

# School Board of Brevard County



## Annual Financial Report

For the Year End June 30, 2022

**FLORIDA DEPARTMENT OF EDUCATION  
REPORT OF FINANCIAL DATA TO THE  
COMMISSIONER OF EDUCATION (ESE 348)  
DISTRICT SCHOOL BOARD BREVARD COUNTY  
For the Fiscal Year Ended June 30, 2022**

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

INDEX:		<u>PAGE</u> <u>NUMBER</u>	<u>PAGE</u> <u>NUMBER</u>
		<u>FDOE</u>	<u>AFR REPORT</u>
Exhibit K-1	Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund -----	1-3	3-5
Exhibit K-2	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Food Services -----	4-5	6-7
Exhibit K-3	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Other Federal Programs -----	6-7	8-9
Exhibit K-4	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Federal Education Stabilization Fund -----	8-14	10-16
Exhibit K-5	Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds – Miscellaneous -----	15	17
Exhibit K-6	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Debt Service Funds -----	16	18
Exhibit K-7	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Projects Funds -----	17-18	19-20
Exhibit K-8	Statement of Revenues, Expenditures and Changes in Fund Balance – Permanent Funds-----	19	21
Exhibit K-9	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Enterprise Funds -----	20	22
Exhibit K-10	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds -----	21	23
Exhibit K-11	Combining Statement of Changes in Assets, Liabilities and Fiduciary Net Position – School Internal Funds-----	22	24
Exhibit K-12	Schedule of Long-Term Liabilities-----	23	25
Exhibit K-13	Schedule of Categorical Programs – Report of Expenditures and Available Funds ----	24	26
Exhibit K-14	Schedule of Selected Subobject Expenditures, Categorical Flexible Spending – General Fund Expenditures and Other Data Collection -----	25-28	27-30
Exhibit K-15	Supplemental Schedule – Voluntary Prekindergarten (VPK) Program, General Fund Expenditures -----	29	31
Exhibit K-16	Schedule 3, School Program Cost Report, General/Special Revenue Funds (Illustration only) -----	30	32-47
Exhibit K-17	Schedule 4, District Aggregate Program Cost Report, General/Special Revenue Funds (Illustration only) -----	31	
Exhibit K-18	Schedule 5, Supplementary Schedule of Expenditures of Federal Awards -----	32-33	48-49

FLORIDA DEPARTMENT OF EDUCATION  
REPORT OF FINANCIAL DATA TO THE  
COMMISSIONER OF EDUCATION (ESE 348)  
DISTRICT SCHOOL BOARD BREVARD COUNTY  
For the Fiscal Year Ended June 30, 2022

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

INDEX:

<u>PAGE</u> <u>NUMBER</u>	<u>PAGE</u> <u>NUMBER</u>
<u>FDOE</u>	<u>AFR REPORT</u>

The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2022, 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 8, 2022 (date).



Signature of District School Superintendent

9/12/22  
Signature/Date

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - GENERAL FUND**  
For the Fiscal Year Ended June 30, 2022

Exhibit K-1  
FDOE Page 1  
**Fund 100**

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	617,654.00
Reserve Officers Training Corps (ROTC)	3191	0.00
Miscellaneous Federal Direct	3199	0.00
Total Federal Direct	3100	617,654.00
<i>Federal Through State and Local:</i>		
Medicaid	3202	473,047.00
National Forest Funds	3255	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	109,854.00
Total Federal Through State and Local	3200	582,901.00
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	247,370,180.00
Workforce Development	3315	3,478,404.00
Workforce Development Capitalization Incentive Grant	3316	0.00
Workforce Education Performance Incentives	3317	2,000.00
Adults with Disabilities	3318	0.00
CO&DS Withheld for Administrative Expenditure	3323	40,481.00
Diagnostic and Learning Resources Centers	3335	0.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	0.00
State License Tax	3343	303,353.00
District Discretionary Lottery Funds	3344	0.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	72,295,296.00
Florida School Recognition Funds	3361	0.00
Voluntary Prekindergarten Program	3371	2,398,822.00
Preschool Projects	3372	0.00
<i>Other State:</i>		
Reading Programs	3373	0.00
Full-Service Schools Program	3378	0.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	306,547.00
Total State	3300	326,418,333.00
<i>Local:</i>		
District School Taxes	3411	218,505,036.00
Tax Redemptions	3421	0.00
Payment in Lieu of Taxes	3422	0.00
Excess Fees	3423	0.00
Tuition	3424	519,306.00
Lease Revenue	3425	479,979.00
Interest on Investments	3431	275,424.00
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
Interest Income - Leases	3445	0.00
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	64,433.00
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	0.00
Continuing Workforce Education Course Fees	3463	0.00
Capital Improvement Fees	3464	0.00
Postsecondary Lab Fees	3465	0.00
Lifelong Learning Fees	3466	23,719.00
GED® Testing Fees	3467	11,306.00
Financial Aid Fees	3468	0.00
Other Student Fees	3469	0.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	0.00
Prekindergarten Early Intervention Fees	3472	0.00
School-Age Child Care Fees	3473	0.00
Other Schools, Courses and Classes Fees	3479	33,368.00
<i>Miscellaneous Local:</i>		
Bus Fees	3491	40,326.00
Transportation Services Rendered for School Activities	3492	2,483.00
Sale of Junk	3493	0.00
Receipt of Federal Indirect Cost Rate	3494	4,656,942.00
Other Miscellaneous Local Sources	3495	5,128,386.00
Refunds of Prior Year's Expenditures	3497	16,624.00
Collections for Lost, Damaged and Sold Textbooks	3498	13,261.00
Receipt of Food Service Indirect Costs	3499	814,318.00
Total Local	3400	230,584,911.00
<b>Total Revenues</b>	<b>3000</b>	<b>558,203,799.00</b>

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, 2022

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	230,456,573.00	71,009,443.00	72,084,637.00	0.00	15,470,140.00	869,052.00	2,115,201.00	392,005,046.00
Student Support Services	6100	15,057,673.00	4,551,004.00	2,273,552.00	0.00	177,669.00	9,761.00	22,926.00	22,092,585.00
Instructional Media Services	6200	4,780,914.00	1,520,419.00	103,336.00	0.00	40,187.00	186,308.00	2,856.00	6,634,020.00
Instruction and Curriculum Development Services	6300	11,342,286.00	3,307,035.00	452,121.00	0.00	33,443.00	24,824.00	22,730.00	15,182,439.00
Instructional Staff Training Services	6400	1,141,063.00	281,739.00	312,987.00	0.00	67,644.00	1,635.00	89,540.00	1,894,608.00
Instruction-Related Technology	6500	4,541,987.00	1,398,128.00	692,876.00	0.00	629.00	912.00	515.00	6,635,047.00
Board	7100	575,145.00	413,665.00	225,646.00	0.00	777.00	0.00	28,414.00	1,243,647.00
General Administration	7200	656,058.00	205,645.00	347,211.00	0.00	42,001.00	5,162.00	126,664.00	1,382,741.00
School Administration	7300	29,171,699.00	10,467,224.00	133,005.00	0.00	100,924.00	66,885.00	11,836.00	39,951,573.00
Facilities Acquisition and Construction	7410	586,987.00	179,329.00	213,881.00	0.00	17,255.00	5,647.00	10,942,493.00	11,945,592.00
Fiscal Services	7500	2,372,211.00	750,444.00	210,494.00	0.00	1,247.00	13,723.00	58,843.00	3,406,962.00
Food Services	7600	101,896.00	5,666.00	0.00	325.00	285.00	0.00	0.00	108,172.00
Central Services	7700	4,395,080.00	1,390,603.00	789,282.00	0.00	469,804.00	35,071.00	205,794.00	7,285,634.00
Student Transportation Services	7800	9,071,654.00	3,718,306.00	1,132,760.00	1,848,971.00	127,475.00	21,404.00	4,238.00	15,924,808.00
Operation of Plant	7900	18,146,312.00	7,212,070.00	15,595,134.00	12,772,482.00	912,560.00	125,262.00	8,518.00	54,772,338.00
Maintenance of Plant	8100	5,779,592.00	2,166,435.00	4,760,239.00	521,702.00	2,699,498.00	183,249.00	20,159.00	16,130,874.00
Administrative Technology Services	8200	2,540,576.00	786,558.00	1,146,204.00	0.00	12,122.00	27,256.00	6,029.00	4,518,745.00
Community Services	9100	157,688.00	35,605.00	161,422.00	0.00	107,730.00	0.00	167,715.00	630,160.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						77,868.00		77,868.00
Other Capital Outlay	9300						887,516.00		887,516.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		<b>340,875,394.00</b>	<b>109,399,318.00</b>	<b>100,634,787.00</b>	<b>15,143,480.00</b>	<b>20,281,390.00</b>	<b>2,541,535.00</b>	<b>13,834,471.00</b>	<b>602,710,375.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>									<b>(44,506,576.00)</b>

