34.004.0.004.0.00Look Starting34.004.0.004.0.00Look Starting34.004.0.004.0.00Look Starting34.004.0.004.0.00Look Starting50.004.0.004.0.00Look Starting50.004.0.004.0.00Look Starting50.004.0.004.0.00Look Starting50.004.0.004.0.00Look Starting70.004.0.004.0.00Look Starting70.004.0.004.0.00Look Starting70.004.0.004.0.00Look Starting70.004.0.004.0.00Look Starting70.004.0.004.0.00Look Starting70.004.0.004.0.00Look Starting70.004.0.004.0.00Look Starting70.004.0.00<			ž			
Same Sources None			23 421 516 00	23 197 866 00	23 197 866 00	0.00
Loci Survey: Section 1 at Redemptions and Excess Free for 141, 141, 141, 142, 143, 143, 143, 143, 143, 143, 143, 143						0.00
Operator Tax Ecold, Tax Relengtions and Excess Fore to Def Service 1412, 1421, 1412, 1411, 1412, 1411, 1412, 1411, 1412, 1411, 1413, 1414, 1413, 1414, 1413, 1414, 1		5500	527,510100	5 15,007100	515,007100	0.00
Property Trace Levis, 1, Tax Redunption and Excess For 6 141, 241, 1 141, 441, 1 Property Trace Levis, 1, Tax Redunption and Excess For 6 141, 141, 1 141, 441, 1 Charge Totas Link, 1, Tax Redunption and Excess For 6 141, 141, 1 900, 100, 100, 100, 100, 100, 100, 100,	Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
bbi Service 3123						0.00
Property Tase Levied, Tase Reductions and Excess Fees for cipal arrays for Single Tases 3413, 3423 Load Siles Taxes 3418, 1419 Load Siles Taxes 3418, 1419 Description Single Taxes 3428 Load Siles Taxes 3428 Data Lead Sources 3400 Total Lead Sources 3400 Total Lead Sources 3400 Sources 6000 Instruction 500 Sources 6000 Instruction Sources 6000 Sources 7000 Sources 7000 <tr< td=""><td></td><td></td><td></td><td></td><td></td><td>0.00</td></tr<>						0.00
Capital Projects 3423						0.00
Load Solar Jane MH, M10						0.00
Import Pos 3960 Mon 9231 (2010) 9.070,6450 9.070,6450 Total Local Source 3000 9.231 (2010) 9.070,6450 9.070,6450 Carrow 30.00,422,00 32,312,310.00 32,312,310.00 32,312,310.00 Carrow 5000 22,312,310.00 32,312,310.00 32,312,310.00 Stadest Supper Services 6100 Instruction Mode Services 6000 Instruction Mode Services 6000 Instruction Mode Services 6000 Instruction Services 7000						0.00
Other Load Recome	Charges for Service - Food Service	345X	9,251,591.00	9,070,645.00	9,070,645.00	0.00
Total Local Source 3400 9.231,591,00 9.370,645.00 9.370,645.00 Charle Neurosci 5000 32,012,318.00 32,012,318.00 32,012,318.00 Lotter Charles 5000 12,012,318.00 12,012,318.00 12,012,318.00 Lotter Charles 5000 12,012,318.00 12,012,318.00 12,012,318.00 Lotter Charles Services 6000 12,012,318.00 12,012,318.00 12,012,318.00 Lotter Charles Services 6000 12,012,012,012 12,012,012,012 12,012,012,012 Lotter Charles Services 6000 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012 12,012,012,012,012,012 12,012,012,012,012,012,012,012,012,012,0		3496				0.00
Total Revenues 33,000,22.00 32,242,318.00 32,242,318.00 Current: instruction 5000 12,241,218.00 12,241,218.00 Instruction Migner Services 6000 1 1 1 Struction Migner Services 6000 1 1 1 Instruction Migner Services 6000 1 1 1 Instruction Fields Training Services 6000 1 1 1 Instruction Fields Training Services 6000 1 1 1 Instruction Fields Training Services 7000 1 </td <td></td> <td>2400</td> <td>0.051.501.00</td> <td>0.070 (45.00</td> <td>0.070 (45.00</td> <td>0.00</td>		2400	0.051.501.00	0.070 (45.00	0.070 (45.00	0.00
EVENTURES Instruction South South Support Services South South South Support Services South South South South Support Services South Sout		3400		, ,	, ,	0.00
Current: Imatacion Souder Souder <thsouder< th=""> Souder Sou</thsouder<>			55,000,422.00	52,012,518.00	52,012,518.00	0.00
Student Sarpices 6100						
Instructional Notional Notional Services 6:00 <td< td=""><td>Instruction</td><td>5000</td><td></td><td></td><td></td><td>0.00</td></td<>	Instruction	5000				0.00
Isstancianal Curviculan Development Services 6300 Isstanciano Salari, Training Services 6400 Isstanciano Salari, Training Services 6500 Isstanciano Salari, Training Services 6500 Ceneral Administration 7700 Ceneral Administration 7700 School Administration 7700 Pacificito Acquisition and Construction 7400 Pacificito Acquisition and Construction 7400 Standor Trainsgurvies 7700 Standor Trainsgurvies 7700 Standor Trainsgurvies 7700 Standor Trainsgurvies 7700 Operation of Maria 7800 Administrative Technology Services 8200 Community Services 9200 Community Services 9200 Community Services 9200 Data Services 7700 Data Services 9200 Community Services 920 Maintenance of Plant 720 Data Services 770 Data Services 770 Capital Outaly:						0.00
Instructional Staff Training Services 6400 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>						0.00
Instruction-Related Technology 6500						0.00
Board 2 7100						0.00
Concert Administration 7200	65					0.00
Facilites/Acquisition and Construction 7410						0.00
Firsd Evrices 7500 11.05 12.05	School Administration	7300				0.00
Tool Services 7600 31,059,134.00 39,985,544.00 29,726,042.00 2.259,50 Student Transportation Services 7800 2.259,50 Student Transportation Services 7800						0.00
Central Services 7700			21.050.124.00	21.005.544.00	20 52(0.12 00	0.00
Studen Transportation Services 7800			31,059,134.00	31,985,544.00	29,726,042.00	2,259,502.00
Operation of Plant 7000 <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>						0.00
Administrative Technology Services \$200 Community Services \$9100 Debt Services \$9100 Dest services \$720 Miscellaneous \$720 Obes and Fees \$720 Miscellaneous \$790 Capital Outlay: \$720 Facilities Acquisition and Construction \$7420 \$2,862,785.00 3,020,122.00 \$70,156.00 \$2,449,96 Other Capital Outlay \$900	1					0.00
Community Services 9100 Image: Community Services 9100 Bod's Service: (Function \$200) 710 Image: Comparison of Principal 1 Interest 720 Image: Comparison of Principal 1 Dues and Fees 730 Image: Comparison of Principal 1 Miscellaneous 700 Image: Comparison of Principal 1 Affinities Acquisition and Construction 7420 2.862,785,00 3.020,122.00 570,156.00 2.449,94 Other Capital Outlay 9300 3.020,122.00 570,156.00 2.449,94 Comparison of Construction 7420 2.862,785,00 3.020,122.00 4.709,46 Stance of Bonds 3710 1 1 1 1 1 Premium on Sale of Bonds 3710 1	*	8100				0.00
Deb Striker (Function 2000) 710						0.00
Redemption of Principal 710		9100				0.00
Interest 720 Dues and Fees 730 Miscellaneous 790 Capital Outlay: 790 3.020,122.00 570,156.00 2,449,96 Cobic Capital Outlay 9300 3.020,122.00 570,156.00 2,449,96 Cobic Capital Outlay 9300 3.020,122.00 4.709,46 4.709,46 Excess (Deficiency) of Revenues Over (Under) Expenditures (921,497.00) (2,393,348.00) 2,316,120.00 4,709,46 Premistion on Sale of Bonds 3710 4.709,46 Premistion on Sale of Bonds 3791 4.709,46 Discount on Sale of Bonds 3791 4.709,46 Discount on Lease-Purchase Agreements 3750 4.709,46 Premium on Sale of Bonds 3730 4.709,46 Loans 3730 4.709,46 4.709,46 4.709,46 </td <td></td> <td>710</td> <td></td> <td></td> <td></td> <td>0.00</td>		710				0.00
Dues and Fees 730						0.00
Capital Outlay: 7420 2,862,785.00 3,020,122.00 570,156.00 2,449,96 Total Expenditures 33,921,919.00 35,005,666.00 30,296,198.00 4,709,46 Execss (Deficiency) of Revenues Over (Under) Expenditures (921,497,00) (2,393,348.00) 2,316,120.00 4,709,46 Stanace of Bonds 3710 (921,497,00) (2,393,348.00) 2,316,120.00 4,709,46 Discount on Sale of Bonds 3710 (921,497,00) (2,393,348.00) 2,316,120.00 4,709,46 Discount on Sale of Bonds 3791 (921,497,00) (2,393,348.00) 2,316,120.00 4,709,46 Discount on Sale of Bonds 3791 (921,497,00) (2,393,348.00) 2,316,120.00 4,709,46 Discount on Lease-Purchase Agreements 3750 (921,497,00) (9,147,00) (9,170,00) (9,170,00) (9,170,00) (9,170,00) (9,170,00) (9,170,00) (9,170,00) (9,170,00) (9,170,00) (9,170,00) (9,172,042,00,0) (9,172,042,00,0) (9,172,042,00,0) (9,172,042,00,0) (1,20,420,00) (1,20,420,00) (1,20,420,00) (1,20,						0.00
Facilities Acquisition and Construction 7420 2,862,785.00 3,020,122.00 570,156.00 2,449,96 Total Expenditures 03300 35,021,291.00 35,005,666.00 30,296,198.00 4,709,46 Excess (Deficiency) of Revenues Over (Under) Expenditures 021,497.00) (2,393,348.00) 2,316,120.00 4,709,46 Financing Control Sciences 3710 (2,393,348.00) 2,316,120.00 4,709,46 Premium on Sale of Bonds 3710 (2,393,348.00) 2,316,120.00 4,709,46 Discount on Sale of Bonds 3710 (2,393,348.00) 2,316,120.00 4,709,46 Premium on Sale of Bonds 3791 (2,393,348.00) 2,316,120.00 4,709,46 Discount on Sale of Bonds 3791 (2,393,348.00) 2,316,120.00 4,709,46 Discount on Lease-Purchase Agreements 3730 (2,393,348.00) 2,316,120.00 4,709,46 Discount on Lease-Purchase Agreements 3730 (2,393,348.00) (2,393,348.00) 2,316,120.00 1,70,120,120,100 1,70,120,100,110,120,120,100,110,120,120,100,110,120,12	Miscellaneous	790				0.00
Other Capital Outlay 9300						