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

Exhibit K-1  
 FDOE Page 3  
**Fund 100**

For the Fiscal Year Ended June 30, 2022

<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	<b>Account Number</b>	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	6,240.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	28,000,100.00
From Special Revenue Funds	3640	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	2,299,000.00
Total Transfers In	3600	30,299,100.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	(728.00)
To Special Revenue Funds	940	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	(2,800,000.00)
To Enterprise Funds	990	0.00
Total Transfers Out	9700	(2,800,728.00)
<b>Total Other Financing Sources (Uses)</b>		27,504,612.00
<b>Net Change In Fund Balance</b>		(17,001,964.00)
Fund Balance, July 1, 2021	2800	67,610,380.00
Adjustments to Fund Balance	2891	0.00
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	6,075,771.00
Restricted Fund Balance	2720	10,690,955.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	13,961,321.00
Unassigned Fund Balance	2750	19,880,369.00
Total Fund Balances, June 30, 2022	2700	50,608,416.00

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - SPECIAL REVENUE  
FUNDS - FOOD SERVICES**

Exhibit K-2  
FDOE Page 4

For the Fiscal Year Ended June 30, 2022

**Fund 410**

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	0.00
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	29,406,317.00
School Breakfast Reimbursement	3262	8,467,003.00
Afterschool Snack Reimbursement	3263	0.00
Child Care Food Program	3264	5,585,899.00
USDA-Donated Commodities	3265	3,933,715.00
Cash in Lieu of Donated Foods	3266	377,179.00
Summer Food Service Program	3267	1,124,527.00
Fresh Fruit and Vegetable Program	3268	195,500.00
Other Food Services	3269	89,753.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	5,814.00
Total Federal Through State and Local	3200	49,185,707.00
<i>State:</i>		
School Breakfast Supplement	3337	157,219.00
School Lunch Supplement	3338	175,700.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	332,919.00
<i>Local:</i>		
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
Student Lunches	3451	0.00
Student Breakfasts	3452	0.00
Adult Breakfasts/Lunches	3453	305,946.00
Student and Adult á la Carte Fees	3454	3,868,206.00
Student Snacks	3455	0.00
Other Food Sales	3456	194,365.00
Other Miscellaneous Local Sources	3495	383,800.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	4,752,317.00
<b>Total Revenues</b>	<b>3000</b>	<b>54,270,943.00</b>

**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, 2022

Exhibit K-2  
FDOE Page 5  
**Fund 410**

<b>EXPENDITURES (Functions 7600/9300)</b>	<b>Account Number</b>	
Salaries	100	11,297,670.00
Employee Benefits	200	3,753,855.00
Purchased Services	300	875,856.00
Energy Services	400	636,452.00
Materials and Supplies	500	22,116,423.00
Capital Outlay	600	659,938.00
Other	700	971,595.00
Other Capital Outlay (Function 9300)	600	1,251,761.00
<b>Total Expenditures</b>		<b>41,563,550.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>12,707,393.00</b>
<b>OTHER FINANCING SOURCES (USES)</b> <b>and CHANGES IN FUND BALANCES</b>		
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
<i>Transfers In:</i>		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
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	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	(3,584,666.00)
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	(3,584,666.00)
<b>Total Other Financing Sources (Uses)</b>		<b>(3,584,666.00)</b>
<b>Net Change in Fund Balance</b>		<b>9,122,727.00</b>
Fund Balance, July 1, 2021	2800	15,546,974.00
Adjustments to Fund Balance	2891	0.00
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,887,043.00
Restricted Fund Balance	2720	22,782,658.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
<b>Total Fund Balances, June 30, 2022</b>	<b>2700</b>	<b>24,669,701.00</b>



**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, 2022

Exhibit K-3  
FDOE Page 6  
**Fund 420**

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	5,374,307.00
Workforce Innovation and Opportunity Act	3170	0.00
Community Action Programs	3180	0.00
Reserve Officers Training Corps (ROTC)	3191	1,056,780.00
Pell Grants	3192	0.00
Miscellaneous Federal Direct	3199	0.00
Total Federal Direct	3100	6,431,087.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	878,921.00
Medicaid	3202	0.00
Individuals with Disabilities Education Act (IDEA)	3230	19,662,712.00
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	719,845.00
English Literacy and Civics Education	3222	0.00
Adult Migrant Education	3223	0.00
Other WIOA Programs	3224	0.00
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	16,306,700.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,190,477.00
Math and Science Partnerships - Title II, Part B	3226	0.00
Language Instruction - Title III	3241	349,971.00
Twenty-First Century Schools - Title IV	3242	1,698,770.00
Federal Through Local	3280	0.00
Emergency Immigrant Education Program	3293	0.00
Miscellaneous Federal Through State	3299	1,662,208.00
Total Federal Through State and Local	3200	43,469,604.00
<i>State:</i>		
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	32,577.00
Total State	3300	32,577.00
<i>Local:</i>		
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
Adult General Education Course Fees	3461	0.00
Sale of Junk	3493	0.00
Other Miscellaneous Local Sources	3495	0.00
Refunds of Prior Year's Expenditures	3497	0.00
Total Local	3400	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>49,933,268.00</b>

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, 2022

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	12,945,103.00	4,028,312.00	2,098,610.00	0.00	1,723,099.00	1,049,013.00	63,160.00	21,907,297.00
Student Support Services	6100	4,323,066.00	1,315,178.00	672,335.00	0.00	417,553.00	546.00	3,251.00	6,731,929.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	4,710.00	0.00	4,710.00
Instruction and Curriculum Development Services	6300	9,974,051.00	3,022,725.00	334,845.00	0.00	114,702.00	32,104.00	13,390.00	13,491,817.00
Instructional Staff Training Services	6400	1,442,585.00	449,042.00	688,702.00	0.00	91,213.00	3,278.00	331,727.00	3,006,547.00
Instruction-Related Technology	6500	0.00	0.00	371,669.00	0.00	70,821.00	830,169.00	0.00	1,272,659.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	1,989,435.00	1,989,435.00
School Administration	7300	0.00	0.00	5,885.00	0.00	3,114.00	1,648.00	702.00	11,349.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	36,554.00	6,786.00	0.00	0.00	64.00	546.00	0.00	43,950.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	36,206.00	12,994.00	12,529.00	0.00	0.00	0.00	0.00	61,729.00
Student Transportation Services	7800	0.00	0.00	27,041.00	0.00	0.00	5,785.00	36,965.00	69,791.00
Operation of Plant	7900	33,373.00	14,456.00	234,760.00	7,193.00	589.00	0.00	0.00	290,371.00
Maintenance of Plant	8100	0.00	0.00	19,813.00	0.00	0.00	0.00	0.00	19,813.00
Administrative Technology Services	8200	12,329.00	2,235.00	0.00	0.00	0.00	0.00	0.00	14,564.00
Community Services	9100	0.00	0.00	56,700.00	0.00	0.00	0.00	0.00	56,700.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						5,558.00		5,558.00
Other Capital Outlay	9300						955,049.00		955,049.00
<b>Total Expenditures</b>		28,803,267.00	8,851,728.00	4,522,889.00	7,193.00	2,421,155.00	2,888,406.00	2,438,630.00	49,933,268.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
	Account Number								
Loans	3720	0.00							
Sale of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
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	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	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							
<b>Total Other Financing Sources (Uses)</b>		0.00							
<b>Net Change in Fund Balance</b>		0.00							
Fund Balance, July 1, 2021	2800								
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700	0.00							

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS  
 CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT  
 CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND  
 AMERICAN RESCUE PLAN (ARP) RELIEF FUND  
 For the Fiscal Year Ended June 30, 2022

Exhibit K-4

DOE Page 8

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) <b>441</b>	Other CARES Act Relief Fund (Including GEER) <b>442</b>	Elem. & Sec. School Emergency Relief (ESSER II) <b>443</b>	Other CRRSA Act Relief Fund (Including GEER II) <b>444</b>	Elem. & Sec. School Emergency Relief (ESSER III) <b>445</b>	Other ARP Act Relief Fund <b>446</b>	Totals
<i>Federal Direct:</i>								
Miscellaneous Federal Direct	3199							0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>								
Education Stabilization Funds - K-12	3271	1349495.00	161446.00	49459321.00	5038.00	11910498.00	166412.00	63,052,210.00
Education Stabilization Funds - Workforce	3272				170337.00			170,337.00
Education Stabilization Funds - VPK	3273						10758.00	10,758.00
Federal Through Local	3280							0.00
Miscellaneous Federal Through State	3299							0.00
Total Federal Through State and Local	3200	1,349,495.00	161,446.00	49,459,321.00	175,375.00	11,910,498.00	177,170.00	63,233,305.00
<i>Local:</i>								
Other Miscellaneous Local Sources	3495							0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>3000</b>	<b>1,349,495.00</b>	<b>161,446.00</b>	<b>49,459,321.00</b>	<b>175,375.00</b>	<b>11,910,498.00</b>	<b>177,170.00</b>	<b>63,233,305.00</b>

ESE 348

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)  
 For the Fiscal Year Ended June 30, 2022

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	28,773.00	5,530.00	412,095.00	0.00	83,225.00	46,233.00	0.00	575,856.00
Student Support Services	6100	3,725.00	709.00	0.00	0.00	0.00	0.00	0.00	4,434.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	199,511.00	49,501.00	14,490.00	0.00	2,101.00	372.00	153.00	266,128.00
Instructional Staff Training Services	6400	0.00	0.00	27,663.00	0.00	0.00	0.00	0.00	27,663.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	198,770.00	0.00	198,770.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	114.00	0.00	352.00	1,737.00	17,063.00	19,266.00
School Administration	7300	176,824.00	33,940.00	0.00	0.00	0.00	0.00	0.00	210,764.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	10,500.00	10,500.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	7,651.00	0.00	1,717.00	12,970.00	0.00	22,338.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						13,776.00		13,776.00
<b>Total Expenditures</b>		408,833.00	89,680.00	462,013.00	0.00	87,395.00	273,858.00	27,716.00	1,349,495.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number								0.00
Loans	3720	0.00							
Sale of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
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	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	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							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2021	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700	0.00							

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)  
 For the Fiscal Year Ended June 30, 2022

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	0.00	0.00	1,800.00	0.00	105,333.00	0.00	0.00	107,133.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	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
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	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	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						54,313.00		54,313.00
<b>Total Expenditures</b>		0.00	0.00	1,800.00	0.00	105,333.00	54,313.00	0.00	161,446.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
	Account Number								
Loans	3720	0.00							
Sale of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
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	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	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							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2021	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2022	2700	0.00							

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)  
 For the Fiscal Year Ended June 30, 2022

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	13,778,247.00	2,612,010.00	4,057,635.00	0.00	5,463,368.00	7,576.00	259.00	25,919,095.00
Student Support Services	6100	1,199,016.00	263,590.00	148,716.00	0.00	2,859.00	61,440.00	89,267.00	1,764,888.00
Instructional Media Services	6200	135,416.00	15,381.00	0.00	0.00	0.00	0.00	0.00	150,797.00
Instruction and Curriculum Development Services	6300	1,774,398.00	471,039.00	0.00	0.00	6,428.00	0.00	0.00	2,251,865.00
Instructional Staff Training Services	6400	125,193.00	19,108.00	0.00	0.00	0.00	0.00	0.00	144,301.00
Instruction-Related Technology	6500	1,891,558.00	531,840.00	395,376.00	0.00	949.00	3,592,554.00	0.00	6,412,277.00
Board	7100	1,500.00	113.00	0.00	0.00	0.00	0.00	0.00	1,613.00
General Administration	7200	9,650.00	715.00	0.00	0.00	0.00	0.00	2,111,086.00	2,121,451.00
School Administration	7300	1,825,985.00	370,215.00	0.00	0.00	0.00	0.00	0.00	2,196,200.00
Facilities Acquisition and Construction	7410	28,700.00	2,140.00	0.00	0.00	0.00	0.00	0.00	30,840.00
Fiscal Services	7500	265,860.00	66,465.00	0.00	0.00	279.00	0.00	0.00	332,604.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	134,400.00	9,896.00	0.00	0.00	0.00	0.00	4,029,626.00	4,173,922.00
Student Transportation Services	7800	725,687.00	70,539.00	0.00	253,945.00	0.00	0.00	0.00	1,050,171.00
Operation of Plant	7900	1,170,152.00	123,633.00	0.00	0.00	532,637.00	0.00	0.00	1,826,422.00
Maintenance of Plant	8100	266,200.00	19,644.00	0.00	0.00	50,000.00	0.00	0.00	335,844.00
Administrative Technology Services	8200	49,400.00	3,593.00	225,476.00	0.00	0.00	0.00	0.00	278,469.00
Community Services	9100	3,300.00	244.00	91,203.00	0.00	0.00	426.00	36,014.00	131,187.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						337,375.00		337,375.00
<b>Total Expenditures</b>		23,384,662.00	4,580,165.00	4,918,406.00	253,945.00	6,056,520.00	3,999,371.00	6,266,252.00	49,459,321.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720	0.00							
Sale of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
Interfund	3650	0.00							
From Permanent Funds	3660	0.00							
From Internal Service Funds	3670	0.00							
From Enterprise Funds	3690	0.00							
<b>Total Transfers In</b>	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	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							
<b>Total Transfers Out</b>	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2021	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
<b>Total Fund Balances, June 30, 2022</b>	2700								0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)  
 For the Fiscal Year Ended June 30, 2022

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	0.00	0.00	4,803.00	0.00	4,374.00	0.00	0.00	9,177.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	5,050.00	415.00	0.00	0.00	0.00	0.00	0.00	5,465.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	713.00	713.00
School Administration	7300	0.00	0.00	0.00	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	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						160,020.00		160,020.00
<b>Total Expenditures</b>		5,050.00	415.00	4,803.00	0.00	4,374.00	160,020.00	713.00	175,375.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>	Account Number								
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
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								
<b>Total Transfers In</b>	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
<b>Total Transfers Out</b>	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2021	2800								0.00
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
<b>Total Fund Balances, June 30, 2022</b>	2700								0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)  
 For the Fiscal Year Ended June 30, 2022

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	1,922,339.00	335,322.00	133,030.00	0.00	15,053.00	288.00	1,746.00	2,407,778.00
Student Support Services	6100	202,742.00	53,399.00	0.00	0.00	0.00	0.00	0.00	256,141.00
Instructional Media Services	6200	8,792.00	1,490.00	0.00	0.00	0.00	0.00	0.00	10,282.00
Instruction and Curriculum Development Services	6300	186,552.00	59,508.00	0.00	0.00	0.00	0.00	0.00	246,060.00
Instructional Staff Training Services	6400	1,889.00	359.00	0.00	0.00	0.00	0.00	0.00	2,248.00
Instruction-Related Technology	6500	2,983.00	568.00	1,010,627.00	0.00	0.00	475,200.00	0.00	1,489,378.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	531,024.00	531,024.00
School Administration	7300	118,859.00	26,292.00	0.00	0.00	0.00	0.00	0.00	145,151.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	259.00	0.00	1,466.00	0.00	0.00	1,725.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00	4,000,000.00
Student Transportation Services	7800	38,331.00	9,085.00	0.00	0.00	0.00	0.00	0.00	47,416.00
Operation of Plant	7900	40,959.00	7,924.00	0.00	2,643,235.00	0.00	0.00	0.00	2,692,118.00
Maintenance of Plant	8100	0.00	0.00	49,975.00	0.00	0.00	0.00	0.00	49,975.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	31,202.00	0.00	0.00	0.00	0.00	31,202.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300						0.00		0.00
<b>Total Expenditures</b>		<b>2,523,446.00</b>	<b>493,947.00</b>	<b>1,225,093.00</b>	<b>2,643,235.00</b>	<b>16,519.00</b>	<b>475,488.00</b>	<b>4,532,770.00</b>	<b>11,910,498.00</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>									<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720		0.00						
Sale of Capital Assets	3730		0.00						
Loss Recoveries	3740		0.00						
<i>Transfers In:</i>									
From General Fund	3610		0.00						
From Debt Service Funds	3620		0.00						
From Capital Projects Funds	3630		0.00						
Interfund	3650		0.00						
From Permanent Funds	3660		0.00						
From Internal Service Funds	3670		0.00						
From Enterprise Funds	3690		0.00						
<b>Total Transfers In</b>	<b>3600</b>		<b>0.00</b>						
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910		0.00						
To Debt Service Funds	920		0.00						
To Capital Projects Funds	930		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						
<b>Total Transfers Out</b>	<b>9700</b>		<b>0.00</b>						
<b>Total Other Financing Sources (Uses)</b>			<b>0.00</b>						
<b>Net Change in Fund Balance</b>			<b>0.00</b>						
Fund Balance, July 1, 2021	2800		0.00						
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
<b>Total Fund Balances, June 30, 2022</b>	<b>2700</b>		<b>0.00</b>						



DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND  
 For the Fiscal Year Ended June 30, 2022