Total Expenditures 33.921,919.00 35.005,666.00 30.296,198.00 4.709.46 Excess (Deficiency) of Revenues Over (Under) Expenditures (921,497.00) (2.393,348.00) 2.316,120.00 4,709.46 OTHER FINANCING SOURCES (USES) (921,497.00) (2.393,348.00) 2.316,120.00 4,709.46 Premium on Sale of Bonds 3710 (921,497.00) (2.393,348.00) 2.316,120.00 4,709.46 Discourt on Sale of Bonds 3791 (921,497.00) (2.393,348.00) 2.316,120.00 4,709.46 Premium on Sale of Bonds 3791 (921,497.00) (2.393,348.00)			2,862,785.00	3,020,122.00	570,156.00	2,449,966.00
Excess (Deficiency) of Revenues Over (Under) Expenditures (921,497.00) (2,393,348.00) 2,316,120.00 4,709,46 OTHER FINANCING SOURCES (USES) 3710		9300	22 021 010 00	25.005.000	20.20(108.00	0.00
OTHER FINANCING SOURCES (USES) 3710 Issuance of Bonds 3710 Dreceds of Lease-Purchase Agreements 891 Preceeds of Lease-Purchase Agreements 3750 Preceived of Lease-Purchase Agreements 3730 Discount on Lease-Purchase Agreements 893 Loans 3720 Sale of Capital Assets 3730 Loans 3740 Proceeds of Refunding Bonds 3792 Discount on Refunding Bonds 3792 Discourt on Refunding Bonds 3794 Discourt on Refunding Lease-Purchase Agreements 3755 Premium on Refunding Lease-Purchase Agreements 3794 Discourt on Refunding Lease-Purchase Agreements 3700 Transfers In		+ +				4,709,468.00
Premium on Sale of Bonds 3791 Discount on Sale of Bonds 891 Proceeds of Lease-Purchase Agreements 3750 Proceeds of Lease-Purchase Agreements 3793 Discount on Lease-Purchase Agreements 893 Loans 3720 Sale of Capital Assets 3730 Loss Recoveries 3740 Premium on Refunding Bonds 3715 Premium on Refunding Bonds 3792 Discount on Refunding Bonds 3792 Discount on Refunding Bonds 3792 Discount on Refunding Bonds 3792 Premium on Refunding Bonds 3792 Discount on Refunding Bonds 3794 Premium on Refunding Lease-Purchase Agreements 3755 Premium on Refunding Lease-Purchase Agreements 3755 Premium on Refunding Lease-Purchase Agreements 3760 Premium on Refunding Lease-Purchase Agreements 3755 Premium on Refunding Lease-Purchase Agreements 3760 Payments to Refunding Escrew Agent (Function 9299) 760 Transfers 0ut (500,000,00) (1,720,420,00) Transfers 0ut (500,000,00) (1,720,420,00) Total Other Financing Sources (Uses) (500,000,00) (1,720,420,00) SPECIAL ITEMS (1,421,497,00) (4,113,768,			()21,4)7.00)	(2,575,548.00)	2,510,120.00	+,707,+08.00
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Proceeds of Lease-Purchase Agreements 3750 Premium on Lease-Purchase Agreements 3793 Discount on Lease-Purchase Agreements 3730 Loans 3720 Sale of Capital Assets 3730 Loss Recoveries 3740 Preceeds of Forward Supply Contract 3760 Preceeds of Forward Supply Contract 3760 Face Value of Refunding Bonds 3715 Premium on Refunding Bonds 3792 Discount on Refunding Bonds 3794 Premium on Refunding Lease-Purchase Agreements 3755 Premium on Refunding Lease-Purchase Agreements 3775 Premium on Refunding Lease-Purchase Agreements 3794 Discount on Refunding Lease-Purchase Agreements 894 Payments to Refunding Escrow Agent (Function 9299) 760 Transfers Out 9700 (500,000.00) (1,720,420.00) Transfers N 3600 (1,720,420.00) (1,720,420.00) Transfers N (500,000.00) (1,720,420.00) (1,720,420.00) Vet Change in Fund Balances (1,421,497.00) (4,113,768.00) 595,700.00						0.00
Premium on Lease-Purchase Agreements 3793 Discount on Lease-Purchase Agreements 893 Loans 3720 Sale of Capital Assets 3730 Loss Recoveries 3740 Proceeds of Forward Supply Contract 3760 Face Value of Refunding Bonds 3715 Premium on Refunding Bonds 3792 Discount on Refunding Bonds 3792 Discount on Refunding Bonds 3793 Refunding Lease-Purchase Agreements 3794 Premium on Refunding Lease-Purchase Agreements 3794 Premium on Refunding Ease-Purchase Agreements 3794 Premium on Refunding Lease-Purchase Agreements 3794 Premium on Refunding Lease-Purchase Agreements 3794 Discount on Refunding Ease-Purchase Agreements 3794 Premium on Refunding Lease-Purchase Agreements 894 Payments to Refunding Ease-Purchase Agreements 894 Payments to Fund Balances (500,000.00) (1,720,420.00) Transfers Out 9700 (500,000.00) (1,720,420.00) SPECIAL ITEMS						0.00
Discount on Lease-Purchase Agreements 893 Loans 3720						0.00
Loans 3720 Sale of Capital Assets 3730 Loss Recoveries 3740 Proceeds of Forward Supply Contract 3760 Face Value of Refunding Bonds 3715 Premium on Refunding Bonds 3792 Discourt on Refunding Bonds 3755 Premium on Refunding Bonds 892 Refunding Lease-Purchase Agreements 3755 Premium on Refunding Lease-Purchase Agreements 3794 Discourt on Refunding Lease-Purchase Agreements 894 Payments to Refunding Escrow Agent (Function 9299) 760 Transfers In 3600 Transfers Out 9700 Total Other Financing Sources (Uses) (500,000.00) SPECIAL ITEMS (1,421,497.00) EXTRAORDINARY ITEMS (1,421,497.00) Fund Balances (1,421,497.00) Fund Balances 2891						0.00
Sale of Capital Assets 3730	č					0.00
Loss Recoveries 3740						0.00
Face Value of Refunding Bonds 3715 Premium on Refunding Bonds 3792 Discount on Refunding Bonds 892 Refunding Lease-Purchase Agreements 3755 Premium on Refunding Lease-Purchase Agreements 3794 Discount on Refunding Lease-Purchase Agreements 3794 Payments to Refunding Lease-Purchase Agreements 894 Payments to Refunding Lease-Purchase Agreements 894 Payments to Refunding Lease-Purchase Agreements 894 Payments to Refunding Secrew Agent (Function 9299) 760 Transfers In 3600 Transfers Out 9700 (500,000.00) (1,720,420.00) SPECIAL ITEMS (500,000.00) (1,720,420.00) (1,720,420.00) SPECIAL ITEMS (500,000.00) (1,720,420.00) (1,720,420.00) Ret Change in Fund Balances (1,421,497.00) (4,113,768.00) 595,700.00 4,709,46 Fund Balances, July 1, 2016 2800 13,761,357.00 13,761,356.00 13,761,356.00 13,761,356.00 13,761,356.00 13,761,356.00 13,761,356.00 13,761,356.00 13,761,356.00 13,761,356.00 13,761,356.00 13,761,356.00 13,761,356.00						0.00
Premium on Refunding Bonds 3792 Image: constraint of the sector of the						0.00
Discount on Refunding Bonds 892 Image: Constraint of the system of the						0.00
Refunding Lease-Purchase Agreements 3755 Image: Constraint of the system of the syste						0.00
Premium on Refunding Lease-Purchase Agreements 3794 Discount on Refunding Lease-Purchase Agreements 894 Payments to Refunding Escrow Agent (Function 9299) 760 Transfers In 3600 Transfers Out 9700 (500,000.00) (1,720,420.00) SPECIAL ITEMS (500,000.00) EXTRAORDINARY ITEMS (1,421,497.00) Net Change in Fund Balances (1,421,497.00) Fund Balances, July 1, 2016 2800 Adjustments to Fund Balances 2891	0			I		0.00
Discount on Refunding Lease-Purchase Agreements 894 Image: Control of Contrelating control of Control of Control of Control of Con						0.00
Transfers In 3600 (1,720,420.00) (1,720,420.00) Transfers Out 9700 (500,000.00) (1,720,420.00) (1,720,420.00) Total Other Financing Sources (Uses) (500,000.00) (1,720,420.00) (1,720,420.00) SPECIAL ITEMS (500,000.00) (1,720,420.00) (1,720,420.00) EXTRAORDINARY ITEMS (1,421,497.00) (4,113,768.00) 595,700.00 4,709,46 Fund Balances (1,421,497.00) (4,113,768.00) 595,700.00 4,709,46 Adjustments to Fund Balances 2891 13,761,357.00 13,761,356.00 13,761,356.00		894				0.00
Transfers Out 9700 (500,000,00) (1,720,420,00) Total Other Financing Sources (Uses) (500,000,00) (1,720,420,00) SPECIAL ITEMS (500,000,00) (1,720,420,00) EXTRAORDINARY ITEMS (1,421,497,00) (4,113,768.00) 595,700.00 Net Change in Fund Balances (1,421,497,00) (4,113,768.00) 595,700.00 4,709,46 Fund Balances, July 1, 2016 2800 13,761,357.00 13,761,356.00 13,761,356.00						0.00
Total Other Financing Sources (Uses) (500,000.00) (1,720,420.00) (1,720,420.00) SPECIAL ITEMS (500,000.00) (1,720,420.00) (1,720,420.00) (1,720,420.00) EXTRAORDINARY ITEMS (1,421,497.00) (4,113,768.00) 595,700.00 4,709,46 Fund Balances (1,421,497.00) (4,113,768.00) 595,700.00 4,709,46 Fund Balances 2800 13,761,357.00 13,761,356.00 13,761,356.00			/	(1 200 100 00)	/1 BAA 100 AC	0.00
SPECIAL ITEMS Image: Constraint of the second		9700				0.00
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EXTRAORDINARY ITEMS (1,421,497.00) (4,113,768.00) 595,700.00 4,709,46 Net Change in Fund Balances (1,421,497.00) (4,113,768.00) 595,700.00 4,709,46 Fund Balances, July 1, 2016 2800 13,761,357.00 13,761,356.00 13,761,356.00 Adjustments to Fund Balances 2891 0 0 0	SI DOME TIEMO					0.00
Net Change in Fund Balances (1,421,497.00) (4,113,768.00) 595,700.00 4,709,46 Fund Balances, July 1, 2016 2800 13,761,357.00 13,761,356.00 13,761,356.00 13,761,356.00 Adjustments to Fund Balances 2891 0 0 0 0	EXTRAORDINARY ITEMS	+ +				
Fund Balances, July 1, 2016 2800 13,761,357.00 13,761,356.00 Adjustments to Fund Balances 2891 1 1						0.00
Adjustments to Fund Balances 2891						4,709,468.00
			13,761,357.00	13,761,356.00	13,761,356.00	0.00
Fund Balances, June 30, 2017 2700 12,339,860.00 9,647,588.00 14,357,056.00 4,709,46			12 320 860 00	0 647 588 00	14 257 056 00	0.00 4,709,468.00