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	14,276.00	2,245.00	105,456.00	0.00	10,779.00	7,217.00	0.00	139,973.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	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
Instructional Staff Training Services	6400	6,927.00	1,447.00	0.00	0.00	0.00	0.00	19,500.00	27,874.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	7,823.00	7,823.00
School Administration	7300	0.00	0.00	0.00	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	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						1,500.00		1,500.00
<b>Total Expenditures</b>		21,203.00	3,692.00	105,456.00	0.00	10,779.00	8,717.00	27,323.00	177,170.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>									0.00
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>									
Loans	3720	0.00							
Sale of Capital Assets	3730	0.00							
Loss Recoveries	3740	0.00							
<i>Transfers In:</i>									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
Interfund	3650	0.00							
From Permanent Funds	3660	0.00							
From Internal Service Funds	3670	0.00							
From Enterprise Funds	3690	0.00							
<b>Total Transfers In</b>	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	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							
<b>Total Transfers Out</b>	9700	0.00							
<b>Total Other Financing Sources (Uses)</b>									0.00
<b>Net Change in Fund Balance</b>									0.00
Fund Balance, July 1, 2021	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
<b>Total Fund Balances, June 30, 2022</b>	2700	0.00							

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS  
 For the Fiscal Year Ended June 30, 2022

REVENUES		Account Number							Totals	
<i>Federal Through State and Local:</i>										
Federal Through Local	3280							0.00		
Miscellaneous Federal Through State	3299							0.00		
Total Federal Through State and Local	3200							0.00		
<i>State:</i>										
Other Miscellaneous State Revenues	3399							0.00		
<i>Local:</i>										
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							10,752,630.00		
Total Local	3400							10,752,630.00		
<b>Total Revenues</b>	<b>3000</b>							<b>10,752,630.00</b>		
EXPENDITURES		Account Number	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	700 Other	Totals
<i>Current:</i>										
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									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	8100									0.00
Administrative Technology Services	8200									0.00
Community Services	9100			1,138,560.00		5,001,112.00	660,863.00	2,429,677.00		9,230,212.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction	7420						478,843.00			478,843.00
Other Capital Outlay	9300						220,347.00			220,347.00
<b>Total Expenditures</b>			0.00	0.00	1,138,560.00	0.00	5,001,112.00	1,360,053.00	2,429,677.00	9,929,402.00
<b>Excess (Deficiency) of Revenues over Expenditures</b>										823,228.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
<i>Loss Recoveries</i>										
Loss Recoveries	3740									
<i>Transfers In:</i>										
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	
<i>Transfers Out: (Function 9700)</i>										
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
Interfund	950									
To Permanent Funds	960									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9700								0.00	
<b>Total Other Financing Sources (Uses)</b>									0.00	
<b>Net Change in Fund Balance</b>									823,228.00	
Fund Balance, July 1, 2021	2800								8,357,210.00	
Adjustments to Fund Balance	2891									
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance	2710									
Restricted Fund Balance	2720									
Committed Fund Balance	2730									
Assigned Fund Balance	2740								9,180,438.00	
Unassigned Fund Balance	2750									
Total Fund Balances, June 30, 2022	2700								9,180,438.00	

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS  
 For the Fiscal Year Ended June 30, 2022

Exhibit K-6  
 FDOE Page 16  
 Funds 200

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	310,661.00							310,661.00
SBE/COBI Bond Interest	3326	26.00							26.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	310,687.00	0.00	0.00	0.00	0.00	0.00	0.00	310,687.00
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431						64.00		64.00
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
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	64.00	0.00	64.00
<b>Total Revenues</b>	<b>3000</b>	<b>310,687.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>64.00</b>	<b>0.00</b>	<b>310,751.00</b>
<b>EXPENDITURES</b>									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	279,000.00					21,185,000.00		21,464,000.00
Interest	720	37,300.00					16,466,610.00		16,503,910.00
Dues and Fees	730	116.00					36,250.00		36,366.00
Other Debt Service	791								0.00
<b>Total Expenditures</b>		<b>316,416.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,687,860.00</b>	<b>0.00</b>	<b>38,004,276.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(5,729.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(37,687,796.00)</b>	<b>0.00</b>	<b>(37,693,525.00)</b>
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE</b>	<b>Account Number</b>	<b>SBE/COBI Bonds 210</b>	<b>Special Act Bonds 220</b>	<b>Sections 1011.14 and 1011.15, F.S., Loans 230</b>	<b>Motor Vehicle Revenue Bonds 240</b>	<b>District Bonds 250</b>	<b>Other Debt Service 290</b>	<b>ARRA Economic Stimulus Debt Service 299</b>	<b>Totals</b>
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
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 (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agreements (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Capital Projects Funds	3630						37,687,798.00		37,687,798.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
<b>Total Transfers In</b>	<b>3600</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,687,798.00</b>	<b>0.00</b>	<b>37,687,798.00</b>
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
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
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,687,798.00</b>	<b>0.00</b>	<b>37,687,798.00</b>
<b>Net Change in Fund Balances</b>		<b>(5,729.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>(5,727.00)</b>
Fund Balance, July 1, 2021	2800	18,734.00					1.00		18,735.00
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	13,005.00					3.00		13,008.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
<b>Total Fund Balances, June 30, 2022</b>	<b>2700</b>	<b>13,005.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>13,008.00</b>

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS  
 For the Fiscal Year Ended June 30, 2022

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Funds 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						2,347,621.00					2,347,621.00
Interest on Undistributed CO&DS	3325						19,198.00					19,198.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397				4,594,110.00							4,594,110.00
Other Miscellaneous State Revenues	3399									998,018.00		998,018.00
Total State Sources	3300	0.00	0.00	0.00	4,594,110.00	0.00	2,366,819.00	0.00	0.00	998,018.00	0.00	7,958,947.00
<i>Local:</i>												
District Local Capital Improvement Tax	3411							75,331,031.00				75,331,031.00
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									60,835,923.00		60,835,923.00
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431							117,540.00		472,589.00		590,129.00
Gains on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433							(72,704.00)		(560,290.00)		(632,994.00)
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495									493,248.00		493,248.00
Impact Fees	3496									23,601,598.00		23,601,598.00
Refunds of Prior Year's Expenditures	3497									128,371.00		128,371.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	75,375,867.00	0.00	84,971,439.00	0.00	160,347,306.00
<b>Total Revenues</b>	3000	0.00	0.00	0.00	4,594,110.00	0.00	2,366,819.00	75,375,867.00	0.00	85,969,457.00	0.00	168,306,253.00
<b>EXPENDITURES</b>												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610							0.00				0.00
Audiovisual Materials	620							0.00	0.00	0.00		0.00
Buildings and Fixed Equipment	630							480,792.00	0.00	401,695.00		882,487.00
Furniture, Fixtures and Equipment	640							5,512,020.00		2,013,890.00		7,525,910.00
Motor Vehicles (Including Buses)	650							282,922.00				282,922.00
Land	660							0.00	0.00	0.00		0.00
Improvements Other Than Buildings	670						0.00	3,990,245.00		6,953,384.00		10,943,629.00
Remodeling and Renovations	680						1,430,270.00	6,211,660.00		28,640,979.00		36,282,909.00
Computer Software	690									519,163.00		519,163.00
Charter School Local Capital Improvement	793											0.00
Charter School Capital Outlay Sales Tax	795											0.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Discs and Fees	730						3,052.00					3,052.00
Other Debt Service	791											0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00	0.00	1,433,322.00	16,477,639.00	0.00	38,529,311.00	0.00	56,440,272.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		0.00	0.00	0.00	4,594,110.00	0.00	933,497.00	58,898,228.00	0.00	47,440,146.00	0.00	111,865,981.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)  
 For the Fiscal Year Ended June 30, 2022

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Funds 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
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									1,747,395.00		1,747,395.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610									728.00		728.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640									3,584,666.00		3,584,666.00
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	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,585,394.00	0.00	3,585,394.00
Transfers Out: (Function 9700)												
To General Fund	910				(4,594,110.00)			(17,088,943.00)		(6,317,047.00)		(28,000,100.00)
To Debt Service Funds	920							(28,174,329.00)	0.00	(9,513,469.00)		(37,687,798.00)
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	(4,594,110.00)	0.00	0.00	(45,263,272.00)	0.00	(15,830,516.00)	0.00	(65,687,898.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(4,594,110.00)	0.00	0.00	(45,263,272.00)	0.00	(10,497,727.00)	0.00	(60,355,109.00)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	933,497.00	13,634,956.00	0.00	36,942,419.00	0.00	51,510,872.00
Fund Balance, July 1, 2021	2800						5,229,397.00	27,896,016.00		127,650,508.00		160,775,921.00
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						6,162,894.00	41,530,972.00		162,170,444.00		209,864,310.00
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740									2,422,483.00		2,422,483.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00	0.00	6,162,894.00	41,530,972.00	0.00	164,592,927.00	0.00	212,286,793.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS  
 For the Fiscal Year Ended June 30, 2022