	Account Number	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Interest Receivable on Investments	1170 1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Due From Other Agencies Due From Insurer	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Section 1011.13, F.S., Loan Proceeds Inventory	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Postemployment Benefits Asset	1410 1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Pension Asset Capital Assets:	1413	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00		0.0
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Nondepreciable Capital Assets Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Accumulated Depreciation	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Fixed Equipment	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Motor Vehicles Accumulated Depreciation	1350 1359	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.0
Property Under Capital Leases	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Depreciable Capital Assets, Net Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Assets		0.00	0.00	0.00	Blank 0.00	0.00	0.00	0.00	0.0
DEFERRED OUTFLOWS OF RESOURCES				untionally	y =-				
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	This Page Intentional	0.00	0.00	0.00	0.00	0.0
Net Carrying Amount of Debt Refunding Pension	1920 1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Postemployment Benefits	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
LIABILITIES									
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271 2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Noncurrent Liabilities:									
Portion Due Within One Year:	221.5		o	. · · ·	· · · ·	. · · ·			
Obligations Under Capital Leases Liability for Compensated Absences	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Long-Term Liabilities Due Within One Year	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Portion Due After One Year:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Net Pension Liability Other Long-Term Liabilities	2365 2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Long-Term Liabilities Due In More Than One Year	2300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
DEFERRED INFLOWS OF RESOURCES	2012	A	o		A				
Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding	2610 2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Deficit Net Carrying Amount of Debt Refunding Deferred Revenues	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Pension	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
NET POSITION	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
			0.00	0.00		0.00	0.00	0.00	0.0
Net Investment in Capital Assets Restricted for		0.00			0.00		0.00		0.0
Net Investment in Capital Assets Restricted for Unrestricted	2780 2790	0.00	0.00 0.00	0.00 0.00	0.00 0.00 0.00	0.00 0.00	0.00	0.00	0.0

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS June 30, 2017

Exhibit H-1 Page 38

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2017

		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	Other	Other	
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Oulei	Total Nonmajor
	Number	911	912	913	914	915	921	922	Enterprise Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00 0.00 This Page Intentiona 0.00	Left Blank 0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)				Intention	iny La				
Investment Income	3430	0.00	0.00	This Page 1000	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2016	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2017	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2017

	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES	911	712	915	714	915	921	722	Enterprise Funds
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reconciliation of operating income (loss) to net cash provided				0.00 This Page Intentionally 0.00	Left Blank			
(used) by operating activities:				This Page Intention				
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to reconcile operating income (loss) to net cash								
provided (used) by operating activities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation/Amortization expense Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from insurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in postemployment benefits Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital and financing activities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account								5.00
Purchase of equipment on account Capital asset trade-ins					0.00	0.00	0.00	0.00
Purchase of equipment on account Capital asset trade-ins Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS June 30, 2017

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	2,107,135.00	11,861,893.00	0.00	0.00	13,969,028.00
Investments	1160	0.00	0.00	13,535,116.00	0.00	12,488,777.00	0.00	0.00	26,023,893.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	17,737.00	0.00	0.00	17,737.00
Interest Receivable on Investments	1170	0.00	0.00	42,980.00	0.00	35,209.00	0.00	0.00	78,189.00
Due From Other Agencies Due From Insurer	1220 1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer Due From Budgetary Funds	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items Long-Term Investments	1230 1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:									
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable Construction in Progress	1315 1360	0.00	0.00	0.00	0.00	0.00 922,476.00	0.00	0.00	0.00 922,476.00
Nondepreciable Capital Assets	1300	0.00	0.00	0.00	0.00	922,476.00	0.00	0.00	922,476.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	418,774.00	0.00	0.00	418,774.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	(8,375.00)	0.00	0.00	(8,375.00)
Furniture, Fixtures and Equipment Accumulated Depreciation	1340 1349	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation Motor Vehicles	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 410,399,00
Depreciable Capital Assets, Net Total Capital Assets		0.00	0.00	0.00	0.00	410,399.00 1,332,875.00	0.00	0.00	1.332.875.00
Total Assets		0.00	0.00	13,578,096.00	2,107,135.00	25,736,491.00	0.00	0.00	41,421,722.00
DEFERRED OUTFLOWS OF RESOURCES					_,,				,
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	824,373.00	143,157.00	40,322.00	0.00	0.00	1,007,852.00
Sales Tax Payable	2260 2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130 2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Liabilities:						5.00	0.00		
Portion Due Within One Year:									
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences Estimated Liability for Long-Term Claims	2330 2350	0.00	0.00	0.00 3,100,682.00	0.00 896,950.00	0.00 4,677,260.00	0.00	0.00	0.00 8,674,892.00
Net Other Postemployment Benefits Obligation	2350	0.00	0.00	3,100,682.00	896,950.00	4,677,200.00	0.00	0.00	8,674,892.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oher Long-Term Liabilities				0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year	2380	0.00	0.00	0.00					8,674,892.00
	2380	0.00	0.00	3,100,682.00	896,950.00	4,677,260.00	0.00	0.00	
Portion Due After One Year:		0.00	0.00	3,100,682.00	896,950.00				
Obligations Under Capital Leases	2315	0.00	0.00	3,100,682.00	896,950.00	0.00	0.00	0.00	0.00
Obligations Under Capital Leases Liability for Compensated Absences	2315 2330	0.00	0.00 0.00 0.00	3,100,682.00 0.00 0.00	896,950.00 0.00 0.00	0.00	0.00	0.00	0.00
Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims	2315 2330 2350	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	3,100,682.00 0.00 0.00 7,874,771.00	896,950.00 0.00 0.00 805,391.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 8,680,162.00
Obligations Under Capital Leases Liability for Compensated Absences	2315 2330 2350 2360 2365	0.00	0.00 0.00 0.00	3,100,682.00 0.00 0.00	896,950.00 0.00 0.00	0.00	0.00	0.00	0.00
Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Farm Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities	2315 2330 2350 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	3,100,682.00 0.00 7,874,771.00 0.00 0.00 0.00 0.00	896,950.00 0.00 0.00 805,391.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 8,680,162.00 0.00 0.00 0.00
Objegations: Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year	2315 2330 2350 2360 2365	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	3,100,682.00 0.00 7,874,771.00 0.00 0.00 0.00 7,874,771.00	896,950.00 0.00 805,391.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 8,680,162.00 0.00 0.00 0.00 8,680,162.00
Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Perssion Liability Other Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities	2315 2330 2350 2360 2365	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	3,100,682.00 0.00 7,874,771.00 0.00 0.00 0.00 7,874,771.00 10,975,453.00	896,950.00 0.00 805,391.00 0.00 0.00 0.00 805,391.00 1,702,341.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 8,680,162.00 0.00 0.00 8,680,162.00 17,355,054.00
Obigations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Total Labilities	2315 2330 2350 2360 2365	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	3,100,682.00 0.00 7,874,771.00 0.00 0.00 0.00 7,874,771.00	896,950.00 0.00 805,391.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 8,680,162.00 0.00 0.00 0.00 8,680,162.00
Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Vear Total Long-Term Liabilities Total Labilities DEFERRED INFLOWS OF RESOURCES	2315 2330 2350 2360 2365 2380	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	3,100,682.00 0.00 7,874,771.00 0.00 0.00 7,874,771.00 0.00 7,874,771.00 10,975,453.00 11,799,826.00	896,950.00 0.00 0.00 805,391.00 0.00 0.00 805,391.00 1.702,341.00 1.702,341.00 1.845,498.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 4,677,260.00 4,717,582.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 8,680,162.00 0.00 0.00 8,680,162.00 17,355,054.00 18,362,906.00
Obligations Under Capital Leass Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Labilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2315 2330 2350 2360 2365 2380 2610	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	3,100,682.00 0.00 7,874,771.00 0.00 0.00 7,874,771.00 10,975,453.00 11,799,826.00 0.00	896,950.00 0.00 0.00 805,391.00 0.00 0.00 0.00 805,391.00 1,702,341.00 1,845,498.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 4,677,260.00 4,717,582.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 8,680,162.00 0.00 0.00 8,680,162.00 17,355,054.00 18,362,906.00 0.00
Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Vear Total Long-Term Liabilities Total Labilities DEFERRED INFLOWS OF RESOURCES	2315 2330 2350 2360 2365 2380 2365 2380 2610 2610 2620	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	3,100,682.00 0.00 7,874,771.00 0.00 7,874,771.00 0.00 7,874,771.00 10,975,453.00 11,799,826.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 8,680,162,00 0.00 0.00 8,680,162,00 17,355,054,00 18,362,906.00 0.00 0.00
Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Labilities Total Labilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deferit Per Carrying Amount of Debt Refunding Deferred Revenues Pension	2315 2330 2350 2360 2365 2380 2610 2620 2630 2640	0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	3,100,682.00 0.00 7,874,771.00 0.00 0.00 7,874,771.00 10,975,453.00 11,799,826.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 4.677,260.00 4.717,582.00 0.	0.00 0.00	0.00 0.00	0.00 8,680,162.00 0.00 0.00 8,680,162.00 17,355,054.00 18,362,906.00 0.00 0.00 0.00 0.00
Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Oher Dostemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Dae In More Than One Year Total Lability Total Lability DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits	2315 2330 2350 2360 2365 2380 2380 2610 2620 2630	0.00 0.00	0.00 0.00	3,100.682.00 0.00 7,874,771.00 0.00 7,874,771.00 0.00 7,874,771.00 10,975,453.00 11,799,826.00 0.00 0.000 0.000 0.000	896,950,00 0,00 0,00 0,00 0,00 0,00 0,00 1,702,341,00 1,845,498,00 0,00 0,000 0,000 0,000 0,000 0,000	0.00 0.00 0.00 0.00 0.00 0.00 4.677260.00 4.717,582.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 8,680,162.00 0.00 0.00 8,680,162.00 17,35545.00 18,362,906.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Lability Other Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits Total Defreet Inflows of Resources	2315 2330 2350 2360 2365 2380 2610 2620 2630 2640	0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	3,100,682.00 0.00 7,874,771.00 0.00 0.00 7,874,771.00 10,975,453.00 11,799,826.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 4.677,260.00 4.717,582.00 0.	0.00 0.00	0.00 0.00	0.00 8,680,162.00 0.00 0.00 8,680,162.00 17,355,054.00 18,362,906.00 0.00 0.00 0.00 0.00
Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Oher Possion Liability Other Long-Term Liability Other Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Inferases in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Possemployment Benefits Total Deferred Inflows of Resources NET POSITION	2315 2330 2350 2360 2365 2380 2365 2380 2610 2620 2630 2640 2650	0.00 0.00	0.00 0.00	3,100.682.00 0.00 7,874,771.00 0.00 7,874,771.00 10,975,453.00 11,799,826.00 0.00 0.000 0.000 0.000 0.000 0.000	896,950,00 0,00 0,00 0,00 0,00 0,00 0,00 1,702,341,00 1,702,341,00 0,2341,00 0,000 0,000 0,000 0,000 0,000 0,000	0.00 0.00 0.00 0.00 0.00 0.00 4.67260.00 4.717,582.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00	0.00 8,680,162,00 0.00 0.00 0.00 8,680,162,00 0.00 8,680,162,00 17,355,054,00 18,362,906,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemplyment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Date In More Than One Year Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits Total Defits Total Defits Net Postemployment Benefits Net Postemployment Benefits Net Postemployment Benefits Net Postemployment absets Net PostINON Net Investment in Capital Assets	2315 2330 2350 2360 2365 2380 2610 2620 2630 2640 2650 2650 2770	0.00 0.00	0.00 0.00	3,100,682.00 0,00 7,874,771,00 0,00 7,874,771,00 0,00 7,874,771,00 10,975,453,00 11,799,826,00 11,799,826,00 0,00 0,00 0,000 0,000 0,000 0,000 0,000	896,950.00 0.00 0.00 805,391.00 0.00 0.00 0.00 0.00 0.00 1.702,341.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 4.677,260.00 4.717,582.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00	0.00 8,680,162,00 0.00 0.00 0.00 17,355,054,00 18,362,906,00 0.00
Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Oher Possion Liability Other Long-Term Liability Other Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Inferases in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Possemployment Benefits Total Deferred Inflows of Resources NET POSITION	2315 2330 2350 2360 2365 2380 2365 2380 2610 2620 2630 2640 2650	0.00 0.00	0.00 0.00	3,100.682.00 0.00 7,874,771.00 0.00 7,874,771.00 10,975,453.00 11,799,826.00 0.00 0.000 0.000 0.000 0.000 0.000	896,950,00 0,00 0,00 0,00 0,00 0,00 0,00 1,702,341,00 1,702,341,00 0,2341,00 0,000 0,000 0,000 0,000 0,000 0,000	0.00 0.00 0.00 0.00 0.00 0.00 4.67260.00 4.717,582.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00	0.00 8,680,162,00 0.00 0.00 0.00 8,680,162,00 0.00 8,680,162,00 17,355,054,00 18,362,906,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2017

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
	Number	711	712	713	714	715	731	791	Service Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	3,506,304.00	1,134,399.00	66,365,165.00	0.00	0.00	71,005,868.00
Other Operating Revenues	3489	0.00	0.00	4.00	0.00	0.00	0.00	0.00	4.00
Total Operating Revenues		0.00	0.00	3,506,308.00	1,134,399.00	66,365,165.00	0.00	0.00	71,005,872.00
OPERATING EXPENSES									
Salaries	100	0.00	0.00	80,736.00	83,206.00	560,982.00	0.00	0.00	724,924.00
Employee Benefits	200	0.00	0.00	21,175.00	19,664.00	159,346.00	0.00	0.00	200,185.00
Purchased Services	300	0.00	0.00	52,570.00	10,495.00	1,030,581.00	0.00	0.00	1,093,646.00
Energy Services	400	0.00	0.00	0.00	0.00	2,224.00	0.00	0.00	2,224.00
Materials and Supplies	500	0.00	0.00	1,149.00	32.00	13,121.00	0.00	0.00	14,302.00
Capital Outlay	600	0.00	0.00	1,772.00	1,391.00	26,820.00	0.00	0.00	29,983.00
Other	700	0.00	0.00	6,196,359.00	877,383.00	65,282,948.00	0.00	0.00	72,356,690.00
Depreciation/Amortization Expense	780	0.00	0.00	0.00	0.00	8,375.00	0.00	0.00	8,375.00
Total Operating Expenses		0.00	0.00	6,353,761.00	992,171.00	67,084,397.00	0.00	0.00	74,430,329.00
Operating Income (Loss)		0.00	0.00	(2,847,453.00)	142,228.00	(719,232,00)	0.00	0.00	(3,424,457.00)
NONOPERATING REVENUES (EXPENSES)				(),,	,	(,			(1) 1111
Investment Income	3430	0.00	0.00	26,905.00	1,224.00	27,553.00	0.00	0.00	55,682.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	26,905.00	1,224.00	27.553.00	0.00	0.00	55,682.00
Income (Loss) Before Operating Transfers		0.00	0.00	(2,820,548.00)	143,452.00	(691,679.00)	0.00	0.00	(3,368,775.00)
Transfers In	3600	0.00	0.00	2,000,000,00	0.00	0.00	0.00	0.00	2,000,000,00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS									0.000
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	1	0.000	0.00	0100	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	(820,548,00)	143,452.00	(691,679.00)	0.00	0.00	(1,368,775.00)
Net Position, July 1, 2016	2880	0.00	0.00	2,598,818.00	118,185.00	21,710,588.00	0.00	0.00	24,427,591.00
Adjustments to Net Position	2896	0.00	0.00	2,576,616.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2017	2780	0.00	0.00	1,778,270.00	261,637.00	21,018,909.00	0.00	0.00	23,058,816.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2017