REVENUES		Account Number								
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
<b>Total Revenues</b>		3000	0.00							
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
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								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								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
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal		710								0.00
Interest		720								0.00
<b>Total Expenditures</b>			0.00		0.00	0.00	0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>										
<b>OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES</b>		Account Number								
Sale of Capital Assets		3730								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
<b>Total Transfers In</b>		3600								0.00
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Internal Service Funds		970								
To Enterprise Funds		990								
<b>Total Transfers Out</b>		9700								0.00
<b>Total Other Financing Sources (Uses)</b>										0.00
<b>Net Change in Fund Balance</b>										
Fund Balance, July 1, 2021		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
<b>Total Fund Balances, June 30, 2022</b>		2700								0.00

This page intentionally left blank

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS  
 For the Fiscal Year Ended June 30, 2022

Exhibit K-9  
 FDOE Page 20  
**Funds 900**

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
<b>OPERATING REVENUES</b>									
Charges for Services	3481						7,407,157.00		7,407,157.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489						465,484.00		465,484.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	7,872,641.00	0.00	7,872,641.00
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100						2,939,300.00		2,939,300.00
Employee Benefits	200						593,414.00		593,414.00
Purchased Services	300						207,528.00		207,528.00
Energy Services	400								0.00
Materials and Supplies	500						139,026.00		139,026.00
Capital Outlay	600						32,823.00		32,823.00
Other	700						43,165.00		43,165.00
Depreciation and Amortization Expense	780						8,454.00		8,454.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	3,963,710.00	0.00	3,963,710.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	3,908,931.00	0.00	3,908,931.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
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		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
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	3,908,931.00	0.00	3,908,931.00
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<i>Transfers In:</i>									
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
From Internal Service Funds	3670								0.00
<b>Total Transfers In</b>	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910						(2,299,000.00)		(2,299,000.00)
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	(2,299,000.00)	0.00	(2,299,000.00)
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00	0.00	1,609,931.00	0.00	1,609,931.00
Net Position, July 1, 2021	2880						(4,394,116.00)		(4,394,116.00)
Adjustments to Net Position	2896						0.00		0.00
<b>Net Position, June 30, 2022</b>	2780						(2,784,185.00)		(2,784,185.00)

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, 2022

Exhibit K-10  
 FDOE Page 21  
**Funds 700**

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
<b>OPERATING REVENUES</b>									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484			3,802,972.00	900,000.00	70,783,995.00			75,486,967.00
Other Operating Revenues	3489			66.00		606.00			672.00
<b>Total Operating Revenues</b>		0.00	0.00	3,803,038.00	900,000.00	70,784,601.00	0.00	0.00	75,487,639.00
<b>OPERATING EXPENSES (Function 9900)</b>									
Salaries	100			72,415.00	35,355.00	511,119.00			618,889.00
Employee Benefits	200			18,287.00	8,595.00	156,405.00			183,287.00
Purchased Services	300			81,707.00		1,438,531.00			1,520,238.00
Energy Services	400					7,912.00			7,912.00
Materials and Supplies	500			330.00		2,560.00			2,890.00
Capital Outlay	600			259.00		867.00			1,126.00
Other	700			6,208,546.00	1,429,624.00	65,483,520.00			73,121,690.00
Depreciation and Amortization Expense	780					28,546.00			28,546.00
<b>Total Operating Expenses</b>		0.00	0.00	6,381,544.00	1,473,574.00	67,629,460.00	0.00	0.00	75,484,578.00
<b>Operating Income (Loss)</b>		0.00	0.00	(2,578,506.00)	(573,574.00)	3,155,141.00	0.00	0.00	3,061.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Interest on Investments	3431			69,398.00		59,353.00			128,751.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433			(608,554.00)		(507,306.00)			(1,115,860.00)
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
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	(539,156.00)	0.00	(447,953.00)	0.00	0.00	(987,109.00)
<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	(3,117,662.00)	(573,574.00)	2,707,188.00	0.00	0.00	(984,048.00)
<b>TRANSFERS and CHANGES IN NET POSITION</b>									
<i>Transfers In:</i>									
From General Fund	3610			900,000.00	900,000.00	1,000,000.00			2,800,000.00
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
From Enterprise Funds	3690								0.00
<b>Total Transfers In</b>	3600	0.00	0.00	900,000.00	900,000.00	1,000,000.00	0.00	0.00	2,800,000.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	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
<b>Total Transfers Out</b>	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	(2,217,662.00)	326,426.00	3,707,188.00	0.00	0.00	1,815,952.00
Net Position, July 1, 2021	2880			2,293,732.00	(312,640.00)	11,027,497.00			13,008,589.00
Adjustments to Net Position	2896								0.00
<b>Net Position, June 30, 2022</b>	2780			76,070.00	13,786.00	14,734,685.00			14,824,541.00



DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION  
 SCHOOL INTERNAL FUNDS  
 June 30, 2022

Exhibit K-11  
 FDOE Page 22  
 Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2021	Additions	Deductions	Ending Balance June 30, 2022
Cash	1110				0.00
Investments	1160				0.00
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
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
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				0.00
Due to Budgetary Funds	2161				0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>NET POSITION</b>					
<b>Restricted for:</b>					
Other purposes					
Individuals, organizations and other governments					
<b>Total Net Position</b>	2785	0.00			0.00

This Page Intentionally Left Blank

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 SCHEDULE OF LONG-TERM LIABILITIES  
 June 30, 2022

	Account Number	Governmental Activities Total Balance [1] June 30, 2022	Business-Type Activities Total Balance [1] June 30, 2022	Total	Governmental Activities - Debt Principal Payments 2021-22	Governmental Activities - Principal Due Within One Year 2022-23	Governmental Activities - Debt Interest Payments 2021-22	Governmental Activities - Interest Due Within One Year 2022-23
Notes Payable	2310			0.00				
Obligations Under Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	701,220.00		701,220.00	279,000.00	279,000.00	37,300.00	25,850.00
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	701,220.00	0.00	701,220.00	279,000.00	279,000.00	37,300.00	25,850.00
Liability for Compensated Absences	2330	41,179,007.00	203,258.00	41,382,265.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	355,519,532.00		355,519,532.00	22,140,000.00	22,140,000.00	15,485,263.00	15,485,262.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
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	355,519,532.00	0.00	355,519,532.00	22,140,000.00	22,140,000.00	15,485,263.00	15,485,262.00
Estimated Liability for Long-Term Claims	2350	18,911,896.00		18,911,896.00				
Net Other Postemployment Benefits Obligation	2360	17,301,117.00	178,784.00	17,479,901.00				
Net Pension Liability	2365	190,858,173.00	1,652,336.00	192,510,509.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
<b>Total Long-term Liabilities</b>		<b>624,470,945.00</b>	<b>2,034,378.00</b>	<b>626,505,323.00</b>	<b>22,419,000.00</b>	<b>22,419,000.00</b>	<b>15,522,563.00</b>	<b>15,511,112.00</b>

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2022, 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, 2022

Exhibit K-13  
 FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2021	Returned To FDOE	Revenues 2021-22	Expenditures 2021-22	Flexibility [1] 2021-22	Unexpended June 30, 2022
Class Size Reduction Operating Funds (3355)	94740	0.00		72,295,296.00	72,295,296.00		0.00
Excellent Teaching Program (3363)	90570	0.00			0.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	455,345.00		118,063.00	60,916.00		512,492.00
Florida School Recognition Funds (3361)	92040	243,901.00		0.00	91,968.00		151,933.00
Instructional Materials (FEFP Earmark) [2]	90880	2,534,945.00		6,128,799.00	8,663,744.00		0.00
Library Media (FEFP Earmark) [2]	90881	0.00		347,278.00	266,982.00		80,296.00
Mental Health Assistance (FEFP Earmark)	90280	0.00		2,953,392.00	2,465,166.00		488,226.00
Preschool Projects (3372)	97950	0.00		0.00	0.00		0.00
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800	0.00		3,169,774.00	3,169,774.00		0.00
Safe Schools (FEFP Earmark) [4]	90803	0.00		4,533,590.00	4,533,590.00		0.00
Student Transportation (FEFP Earmark)	90830	0.00		10,939,302.00	10,939,302.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [3]	91280	0.00		19,879,285.00	19,879,285.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	54,381.00		1,371,189.00	1,412,430.00		13,140.00
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00		2,371,512.00	2,264,823.00		106,689.00
Voluntary Prekindergarten - Summer Program (3371)	96441	0.00		27,310.00	27,310.00		0.00

- [1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
- [2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
- [3] Expenditures for designated low-performing elementary schools should be included in expenditures.
- [4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

ESE 348

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2022

Exhibit K-14

FDOE Page 25

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>UTILITIES AND ENERGY SERVICES EXPENDITURES:</b>						
<b>Public Utility Services Other than Energy - All Functions</b>	<b>380</b>	3,660,287.00		1,246.00		3,661,533.00
Public Utility Services Other than Energy - <i>Functions 7900 &amp; 8100</i>	380	3,654,258.00		1,246.00		3,655,504.00
<b>Natural Gas - All Functions</b>	<b>411</b>	114,777.00	97,651.00	35.00		212,463.00
Natural Gas - <i>Functions 7900 &amp; 8100</i>	411	114,452.00		35.00		114,487.00
<b>Bottled Gas - All Functions</b>	<b>421</b>	166,152.00	87,508.00			253,660.00
Bottled Gas - <i>Functions 7900 &amp; 8100</i>	421	166,152.00				166,152.00
<b>Electricity - All Functions</b>	<b>430</b>	12,473,324.00	451,293.00	7,158.00	2,643,235.00	15,575,010.00
Electricity - <i>Functions 7900 &amp; 8100</i>	430	12,473,324.00		7,158.00	2,643,235.00	15,123,717.00
<b>Heating Oil - All Functions</b>	<b>440</b>					0.00
Heating Oil - <i>Functions 7900 &amp; 8100</i>	440					0.00
<b>Gasoline - All Functions</b>	<b>450</b>	531,034.00				531,034.00
Gasoline - <i>Functions 7900 &amp; 8100</i>	450	9,332.00				9,332.00
<b>Diesel Fuel - All Functions</b>	<b>460</b>	1,858,193.00			253,945.00	2,112,138.00
Diesel Fuel - <i>Functions 7900 &amp; 8100</i>	460	9,222.00				9,222.00
<b>Other Energy Services - All Functions</b>	<b>490</b>					0.00
Other Energy Services - <i>Functions 7900 &amp; 8100</i>	490					0.00
<b>Subtotal - Functions 7900 &amp; 8100</b>		16,426,740.00	0.00	8,439.00	2,643,235.00	19,078,414.00
<b>Total - All Functions</b>		18,803,767.00	636,452.00	8,439.00	2,897,180.00	22,345,838.00
<b>ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)</b>						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450					0.00
Diesel Fuel	460	1,848,971.00			253,945.00	2,102,916.00
Oil and Grease	540	59,939.00				59,939.00
<b>Total</b>		1,908,910.00		0.00	253,945.00	2,162,855.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<b>EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:</b>						
Buses	651					0.00

ESE 348

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES**  
 For the Fiscal Year Ended June 30, 2022

<b>TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES</b>	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>						
Technology-Related Professional and Technical Services	319	267,765.00	325.00			268,090.00
Technology-Related Repairs and Maintenance	359					0.00
Technology-Related Rentals	369		84,567.00			84,567.00
Telephone and Other Data Communication Services	379		4,508.00	25,667.00		30,175.00
Other Technology-Related Purchased Services	399					0.00
Technology-Related Materials and Supplies	5X9	296,404.00	168,926.00	1,479,305.00		1,944,635.00
Technology-Related Library Books	619	14,328.00	4,085.00			18,413.00
Noncapitalized Computer Hardware	644	539,389.00	1,176,693.00	4,200,144.00	3,774,493.00	9,690,719.00
Technology-Related Noncapitalized Fixtures and Equipment	649	56,191.00	86,435.00	184,216.00	271,328.00	598,170.00
Noncapitalized Software	692	620.00	8,749.00		31,371.00	40,740.00
Miscellaneous Technology-Related	799					0.00
<b>Total</b>		1,174,697.00	1,534,288.00	5,889,332.00	4,077,192.00	12,675,509.00

<b>TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*</b>	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>						
Capitalized Computer Hardware and Technology-Related Infrastructure	643	374,113.00	734,582.00	65,951.00	1,695,088.00	2,869,734.00
Technology-Related Capitalized Fixtures and Equipment	648	6,396.00	32,648.00	330,320.00	145,958.00	515,322.00
Capitalized Software	691			3,285.00		3,285.00
<b>Total</b>		380,509.00	767,230.00	399,556.00	1,841,046.00	3,388,341.00

\* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES  
 For the Fiscal Year Ended June 30, 2022

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>SUBAWARDS FOR INDIRECT COST RATE:</b>						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311	210,148.00				210,148.00
Subawards Under Subagreements - In Excess of \$25,000	312	17,871,985.00	729,751.00	3,034,532.00	137,310.00	21,773,578.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391	1,780,133.00	16,556.00	71,447.00	2,960.00	1,871,096.00
Subawards Under Subagreements - In Excess of \$25,000	392				31,202.00	31,202.00

	Subobject	Special Revenue Food Services 410
<b>FOOD SERVICE SUPPLIES SUBOBJECT</b>		
Supplies	510	1,441,768.00
Food	570	17,084,515.00
Donated Foods	580	

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>TEACHER SALARIES</b>					
Basic Programs 101, 102 and 103 (Function 5100)	120	167,071,839.00	4,907,887.00	11,939,445.00	183,919,171.00
Basic Programs 101, 102 and 103 (Function 5100)	140	3,295,919.00		7,975.00	3,303,894.00
Basic Programs 101, 102 and 103 (Function 5100)	750				0.00
<b>Total Basic Program Salaries</b>		170,367,758.00	4,907,887.00	11,947,420.00	187,223,065.00
Other Programs 130 (ESOL) (Function 5100)	120				0.00
Other Programs 130 (ESOL) (Function 5100)	140	3,295,919.00		7,975.00	3,303,894.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
<b>Total Other Program Salaries</b>		3,295,919.00	0.00	7,975.00	3,303,894.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	43,028,198.00	478,520.00	1,592,573.00	45,099,291.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	159,601.00	13,094.00		172,695.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750				0.00
<b>Total ESE Program Salaries</b>		43,187,799.00	491,614.00	1,592,573.00	45,271,986.00
Career Program 300 (Function 5300)	120	5,697,740.00	4,528.00	84,200.00	5,786,468.00
Career Program 300 (Function 5300)	140	70,168.00	803.00		70,971.00
Career Program 300 (Function 5300)	750				0.00
<b>Total Career Program Salaries</b>		5,767,908.00	5,331.00	84,200.00	5,857,439.00
<b>TOTAL</b>		222,619,384.00	5,404,832.00	13,632,168.00	241,656,384.00

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>TEXTBOOKS (used for classroom instruction)</b>					
Textbooks (Function 5000)	520	12,613,496.00	215,703.00	5,406,492.00	18,235,691.00

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
<b>EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES</b>					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700	81,005,747.00	6,471,825.00	2,717,642.00	90,195,214.00
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	81,005,747.00	6,471,825.00	2,717,642.00	90,195,214.00
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700				0.00
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700				0.00
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700				0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION  
 For the Fiscal Year Ended June 30, 2022

Exhibit K-14  
 FDOE Page 28

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Supplemental Academic Instruction	Subtotals
<i>I. Instruction:</i>						
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
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>						
						0.00
<b>Total Flexible Spending Expenditures</b>		0.00	0.00	0.00	0.00	0.00

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
<i>I. Instruction:</i>						
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
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>						
						0.00
<b>Total Flexible Spending Expenditures</b>		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 (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subobjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	60,109,226.00	4,624,443.00		801,803.00		65,535,472.00
Special Revenue Funds - Food Services	410						0.00
Special Revenue Funds - Other Federal Programs	420		177,520.00				177,520.00
Special Revenue Funds - Federal Education Stabilization Fund	440		4,352,513.00				4,352,513.00
Capital Projects Funds	3XX						0.00
<b>Total Charter School Distributions</b>		60,109,226.00	9,154,476.00	0.00	801,803.00	0.00	70,065,505.00

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - Federal Education Stabilization Fund	5900	
<b>Total</b>	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2021	Earnings 2021-22	Expenditures 2021-22	Unexpended June 30, 2022
Earnings, Expenditures and Carryforward Amounts:		473,047.00	473,047.00	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			473,047.00	
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				
<b>Total Expenditures</b>			473,047.00	

GENERAL FUND BALANCE SHEET INFORMATION (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2022</i>		
Total Assets and Deferred Outflows of Resources	100	92,409,884.00
Total Liabilities and Deferred Inflows of Resources	100	41,883,592.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM  
 For the Fiscal Year Ended June 30, 2022

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	1,450,490.00	550,454.00	1,842.00		23,509.00	473.00	2,010.00	2,028,778.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	170,159.00	57,628.00						227,787.00
Instructional Staff Training Services	6400	29,348.00	10,656.00					20.00	40,024.00
Instruction-Related Technology	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	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
<b>Total Expenditures</b>		1,649,997.00	618,738.00	1,842.00	0.00	23,509.00	473.00	2,030.00	2,296,589.00