	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	/11	/12	/15	/14	/15	/51	/91	Service Funds
Receipts from customers and users	0.00	0.00	3,506,304.00	1,134,399.00	66,393,097.00	0.00	0.00	71,033,800.00
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	(5,374,242.00)	(1,040,579.00)	(64,562,736.00)	0.00	0.00	(70,977,557.00)
Payments to employees	0.00	0.00	(101,911.00)	(102,870.00)	(720,328.00)	0.00	0.00	(925,109.00)
Payments for interfund services used	0.00	0.00	0.00 361,366.00	0.00 55,896.00	0.00 (1,032,782.00)	0.00	0.00	0.00 (615,520.00)
Other receipts (payments) Net cash provided (used) by operating activities	0.00	0.00	(1.608.483.00)	46,846,00	(1,032,782.00) 77,251.00	0.00	0.00	(1,484,386.00)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	(1,008,485.00)	40,840.00	//,231.00	0.00	0.00	(1,464,560.00)
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	2,000,000,00	0.00	0.00	0.00	0.00	2,000,000.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	2,000,000.00
CASH FLOWS FROM CAPITAL AND RELATED								
FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	(1,341,250.00)	0.00	0.00	(1,341,250.00)
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00 0.00	0.00	0.00 (1,341,250.00)	0.00	0.00	0.00 (1,341,250.00)
Net cash provided (used) by capital and related financing activities CASH FLOWS FROM INVESTING ACTIVITIES	0.00	0.00	0.00	0.00	(1,541,250.00)	0.00	0.00	(1,341,230.00)
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	26,905.00	1.223.00	27,553.00	0.00	0.00	55,681.00
Purchase of investments	0.00	0.00	(418,422.00)	0.00	(28,708.00)	0.00	0.00	(447,130.00)
Net cash provided (used) by investing activities	0.00	0.00	(391,517,00)	1,223.00	(1,155,00)	0.00	0.00	(391,449.00)
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	48,069.00	(1,265,154,00)	0.00	0.00	(1.217.085.00)
Cash and cash equivalents - July 1, 2016	0.00	0.00	0.00	2,059,065.00	13,127,047.00	0.00	0.00	15,186,112.00
Cash and cash equivalents - June 30, 2017	0.00	0.00	0.00	2,107,134.00	11,861,893.00	0.00	0.00	13,969,027.00
Reconciliation of operating income (loss) to net cash provided								
(used) by operating activities:								
Operating income (loss)	0.00	0.00	(2,847,453.00)	142,228.00	(719,232.00)	0.00	0.00	(3,424,457.00)
Adjustments to reconcile operating income (loss) to net cash								
provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	8,375.00	0.00	0.00	8,375.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	0.00	0.00	0.00 465.00	0.00	27,932.00	0.00	0.00	27,932.00
(Increase) decrease in interest receivable (Increase) decrease in due from insurer	0.00	0.00	465.00	0.00	1,155.00	0.00	0.00	1,620.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable (Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in propind terms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	416,388.00	67,814.00	38,809.00	0.00	0.00	523,011.00
Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in postemployment benefits Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	822,117.00	(163,196.00)	720,212.00	0.00	0.00	1,379,133.00
Increase (decrease) in estimated unpaid claims - Self-Insurance Program Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	822,117.00	(163,196.00) 0.00	/20,212.00	0.00	0.00	1,379,133.00
Total adjustments	0.00	0.00	1,238,970.00	(95,382.00)	796,483.00	0.00	0.00	1,940,071.00
Net cash provided (used) by operating activities	0.00	0.00	(1,608,483.00)	46,846.00	77,251.00	0.00	0.00	(1,484,386.00)
Noncash investing, capital and financing activities:	0.00	0.00	(1,000,405.00)	+0,0+0.00	77,251.00	0.00	0.00	(1,707,300.00)
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase/(Decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION INVESTMENT TRUST FUNDS June 30, 2017

Γ		Investment Trust Fund	Investment Trust Fund	Investment Trust Fund	
	Account	Name	Name	Name	Total Investment Trust
	Number	84X	84X	84X	Funds
ASSETS	rumoer	0174	0114	0124	T unus
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132	0.00	0.00	0100	0100
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940				
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00 0.00 This Page Intentionally 0.00 0.00	er Blank 0.00	0.00
LIABILITIES			tionally	Lett	
Cash Overdraft	2125	0.00	Page Intentio	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	Tms 0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640				
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION INVESTMENT TRUST FUNDS For the Fiscal Year Ended June 30, 2017

		Investment Trust Fund	Investment Trust Fund	Investment Trust Fund	
	Account	Name	Name	Name	Total Investment Trust
	Number	84X	84X	84X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	a plank 0.00	0.00
DEDUCTIONS			t tontionally	Left Dias	
Salaries	100	0.00	0.00 This Page Intentionally 0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position Held In Trust, July 1, 2016	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits					
and Other Purposes, June 30, 2017	2785	0.00	0.00	0.00	0.00

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

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DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PRIVATE-PURPOSE TRUST FUNDS June 30, 2017

		Private-Purpose Trust	Private-Purpose Trust	Private-Purpose Trust	
	Account	Fund Name	Fund Name	Fund Name	Total Private-Purpose
	Number	85X	85X	85X	Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940				
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES			0.00 This Page Intentionally 0.00	eft Bians	
Cash Overdraft	2125	0.00	This Page Intention 0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640				
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position	1	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2017

		Private-Purpose Trust	Private-Purpose Trust	Private-Purpose Trust	
	Account	Fund Name	Fund Name	Fund Name	Total Private-Purpose
	Number	85X	85X	85X	Trust Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	e Blank 0.00	0.00
DEDUCTIONS			tionally I	en m	
Salaries	100	0.00	0.00 0.00 This Page Intentionally L 0.00 0.00	0.00	0.00
Employee Benefits	200	0.00	THIS 0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position Held In Trust, July 1, 2016	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits					
and Other Purposes, June 30, 2017	2785	0.00	0.00	0.00	0.00

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

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DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PENSION TRUST FUNDS June 30, 2017

	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	
	Number	87X	87X	87X	Total Pension Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES			0.00 his Page Intentionally Left 0.00	sjank	
Cash Overdraft	2125	0.00 ¹	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PENSION TRUST FUNDS For the Fiscal Year Ended June 30, 2017

	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	
	Number	87X	87X	87X	Total Pension Trust Funds
ADDITIONS		0/11	0,11	0/11	Total Tension Trast Tanas
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS			0.00 This Page Intentionally Left	Blank	
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position Held In Trust, July 1, 2016	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits					
and Other Purposes, June 30, 2017	2785	0.00	0.00	0.00	0.00

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

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DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS June 30, 2017

	Account	School Internal Funds	Agency Fund Name	Agency Fund Name	
	Number	891	89X	89X	Total Agency Funds
ASSETS					· ·
Cash and Cash Equivalents	1110	5,902,099.00	0.00	0.00	5,902,099.00
Investments	1160	914,722.00	0.00	0.00	914,722.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		6,816,821.00	0.00	0.00	6,816,821.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	6,816,821.00	0.00	0.00	6,816,821.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		6,816,821.00	0.00	0.00	6,816,821.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS 891 June 30, 2017

	Account	Balance			Balance
	Number	July 1, 2016	Additions	Deductions	June 30, 2017
ASSETS					
Cash and Cash Equivalents	1110	5,694,736.00	16,278,894.00	16,071,531.00	5,902,099.00
Investments	1160	1,014,755.00	748.00	100,781.00	914,722.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		6,709,491.00	16,279,642.00	16,172,312.00	6,816,821.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	6,709,491.00	16,279,642.00	16,172,312.00	6,816,821.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		6,709,491.00	16,279,642.00	16,172,312.00	6,816,821.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name June 30, 2017

	Account	Balance			Balance
	Number	July 1, 2016	Additions	Deductions	June 30, 2017
ASSETS	Tuniou	tuly 1, 2010	Thurnons	Deductions	tune 50, 2017
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940			alk.	
Other Postemployment Benefits	1950		This Page Intentionally Le	ft Blann	
Total Deferred Outflows of Resources			antionally -		
LIABILITIES			page Inte		
Cash Overdraft	2125	0.00	This 1.1 0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name June 30, 2017

	Account	Balance			Balance
	Number	July 1, 2016	Additions	Deductions	June 30, 2017
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources			This Page Intentionally I	eft Blank	
LIABILITIES			This Page Intern		
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) TOTAL AGENCY FUNDS June 30, 2017

		Total Agency Funds			Total Agency Funds
	Account	Balances	Total Agency Funds	Total Agency Funds	Balances
	Number	July 1, 2016	Additions	Deductions	June 30, 2017
ASSETS					
Cash and Cash Equivalents	1110	5,694,736.00	16,278,894.00	16,071,531.00	5,902,099.00
Investments	1160	1,014,755.00	748.00	100,781.00	914,722.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		6,709,491.00	16,279,642.00	16,172,312.00	6,816,821.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	6,709,491.00	16,279,642.00	16,172,312.00	6,816,821.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		6,709,491.00	16,279,642.00	16,172,312.00	6,816,821.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					

	Account Number					Royal Palm Charter	Educational Horizons	magine Schools of West	Emma Jewel Charter		Odyssey Preparatory	Pineapple Cove Classical	Brevard Schools	Total Nonmajor
ASSETS				Odyssey Charter School	Sculptor Charter School	School	Charter School	Melbourne	Academy	Viera Charter School	Academy	Academy	Foundation	Component Units
Cash and Cash Equivalents Investments	1110 1160	664,432.00 0.00	24,099.00	1,027,367.00	1,714,145.00	110,682.00	245,530.00	158,080.00	0.00	1,107,664.00	79,984.00	109,251.00	1,157,525.00 1,014,698.00	6,398,759.00 2,069,233.00
Taxes Receivable, net Accounts Receivable, net	1120	0.00	0.00 22,865.00			0.00 27.917.00	0.00 2,854.00	0.00	0.00	0.00 14,452.00	0.00	0.00 20,000.00	0.00 83,306.00	0.00 261,179.00
Interest Receivable on Investments Due From Other Agencies	1170 1220	0.00	0.00	0.00	0.00 21,020.00	0.00	0.00	0.00 30,893.00	0.00 25,415.00	0.00		0.00	0.00	0.00 736,328.00
Due From Insurer	1180	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00 7,257.00	0.00	0.00	0.00	0.00
Deposits Receivable Internal Balances	1210	0.00	0.00	0.00	0.00	5,022.00	0.00	4,615.00 0.00	15,511.00	0.00	0.00	0.00	0.00	166,021.00 0.00
Cash with Fiscal/Service Agents Section 1011.13, F.S., Loan Proceeds	1114 1420	1,657,796.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,657,796.00 0.00
Inventory Prepaid Items	1150 1230	0.00 100,429.00	0.00 821.00		0.00 9,436.00	0.00 22,875.00	0.00 9,455.00	0.00 46,998.00	10,945.00	0.00 84,502.00	16.889.00	0.00 63,942.00	151,669.00 1,972,312.00	162,614.00 2,327,659.00
Long-Term Investments Prepaid Insurance Costs	1460 1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset Pension Asset	1410 1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:	1310		0.00											
Land Land Improvements - Nondepreciable	1315	1,711,383.00 0.00	0.00	1,083,000.00	496,140.00 0.00	0.00 126,616.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,290,523.00 126,616.00
Construction in Progress Nondepreciable Capital Assets	1360	0.00 1,711,383.00	0.00	1,083,000.00	2,650.00 498,790.00	0.00 126,616.00	0.00	0.00	0.00	0.00			0.00	2,650.00 3,419,789.00
Improvements Other Than Buildings Less Accumulated Depreciation	1320 1329	78,674.00 (49,499.00)	0.00		28,491.00 (18,151.00)	345,003.00 (316,784.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	452,168.00 (384,434.00)
Buildings and Fixed Equipment Less Accumulated Depreciation	1330 1339	8,734,837.00	7,747.00 (7,747.00)	7,753,325.00	4,841,019.00 (1,121,454.00)	234,893.00 (155,871.00)	0.00	2,225.00	1,170,794.00 (98,261.00)	0.00	34,664.00 (8.613.00)	0.00	0.00	22,779,504.00
Furniture, Fixtures and Equipment	1340	(2,285,475.00) 581,003.00 (385,747.00)	107,149.00 (66,509.00)	(2,244,474.00) 1,506,933.00 (1,063,849.00)	280,118.00 (174,296.00)	236,669.00 (169,386.00)	31,850.00 (13,946.00)	(1,261.00) 280,025.00 (192,204.00)	(15,314.00) (15,314.00)	227,765.00 (82.862.00)	241,501.00	17,200.00 (2.384.00)	0.00	(5,923,156.00) 3,571,321.00 (2,241,112.00)
Less Accumulated Depreciation Motor Vehicles	1350	14,500.00	0.00	784,245.00	10,980.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	809,725.00
Less Accumulated Depreciation Property Under Capital Leases	1359 1370	(14,500.00) 0.00	0.00 93,602.00	0.00	(10,980.00) 0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,032.00	0.00	(394,327.00) 121,634.00
Less Accumulated Depreciation Audiovisual Materials	1379 1381	0.00 20,134.00	(64,458.00) 0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(360.00) 0.00	0.00	(64,818.00) 20,134.00
Less Accumulated Depreciation Computer Software	1388 1382	(20,134.00) 0.00	0.00	0.00 21,059.00	0.00	0.00	0.00	0.00 10,466.00	0.00	0.00	0.00 145,067.00		0.00	(20,134.00) 176,592.00
Less Accumulated Amortization Depreciable Capital Assets, Net	1389	0.00	0.00	(7,498.00)	0.00 3.835.727.00	0.00	0.00	(10,466.00) 88,785.00	0.00	0.00	(76,866.00)	0.00 42,488.00	0.00	(94,830.00) 18,808,267.00
Total Capital Assets Other Assets		8,385,176.00	69,784.00 0.00	7,463,894.00	4,334,517.00	301,140.00	17,904.00	88,785.00	1,118,327.00	144,903.00	261,138.00	42,488.00	0.00	22,228,056.00
Total Assets		0.00 10,925,592.00	0.00 117,569.00	0.00 9,172,224.00	0.00 7,147,549.00	0.00 467,636.00	0.00 275,743.00	0.00 329,371.00	0.00 1,170,198.00	0.00 1,358,778.00	0.00 427,794.00	0.00 235,681.00	0.00 4,379,510.00	0.00 36,007,645.00
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding Pension	1920 1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Total Deferred Outflows of Resources	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Overdraft Accrued Salaries and Benefits	2125 2110 2170	325,276.00	0.00	174,467.00	165,506.00	71,965.00	0.00 0.00	78,345.00	4,798.00	369,507.00	57,163.00	154,076.00	40,363.00	1,441,466.00
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00 21,573.00	0.00 33,055.00	0.00 46,644.00	0.00 35,298.00	0.00 12,347.00	0.00	0.00 17,657.00	0.00 140,492.00	0.00	0.00 9,805.00	0.00 75,957.00	0.00 31,541.00	0.00 440,365.00
Sales Tax Payable Current Notes Payable	2260 2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210	0.00		15,614.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	15.614.00
Due to Fiscal Agent	2220 2230	0.00	0.00	0.00	0.00 0.00 0.00	0.00	0.00 0.00 0.00	0.00 33,907.00 0.00	0.00	0.00 187,220.00 0.00	51,206.00 0.00	0.00	0.00	0.00 272,333.00 0.00
Pension Liability	2240 2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability Judgments Payable	2116 2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program Estimated Liability for Claims Adjustment	2271 2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate Unearned Revenues	2280 2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00 73.377.00	0.00	0.00	0.00	0.00	0.00	0.00 73,377.00
Other Current Liabilities Noncurrent Liabilities	2410	0.00			0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Portion Due Within One Year:			0.00	212.081.00	85.000.00	0.00	0.00		172.743.00	93 984 00	0.00			563 808 00
Notes Payable Obligations Under Capital Leases	2310 2315	0.00	13,564.00	17,964.00	0.00	0.00	0.00	0.00	0.00	23,026.00	4,275.00		0.00	58,829.00
Bonds Payable Liability for Compensated Absences	2320 2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 14,200.00	0.00	0.00	0.00	0.00 14,200.00
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340 2350	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities Derivative Instrument Estimated Liability for Arbitrage Rebate	2380 2390 2280	0.00 0.00 0.00	0.00	0.00	0.00 0.00 0.00	41,534.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00 0.00 0.00	41,534.00 0.00
Due within One Fear	2280	0.00	0.00 13,564.00	0.00 230,045.00	0.00 85,000.00	0.00 41,534.00	0.00	0.00	0.00 172,743.00	0.00 131,210.00	0.00 4,275.00	0.00	0.00	0.00 678,371.00
Portion Due After One Year: Notes Payable	2310	0.00	0.00	4,861,290.00	5,294,992.00	0.00	0.00	0.00	316,486.00	16,288.00	0.00	0.00	0.00	10,489,056.00
Obligations Under Capital Leases Bonds Payable	2315 2320	0.00 11,774,201.00	51,439.00 0.00	4,577.00	0.00	0.00	0.00	0.00	0.00	4,633.00	0.00	0.00	0.00	60,649.00 11,774,201.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,260.00	0.00	0.00	0.00	17,260.00
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2340 2350 2360	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	0.00	0.00	0.00	0.00	0.00 4,583.00	0.00	0.00	0.00	0.00	40,000.00	0.00	0.00	0.00 44,583.00
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390 2280	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due in More than One Year Total Long-Term Liabilities		11,774,201.00		4 865 867 00	5 294 992 00	4,583.00	0.00	0.00	316,486.00	38 181 00	40 000 00	0.00	0.00	22,385,749.00
Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES		11,774,201.00 12,121,050.00	98,058.00	5,095,912.00 5,332,637.00	5,379,992.00 5,580,796.00	46,117.00 130,429.00	0.00	203,286.00	489,229.00 634,519.00	169,391.00 742,114.00	44,275.00 162,449.00	0.00 230,033.00	0.00 71,904.00	23,064,120.00 25,307,275.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding Deferred Revenue Pension	2620 2630 2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00
Other Postemployment Benefits	2640 2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources NET POSITION		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Net Investment in Capital Assets Restricted For:	2770	(1,731,229.00)	45,514.00	2,557,982.00	129,767.00	255,023.00	17,904.00	88,785.00	629,098.00	117,244.00	221,138.00	42,488.00	0.00	2,373,714.00
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Debt Service	2780 2780	0.00 649,626.00	0.00	0.00	0.00 359,340.00	0.00	0.00	60,286.00 0.00	0.00	0.00	0.00	0.00	0.00	60,286.00 1,008,966.00
Capital Projects Other Purposes	2780 2780	11,203.00 35,530.00	0.00	0.00	27,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 3,823,632.00	38,553.00 3,859,162.00
Unrestricted Total Net Position	2790	(160,588.00) (1.195,458.00)		1,281,605.00	1,050,296.00 1,566,753.00	82,184.00 337,207.00	257,839.00 275,743.00	(22,986.00) 126.085.00	(93,419.00) 535,679.00	499,420.00 616,664.00		(36,840.00) 5,648.00	483,974.00 4,307,606.00	3,359,689.00 10,700,370.00
		(1,175,458.00)	1,00	1.00	4,000,703.00	00.100	210,140.00	120,005.00	222,017.00	010,004.00	00.000		1,007,000,00	

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR COMPONENT UNITS June 30, 2017

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS Palm Bay Academy For the Fiscal Year Ended June 30, 2017

				Revenue and Changes		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:	Rumber	Expenses	Services	Contributions	Contributions	Activities
Instruction	5000	2,596,545.00	0.00	396.058.00	0.00	(2,200,487.00)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	10,462.00	0.00	0.00	0.00	(10,462.00)
Instruction and Curriculum Development Services	6300	21,362.00	0.00	0.00	0.00	(21,362.00)
Instructional Staff Training Services	6400	3,365.00	0.00	0.00	0.00	(3,365.00)
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	140,304.00	0.00	0.00	0.00	(140,304.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	512,999.00	0.00	0.00	0.00	(512,999.00)
Facilities Acquisition and Construction	7400	277,557.00	0.00	0.00	0.00	(277,557.00)
Fiscal Services	7500	61,204.00	0.00	0.00	0.00	(61,204.00)
Food Services	7600	382,506.00	5,752.00	320,882.00	0.00	(55,872.00)
Central Services	7700	51,836.00	0.00	0.00	0.00	(51,836.00)
Student Transportation Services	7800	158,442.00	0.00	0.00	0.00	(158,442.00)
Operation of Plant	7900	302,074.00	0.00	0.00	0.00	(302,074.00)
Maintenance of Plant	8100	116,561.00	0.00	0.00	0.00	(116,561.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		4,635,217.00	5,752.00	716,940.00	0.00	(3,912,525.00)