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



# PC - 3/4 Report

Report Created: 09/07/2022 01:57:40 PM in Edit Mode

Fund: 1 General Fund

School: 0000 Brevard Public Schools

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-3 Basic	101	45,015,669	13,872,515	1,647,606	2,805,719	251,377	74,888	63,667,774	27,898,898	91,566,672	4,269,249	95,835,921
4-8 Basic	102	49,685,663	15,311,671	2,031,306	3,148,506	323,903	173,141	70,674,190	36,296,606	106,970,796	4,819,354	111,790,150
9-12 Basic	103	40,832,931	12,583,517	2,313,317	3,255,591	696,997	582,562	60,264,915	32,545,452	92,810,367	3,780,400	96,590,767
Basic		135,534,263	41,767,702	5,992,229	9,209,816	1,272,277	830,591	194,606,878	96,740,957	291,347,835	12,869,003	304,216,838
ESOL	130	5,378,794	1,657,587	192,146	359,139	41,552	19,305	7,648,523	3,337,979	10,986,502	484,043	11,470,545
ESOL		5,378,794	1,657,587	192,146	359,139	41,552	19,305	7,648,523	3,337,979	10,986,502	484,043	11,470,545
K-3 BASIC WITH	111	25,484,371	7,853,539	821,707	1,450,808	134,355	34,456	35,779,236	14,286,681	50,065,917	2,237,898	52,303,815
4-8 BASIC WITH	112	32,006,381	9,863,432	1,124,904	2,028,172	199,066	93,379	45,315,334	21,799,581	67,114,915	2,957,071	70,071,986
9-12 BASIC WITH	113	18,730,430	5,772,172	885,679	1,527,511	325,306	260,684	27,501,782	14,904,755	42,406,537	1,701,268	44,107,805
ESE SUPP 4	254	5,040,342	1,553,286	2,404,676	315,685	41,111	17,548	9,372,648	2,952,310	12,324,958	423,943	12,748,901
ESE SUPP 5	255	755,978	232,970	242,699	51,500	6,233	4,638	1,294,018	487,505	1,781,523	66,689	1,848,212
ESE		82,017,502	25,275,399	5,479,664	5,373,675	706,070	410,705	119,263,015	54,430,832	173,693,847	7,386,870	181,080,717
6-12	300	4,945,977	1,524,206	239,731	408,480	88,134	73,709	7,280,237	4,554,223	11,834,460	501,187	12,335,647
VOCATIONAL		4,945,977	1,524,206	239,731	408,480	88,134	73,709	7,280,237	4,554,223	11,834,460	501,187	12,335,647
INDUSTRIAL	355	5,003	1,542	691	347	119	226	7,928	13,678	21,606	2,497	24,103
POST SECON.		5,003	1,542	691	347	119	226	7,928	13,678	21,606	2,497	24,103
CLASSROOM	371	7,317	2,255	1,008	506	173	330	11,589	19,967	31,556	3,642	35,198
		7,317	2,255	1,008	506	173	330	11,589	19,967	31,556	3,642	35,198
ABE	401	135,594	41,786	11,846	4,463	2,013	2,159	197,861	485,463	683,324	60,541	743,865
AHS	402	143,041	44,081	13,613	5,857	2,332	3,262	212,186	454,658	666,844	62,898	729,742

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
GED PREP	403	67,579	20,826	7,643	3,116	1,326	1,519	102,009	279,811	381,820	41,290	423,110
ESOL	404	113,504	34,979	10,486	3,087	1,760	940	164,756	589,312	754,068	62,601	816,669
ADULT		459,718	141,672	43,589	16,523	7,431	7,880	676,813	1,809,245	2,486,058	227,330	2,713,388
Total FEFP		228,348,574	70,370,363	11,949,058	15,368,485	2,115,756	1,342,745	329,494,981	160,906,879	490,401,860	21,474,573	511,876,433
Food Service									103,535		4,639	
Transportation									15,950,184			

District Indirect costs are Functionally distributed as reported below.

6100	Student Support Svcs	163,168	6200	Instr Media Svcs	1,094	6300	Instr and Currm Dev	1,994,512
6400	Instr Staff Training	74,575	6500	Instr Related Tech	201,822	7100	Board of Education	1,243,647
7200	General Admin	1,385,156	7400	Fac Acq and Const	783,414	7500	Fiscal Services	3,423,239
7700	Central Services	6,380,886	7900	Operation of Plant	4,302,448	8100	Maintenance of Plant	1,371,898
8200	Admin Tech Svcs	148,714						

-----Reconciliation to Annual Financial Reports-----

Other Instruction	Pre-K	Non-Pgm Capital	Community Service	Debt Service	Federal Indirect	Charter Schools	Total Reported	AFR Total	Rounding Difference
544,282	2,472,505	77,868	630,160			71,050,717	602,710,324	602,710,372	-48

Fund: 4 Special Revenue Fund

School: 0000 Brevard Public Schools

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-3 Basic	101	1,806,278	670,505	283,345	385,387	6,074	172,838	3,324,427	6,865,975	10,190,402	297,207	10,487,609
4-8 Basic	102	2,000,336	730,147	280,154	295,780	4,829	219,927	3,531,173	4,738,891	8,270,064	187,203	8,457,267
9-12 Basic	103	1,334,061	218,154	224,366	113,414	1,520	378,942	2,270,457	2,414,871	4,685,328	117,222	4,802,550
Basic		5,140,674	1,618,806	787,865	794,580	12,423	771,707	9,126,055	14,019,737	23,145,792	601,632	23,747,424
ESOL	130	223,915	82,282	32,625	47,206	1,049	26,038	413,115	611,526	1,024,641	24,305	1,048,946
ESOL		223,915	82,282	32,625	47,206	1,049	26,038	413,115	611,526	1,024,641	24,305	1,048,946
K-3 BASIC WITH	111	990,606	374,234	173,498	214,649	3,639	90,652	1,847,278	3,713,403	5,560,681	157,492	5,718,173
4-8 BASIC WITH	112	1,301,649	476,931	182,668	209,170	3,267	138,689	2,312,374	3,184,503	5,496,877	126,505	5,623,382
9-12 BASIC WITH	113	564,882	123,800	101,611	54,400	729	173,088	1,018,510	1,104,687	2,123,197	54,178	2,177,375
ESE SUPP 4	254	152,806	58,858	28,099	55,318	579	23,844	319,504	560,019	879,523	20,109	899,632
ESE SUPP 5	255	28,614	11,263	4,282	7,374	62	3,970	55,565	72,502	128,067	2,851	130,918
ESE		3,038,557	1,045,087	490,157	540,912	8,276	430,244	5,553,233	8,635,114	14,188,347	361,134	14,549,481
6-12	300	66,224	26,670	27,216	13,635	195	49,732	183,672	293,279	476,951	14,351	491,302
VOCATIONAL		66,224	26,670	27,216	13,635	195	49,732	183,672	293,279	476,951	14,351	491,302
INDUSTRIAL	355	491	92	569	760		3,012	4,924	1,923	6,847	165	7,012
POST SECON.		491	92	569	760		3,012	4,924	1,923	6,847	165	7,012
CLASSROOM	371	716	134	830	1,110		4,398	7,188	2,808	9,996	241	10,237
		716	134	830	1,110		4,398	7,188	2,808	9,996	241	10,237
ABE	401	33,654	6,315	12,220	18,427		71,420	142,036	46,624	188,660	4,008	192,668
AHS	402	31,347	5,882	15,693	20,106		69,384	142,412	48,461	190,873	4,166	195,039
GED PREP	403	16,961	3,183	13,091	14,032		35,448	82,715	31,814	114,529	2,735	117,264
ESOL	404	12,656	2,375	12,686	19,786		76,527	124,030	48,221	172,251	4,145	176,396
ADULT		94,618	17,754	53,690	72,350		252,779	491,191	175,120	666,311	15,053	681,364
Total FEFP		8,565,195	2,790,825	1,392,953	1,470,554	21,943	1,537,910	15,779,380	23,739,507	39,518,887	1,016,883	40,535,770
Food Service									39,279,856		535,282	

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
Transportation									69,791			

District Indirect costs are Functionally distributed as reported below.