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	4,242,894.00
Investment Earnings	0.00
Miscellaneous	73,267.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,316,161.00
Change in Net Position	403,636.00
Net Position, July 1, 2016	(1,599,094.00)
Adjustments to Net Position	0.00
Net Position, June 30, 2017	(1,195,458.00)

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Campus Charter School For the Fiscal Year Ended June 30, 2017

				Revenue and Changes		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:						
Instruction	5000	597,408.00	0.00	87,681.00	0.00	(509,727.00)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	28,154.00	0.00	18,986.00	0.00	(9,168.00)
Board	7100	85,933.00	0.00	0.00	0.00	(85,933.00)
General Administration	7200	73,222.00	0.00	0.00	0.00	(73,222.00)
School Administration	7300	166,538.00	0.00	0.00	0.00	(166,538.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	10,150.00	0.00	0.00	0.00	(10,150.00)
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	124,527.00	0.00	0.00	0.00	(124,527.00)
Maintenance of Plant	8100	2,356.00	0.00	0.00	0.00	(2,356.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	20,520.00	0.00	0.00	0.00	(20,520.00)
Interest on Long-Term Debt	9200	4,501.00	0.00	0.00	0.00	(4,501.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		1,113,309.00	0.00	106,667.00	0.00	(1,006,642.00)

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	949,516.00
Investment Earnings	0.00
Miscellaneous	14,186.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	963,702.00
Change in Net Position	(42,940.00)
Net Position, July 1, 2016	62,451.00
Adjustments to Net Position	0.00
Net Position, June 30, 2017	19,511.00

Exhibit J-2b Page 57

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Odyssey Charter School For the Fiscal Year Ended June 30, 2017

				Revenue and Changes		
				Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	4,241,108.00	128,733.00	583,861.00	0.00	(3,528,514.00)
Student Support Services	6100	97,106.00	0.00	0.00	0.00	(97,106.00)
Instructional Media Services	6200	13,348.00	0.00	0.00	0.00	(13,348.00)
Instruction and Curriculum Development Services	6300	270,854.00	185,383.00	0.00	0.00	(85,471.00)
Instructional Staff Training Services	6400	32,310.00	0.00	0.00	0.00	(32,310.00)
Instruction-Related Technology	6500	250,091.00	0.00	0.00	0.00	(250,091.00)
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	1,513,575.00	0.00	0.00	0.00	(1,513,575.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	126,580.00	0.00	0.00	0.00	(126,580.00)
Food Services	7600	478,736.00	103,750.00	447,475.00	0.00	72,489.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	382,907.00	0.00	0.00	0.00	(382,907.00)
Operation of Plant	7900	952,212.00	15,686.00	0.00	385,229.00	(551,297.00)
Maintenance of Plant	8100	89,439.00	0.00	0.00	0.00	(89,439.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	259,799.00	115,198.00	0.00	0.00	(144,601.00)
Interest on Long-Term Debt	9200	207,988.00	0.00	0.00	0.00	(207,988.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		8,916,053.00	548,750.00	1,031,336.00	385,229.00	(6,950,738.00)

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	6,857,506.00
Investment Earnings	0.00
Miscellaneous	101,675.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	6,959,181.00
Change in Net Position	8,443.00
Net Position, July 1, 2016	3,831,144.00
Adjustments to Net Position	0.00
Net Position, June 30, 2017	3,839,587.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Sculptor Charter School For the Fiscal Year Ended June 30, 2017

				Revenue and Changes		
				Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	2,687,212.00	231,842.00	0.00	0.00	(2,455,370.00)
Student Support Services	6100	53,879.00	0.00	0.00	0.00	(53,879.00)
Instructional Media Services	6200	53,251.00	0.00	0.00	0.00	(53,251.00)
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	14,609.00	0.00	0.00	0.00	(14,609.00)
Instruction-Related Technology	6500	69,698.00	0.00	0.00	0.00	(69,698.00)
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	440,079.00	0.00	0.00	0.00	(440,079.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	23,950.00	0.00	0.00	0.00	(23,950.00)
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	99,252.00	0.00	0.00	0.00	(99,252.00)
Operation of Plant	7900	316,416.00	0.00	0.00	0.00	(316,416.00)
Maintenance of Plant	8100	21,640.00	0.00	0.00	0.00	(21,640.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	388,215.00	0.00	0.00	0.00	(388,215.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		4,168,201.00	231,842.00	0.00	0.00	(3,936,359.00)

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	3,936,437.00
Investment Earnings	2,281.00
Miscellaneous	243,926.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	4,182,644.00
Change in Net Position	246,285.00
Net Position, July 1, 2016	1,320,468.00
Adjustments to Net Position	0.00
Net Position, June 30, 2017	1,566,753.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Royal Palm Charter School For the Fiscal Year Ended June 30, 2017

				Revenue and Changes		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:	- Tulliou	Linpenses				11011/10105
Instruction	5000	1,148,404.00	0.00	0.00	0.00	(1,148,404.00)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	657,713.00	16,884.00	0.00	0.00	(640,829.00)
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	744,090.00	0.00	79,204.00	0.00	(664,886.00)
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	9,377.00	0.00	0.00	0.00	(9,377.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		2,559,584.00	16,884.00	79,204.00	0.00	(2,463,496.00)

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	2,457,097.00
Investment Earnings	16.00
Miscellaneous	3,393.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	2,460,506.00
Change in Net Position	(2,990.00)
Net Position, July 1, 2016	340,197.00
Adjustments to Net Position	0.00
Net Position, June 30, 2017	337,207.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Educational Horizons Charter School For the Fiscal Year Ended June 30, 2017

				Revenue and Changes		
				Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	354,703.00	0.00	0.00	0.00	(354,703.00)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	7,450.00	0.00	0.00	0.00	(7,450.00)
General Administration	7200	128,150.00	0.00	0.00	0.00	(128,150.00)
School Administration	7300	118,811.00	0.00	0.00	0.00	(118,811.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	163,955.00	0.00	0.00	0.00	(163,955.00)
Maintenance of Plant	8100	5,257.00	0.00	0.00	0.00	(5,257.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		778,326.00	0.00	0.00	0.00	(778,326.00)

General Revenues:

Property Taxes, Levied for Operational Purposes	Taxes:	
Property Taxes, Levied for Capital Projects	Property Taxes, Levied for Operational Purposes	
Local Sales Taxes	Property Taxes, Levied for Debt Service	
Grants and Contributions Not Restricted to Specific Programs	Property Taxes, Levied for Capital Projects	
Investment Earnings	Local Sales Taxes	
Miscellaneous	Grants and Contributions Not Restricted to Specific Programs	
Special Items	Investment Earnings	
Extraordinary Items	Miscellaneous	
Transfers	Special Items	
Total General Revenues, Special Items, Extraordinary Items and Transfers	Extraordinary Items	
Change in Net Position Net Position, July 1, 2016 Adjustments to Net Position	Transfers	
Net Position, July 1, 2016 Adjustments to Net Position	Total General Revenues, Special Items, Extraordinary Items and Transfers	
Adjustments to Net Position	Change in Net Position	
5	Net Position, July 1, 2016	
Net Position, June 30, 2017	Adjustments to Net Position	
	Net Position, June 30, 2017	

0.00 0.00 779,250.00 0.00 2,623.00 0.00 0.00 781,873.00 272,196.00 0.00 275,743.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY **COMBINING STATEMENT OF ACTIVITIES (CONTINUED)** NONMAJOR COMPONENT UNITS Imagine Schools of West Melbourne For the Fiscal Year Ended June 30, 2017

				Program Revenues		Revenue and Changes
	Account		Charges for	Operating Grants and	Capital Grants and	in Net Position Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	1,237,043.00	0.00	150,205.00	0.00	(1,086,838.00)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	40,710.00	0.00	0.00	0.00	(40,710.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	596,052.00	0.00	0.00	0.00	(596,052.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	177,349.00	7,462.00	187,995.00	0.00	18,108.00
Central Services	7700	3,795.00	0.00	0.00	0.00	(3,795.00)
Student Transportation Services	7800	182,830.00	0.00	0.00	0.00	(182,830.00)
Operation of Plant	7900	1,723,624.00	55,400.00	0.00	0.00	(1,668,224.00)
Maintenance of Plant	8100	104,185.00	0.00	0.00	0.00	(104,185.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	29,797.00	40,220.00	0.00	0.00	10,423.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		4,095,385.00	103,082.00	338,200.00	0.00	(3,654,103.00)

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	3,578,700.00
Investment Earnings	0.00
Miscellaneous	63,052.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	3,641,752.00
Change in Net Position	(12,351.00)
Net Position, July 1, 2016	138,436.00
Adjustments to Net Position	0.00
Net Position, June 30, 2017	126,085.00

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Emma Jewel Charter Academy For the Fiscal Year Ended June 30, 2017

				Program Revenues		Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:	Ivuiliber	Expenses	Services	Contributions	Contributions	Activities
Instruction	5000	1,261,458.00	0.00	256,267.00	0.00	(1,005,191.00)
Student Support Services	6100	0.00	0.00	0.00	0.00	(1,005,191.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6300	0.00	0.00	0.00	0.00	0.00
1						
Instructional Staff Training Services	6400	53,102.00	0.00	0.00	0.00	(53,102.00)
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	1,629.00	0.00	0.00	0.00	(1,629.00)
General Administration	7200	86,579.00	0.00	0.00	0.00	(86,579.00)
School Administration	7300	470,212.00	0.00	0.00	0.00	(470,212.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	48,265.00	0.00	0.00	0.00	(48,265.00)
Food Services	7600	240,790.00	0.00	236,247.00	0.00	(4,543.00)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	118,344.00	0.00	0.00	0.00	(118,344.00)
Operation of Plant	7900	261,907.00	0.00	0.00	0.00	(261,907.00)
Maintenance of Plant	8100	35,473.00	0.00	0.00	0.00	(35,473.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	32,237.00	0.00	0.00	0.00	(32,237.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		2,609,996.00	0.00	492,514.00	0.00	(2,117,482.00)

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	
Property Taxes, Levied for Debt Service	
Property Taxes, Levied for Capital Projects	
Local Sales Taxes	
Grants and Contributions Not Restricted to Specific Programs	
Investment Earnings	
Miscellaneous	
Special Items	
Extraordinary Items	
Transfers	
Total General Revenues, Special Items, Extraordinary Items and Transfers	
Change in Net Position	
Net Position, July 1, 2016	
Adjustments to Net Position	
Net Position, June 30, 2017	

 $\begin{array}{c} 0.00\\ 0.00\\ 0.00\\ 2,239,210.00\\ 0.00\\ 47,583.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 0.00\\ 2,286,793.00\\ 169,311.00\\ 366,368.00\\ 0.00\\ 535,679.00\\ \end{array}$

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Viera Charter School For the Fiscal Year Ended June 30, 2017

				Program Revenues		Revenue and Changes
				Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	3,549,076.00	26,245.00	22,139.00	0.00	(3,500,692.00)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	562.00	0.00	0.00	0.00	(562.00)
Instruction and Curriculum Development Services	6300	8,400.00	0.00	0.00	0.00	(8,400.00)
Instructional Staff Training Services	6400	12,697.00	0.00	0.00	0.00	(12,697.00)
Instruction-Related Technology	6500	68,359.00	0.00	0.00	0.00	(68,359.00)
Board	7100	51,398.00	0.00	0.00	0.00	(51,398.00)
General Administration	7200	333,471.00	0.00	0.00	0.00	(333,471.00)
School Administration	7300	586,784.00	0.00	0.00	0.00	(586,784.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	326,442.00	0.00	0.00	0.00	(326,442.00)
Food Services	7600	198,310.00	86,532.00	50,245.00	0.00	(61,533.00)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	178,291.00	0.00	0.00	0.00	(178,291.00)
Operation of Plant	7900	1,449,995.00	0.00	0.00	143,354.00	(1,306,641.00)
Maintenance of Plant	8100	19,031.00	0.00	0.00	0.00	(19,031.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	8,691.00	9,112.00	0.00	0.00	421.00
Interest on Long-Term Debt	9200	11,779.00	0.00	0.00	0.00	(11,779.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		6,803,286.00	121,889.00	72,384.00	143,354.00	(6,465,659.00)

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	6,408,009.00
Investment Earnings	0.00
Miscellaneous	338,155.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	6,746,164.00
Change in Net Position	280,505.00
Net Position, July 1, 2016	336,159.00
Adjustments to Net Position	0.00
Net Position, June 30, 2017	616,664.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Odyssey Preparatory Academy For the Fiscal Year Ended June 30, 2017

				Revenue and Changes		
				Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	1,120,010.00	54,271.00	375,299.00	0.00	(690,440.00)
Student Support Services	6100	3,226.00	0.00	0.00	0.00	(3,226.00)
Instructional Media Services	6200	35,984.00	0.00	0.00	0.00	(35,984.00)
Instruction and Curriculum Development Services	6300	102,095.00	0.00	37,890.00	0.00	(64,205.00)
Instructional Staff Training Services	6400	15,169.00	0.00	0.00	0.00	(15,169.00)
Instruction-Related Technology	6500	42,776.00	0.00	0.00	0.00	(42,776.00)
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	553,124.00	0.00	0.00	0.00	(553,124.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	23,406.00	0.00	0.00	0.00	(23,406.00)
Food Services	7600	197,064.00	13,095.00	185,055.00	0.00	1,086.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	49,426.00	0.00	0.00	0.00	(49,426.00)
Operation of Plant	7900	296,048.00	0.00	0.00	0.00	(296,048.00)
Maintenance of Plant	8100	10,511.00	0.00	0.00	0.00	(10,511.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	35,049.00	44,033.00	0.00	0.00	8,984.00
Interest on Long-Term Debt	9200	396.00	0.00	0.00	0.00	(396.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		2,484,284.00	111,399.00	598,244.00	0.00	(1,774,641.00)

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	1,829,543.00
Investment Earnings	0.00
Miscellaneous	46,504.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	1,876,047.00
Change in Net Position	101,406.00
Net Position, July 1, 2016	163,939.00
Adjustments to Net Position	0.00
Net Position, June 30, 2017	265,345.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY **COMBINING STATEMENT OF ACTIVITIES (CONTINUED)** NONMAJOR COMPONENT UNITS Pineapple Cove Classical Academy For the Fiscal Year Ended June 30, 2017

					Revenue and Changes	
				Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	1,712,550.00	0.00	72,554.00	0.00	(1,639,996.00)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	1,323.00	0.00	0.00	0.00	(1,323.00)
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	12,118.00	0.00	0.00	0.00	(12,118.00)
Board	7100	133,069.00	0.00	2,049.00	0.00	(131,020.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	284,926.00	0.00	5,070.00	0.00	(279,856.00)
Facilities Acquisition and Construction	7400	551,717.00	0.00	0.00	0.00	(551,717.00)
Fiscal Services	7500	96,179.00	0.00	0.00	0.00	(96,179.00)
Food Services	7600	129,686.00	51,798.00	25,717.00	0.00	(52,171.00)
Central Services	7700	10,521.00	0.00	1,823.00	0.00	(8,698.00)
Student Transportation Services	7800	1,508.00	0.00	0.00	0.00	(1,508.00)
Operation of Plant	7900	256,259.00	0.00	0.00	0.00	(256,259.00)
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	42,564.00	55,742.00	0.00	0.00	13,178.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		2,744.00				(2,744.00)
Total Component Unit Activities		3,235,164.00	107,540.00	107,213.00	0.00	(3,020,411.00)

General Revenues:

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	2,902,654.00
Investment Earnings	0.00
Miscellaneous	165,142.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	3,067,796.00
Change in Net Position	47,385.00
Net Position, July 1, 2016	(41,737.00)
Adjustments to Net Position	0.00
Net Position, June 30, 2017	5,648.00

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Brevard Schools Foundation For the Fiscal Year Ended June 30, 2017

				Program Revenues		Revenue and Changes
				Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	2,628,407.00	0.00	0.00	0.00	(2,628,407.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	306,324.00	0.00	0.00	0.00	(306,324.00)
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		2,934,731.00	0.00	0.00	0.00	(2,934,731.00)

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	3,494,493.00
Investment Earnings	(22,290.00)
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	3,472,203.00
Change in Net Position	537,472.00
Net Position, July 1, 2016	3,770,134.00
Adjustments to Net Position	0.00
Net Position, June 30, 2017	4,307,606.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2017

			Program Revenues			Revenue and Changes
				Operating	Capital	in Net Position
	Account		Charges for	Grants and	Grants and	Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	20,505,517.00	441,091.00	1,944,064.00	0.00	(18,120,362.00)
Student Support Services	6100	2,782,618.00	0.00	0.00	0.00	(2,782,618.00)
Instructional Media Services	6200	113,607.00	0.00	0.00	0.00	(113,607.00)
Instruction and Curriculum Development Services	6300	404,034.00	185,383.00	37,890.00	0.00	(180,761.00)
Instructional Staff Training Services	6400	131,252.00	0.00	0.00	0.00	(131,252.00)
Instruction-Related Technology	6500	471,196.00	0.00	18,986.00	0.00	(452,210.00)
Board	7100	460,493.00	0.00	2,049.00	0.00	(458,444.00)
General Administration	7200	1,585,459.00	16,884.00	0.00	0.00	(1,568,575.00)
School Administration	7300	5,243,100.00	0.00	5,070.00	0.00	(5,238,030.00)
Facilities Acquisition and Construction	7400	829,274.00	0.00	0.00	0.00	(829,274.00)
Fiscal Services	7500	716,176.00	0.00	0.00	0.00	(716,176.00)
Food Services	7600	1,804,441.00	268,389.00	1,453,616.00	0.00	(82,436.00)
Central Services	7700	66,152.00	0.00	1,823.00	0.00	(64,329.00)
Student Transportation Services	7800	1,171,000.00	0.00	0.00	0.00	(1,171,000.00)
Operation of Plant	7900	6,591,107.00	71,086.00	79,204.00	528,583.00	(5,912,234.00)
Maintenance of Plant	8100	404,453.00	0.00	0.00	0.00	(404,453.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	396,420.00	264,305.00	0.00	0.00	(132,115.00)
Interest on Long-Term Debt	9200	654,493.00	0.00	0.00	0.00	(654,493.00)
Unallocated Depreciation/Amortization Expense		2,744.00				(2,744.00)
Total Component Unit Activities		44,333,536.00	1,247,138.00	3,542,702.00	528,583.00	(39,015,113.00)

Taxes:	
Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	39,675,309.00
Investment Earnings	(19,993.00)
Miscellaneous	1,099,506.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	40,754,822.00
Change in Net Position	1,739,709.00
Net Position, July 1, 2016	8,960,661.00
Adjustments to Net Position	0.00
Net Position, June 30, 2017	10,700,370.00