6100	Student Support Svcs	126,399	6200	Instr Media Svcs	6300	Instr and Currm Dev	478,614
6400	Instr Staff Training	174,530	6500	Instr Related Tech	7100	Board of Education	
7200	General Admin		7400	Fac Acq and Const	7500	Fiscal Services	139,242
7700	Central Services	49,679	7900	Operation of Plant	48,419	8100	Maintenance of Plant
8200	Admin Tech Svcs						

-----Reconciliation to Annual Financial Reports-----

Other Instruction	Pre-K	Non-Pgm Capital	Community Service	Debt Service	Federal Indirect	Charter Schools	Total Reported	AFR Total	Rounding Difference
1,493,343	4,049,131	478,171	56,700		2,803,753	2,194,569	91,496,366	91,496,819	-453

Fund: 5 ESSER I Fund

School: 0000 Brevard Public Schools

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-3 Basic	101			67,056	16,752			83,808	114,104	197,912	41,846	239,758
4-8 Basic	102	119	22	69,270	17,305			86,716	131,389	218,105	44,588	262,693
9-12 Basic	103	202	37	54,778	13,685			68,702	84,427	153,129	36,480	189,609
Basic		321	60	191,104	47,742			239,227	329,920	569,147	122,914	692,061
ESOL	130	2		7,691	1,921			9,614	12,642	22,256	4,865	27,121
ESOL		2		7,691	1,921			9,614	12,642	22,256	4,865	27,121
K-3 BASIC WITH	111			34,607	8,646			43,253	58,690	101,943	21,552	123,495
4-8 BASIC WITH	112	84	16	44,806	11,193			56,099	83,897	139,996	28,581	168,577
9-12 BASIC WITH	113	93	17	24,844	6,207			31,161	38,041	69,202	16,536	85,738
ESE SUPP 4	254	3	1	6,755	1,688			8,447	11,403	19,850	4,275	24,125
ESE SUPP 5	255			1,008	252			1,260	1,594	2,854	645	3,499
ESE		180	33	112,020	27,985			140,218	193,624	333,842	71,589	405,431
6-12	300	30	6	6,572	1,642			8,250	10,433	18,683	4,409	23,092
VOCATIONAL		30	6	6,572	1,642			8,250	10,433	18,683	4,409	23,092
ABE	401			61	15			76	25	101	36	137
AHS	402			35	9			44	14	58	21	79
GED PREP	403			5	1			6	2	8	3	11
ESOL	404			83	21			104	34	138	49	187
ADULT				183	46			229	75	304	108	412
Total FEFP		533	99	317,571	79,336			397,539	546,695	944,234	203,885	1,148,119
Food Service												
Transportation												

District Indirect costs are Functionally distributed as reported below.

6100 Student Support Svcs

6200 Instr Media Svcs

6300 Instr and Currm Dev

16,505

District Indirect costs are Functionally distributed as reported below.

6400	Instr Staff Training	4,863	6500	Instr Related Tech	176,540	7100	Board of Education
7200	General Admin	2,203	7400	Fac Acq and Const		7500	Fiscal Services
7700	Central Services		7900	Operation of Plant	3,774	8100	Maintenance of Plant
8200	Admin Tech Svcs						

-----Reconciliation to Annual Financial Reports-----

Other	Pre-K	Non-Pgm	Community	Debt	Federal	Charter	Total	AFR	Rounding/
Instruction		Capital	Service	Service	Indirect	Schools	Reported	Total	Difference
83,793					17,063	100,524	1,349,499	1,349,496	3

Fund: 6 GEER I Fund

School: 0000 Brevard Public Schools

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-3 Basic	101				4		59	63		63		63
4-8 Basic	102			420	11,666		2,193	14,279		14,279		14,279
9-12 Basic	103			834	57,112		30,739	88,685		88,685		88,685
Basic				1,255	68,782		32,991	103,028		103,028		103,028
ESOL	130			20	893		891	1,804		1,804		1,804
ESOL				20	893		891	1,804		1,804		1,804
K-3 BASIC WITH	111						2	2		2		2
4-8 BASIC WITH	112			142	3,957		887	4,986		4,986		4,986
9-12 BASIC WITH	113			325	22,914		14,633	37,872		37,872		37,872
ESE SUPP 4	254				1,388		760	2,148		2,148		2,148
ESE SUPP 5	255			1	105		218	324		324		324
ESE				468	28,364		16,500	45,332		45,332		45,332
6-12	300			58	5,972		3,932	9,962		9,962		9,962
VOCATIONAL				58	5,972		3,932	9,962		9,962		9,962
Total FEFP				1,800	104,011		54,313	160,124		160,124		160,124
Food Service												
Transportation												

District Indirect costs are Functionally distributed as reported below.

6100 Student Support Svcs	6200 Instr Media Svcs	6300 Instr and Currm Dev
6400 Instr Staff Training	6500 Instr Related Tech	7100 Board of Education
7200 General Admin	7400 Fac Acq and Const	7500 Fiscal Services
7700 Central Services	7900 Operation of Plant	8100 Maintenance of Plant
8200 Admin Tech Svcs		

-----Reconciliation to Annual Financial Reports-----

Other Instruction	Pre-K	Non-Pgm Capital	Community Service	Debt Service	Federal Indirect	Charter Schools	Total Reported	AFR Total	Rounding Difference
1,322							161,446	161,446	



Fund: 7 ESSER II Fund

School: 0000 Brevard Public Schools

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-3 Basic	101	4,689,000	890,838	14,205	796,107	55	1,600	6,391,805	3,683,195	10,075,000	479,998	10,554,998
4-8 Basic	102	2,274,607	432,140	14,674	1,092,070	56	1,653	3,815,200	4,041,862	7,857,062	591,908	8,448,970
9-12 Basic	103	1,071,269	203,525	11,604	1,422,281	45	1,307	2,710,031	2,922,390	5,632,421	455,345	6,087,766
Basic		8,034,877	1,526,503	40,482	3,310,458	156	4,559	12,917,035	10,647,447	23,564,482	1,527,251	25,091,733
ESOL	130	485,512	92,240	1,629	115,675	6	183	695,245	457,081	1,152,326	53,465	1,205,791
ESOL		485,512	92,240	1,629	115,675	6	183	695,245	457,081	1,152,326	53,465	1,205,791
K-3 BASIC WITH	111	1,694,946	322,014	7,331	409,908	28	826	2,435,053	1,883,177	4,318,230	234,180	4,552,410
4-8 BASIC WITH	112	1,636,346	310,881	9,491	674,677	37	1,069	2,632,501	2,547,747	5,180,248	341,888	5,522,136
9-12 BASIC WITH	113	488,256	92,761	5,263	653,814	20	593	1,240,707	1,302,164	2,542,871	202,408	2,745,279
ESE SUPP 4	254	261,881	49,753	1,431	102,178	6	161	415,410	374,701	790,111	46,233	836,344
ESE SUPP 5	255	33,084	6,285	214	17,349	1	24	56,957	56,710	113,667	7,324	120,991
ESE		4,114,513	781,694	23,730	1,857,926	91	2,672	6,780,626	6,164,499	12,945,125	832,033	13,777,158
6-12	300	118,385	22,491	1,392	177,137	5	157	319,567	357,531	677,098	68,749	745,847
VOCATIONAL		118,385	22,491	1,392	177,137	5	157	319,567	357,531	677,098	68,749	745,847
ABE	401	988	188	13	717		1	1,907	2,567	4,474	364	4,838
AHS	402	575	109	7	418		1	1,110	1,495	2,605	212	2,817
GED PREP	403	74	14	1	54			143	192	335	27	362
ESOL	404	1,355	257	18	984		2	2,616	3,522	6,138	499	6,637
ADULT		2,991	568	39	2,172		4	5,774	7,776	13,550	1,103	14,653
Total FEFP		12,756,278	2,423,497	67,272	5,463,368	259	7,576	20,718,250	17,634,334	38,352,584	2,482,601	40,835,185
Food Service												
Transportation									1,050,171			

District Indirect costs are Functionally distributed as reported below.

6100 Student Support Svcs	3,783	6200 Instr Media Svcs	6300 Instr and Currm Dev	6,428
---------------------------	-------	-----------------------	--------------------------	-------

District Indirect costs are Functionally distributed as reported below.

6400	Instr Staff Training		6500	Instr Related Tech	331,269	7100	Board of Education	1,613
7200	General Admin	10,365	7400	Fac Acq and Const	30,840	7500	Fiscal Services	332,604
7700	Central Services	144,296	7900	Operation of Plant	1,571,403	8100	Maintenance of Plant	50,000
8200	Admin Tech Svcs							

-----Reconciliation to Annual Financial Reports-----

Other	Pre-K	Non-Pgm Capital	Community Service	Debt Service	Federal Indirect	Charter Schools	Total Reported	AFR Total	Rounding/ Difference
973,665	236,816		138,242		2,111,086	4,114,155	49,459,319	49,459,321	-2

Fund: 8 GEER II Fund

School: 0000 Brevard Public Schools

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-3 Basic	101				17			17	39	56	246	302
9-12 Basic	103				2,608			2,608	52,619	55,227	47,388	102,615
Basic					2,625			2,625	52,658	55,283	47,634	102,917
ESOL	130				94			94	1,450	1,544	1,613	3,157
ESOL					94			94	1,450	1,544	1,613	3,157
K-3 BASIC WITH	111				2			2	4	6	24	30
9-12 BASIC WITH	113				1,268			1,268	25,060	26,328	22,900	49,228
ESE SUPP 4	254				19			19	198	217	307	524
ESE SUPP 5	255				10			10	39	49	142	191
ESE					1,298			1,298	25,301	26,599	23,373	49,972
6-12	300				357			357	7,050	7,407	6,406	13,813
VOCATIONAL					357			357	7,050	7,407	6,406	13,813
<b>Total FEFP</b>					<b>4,374</b>			<b>4,374</b>	<b>86,459</b>	<b>90,833</b>	<b>79,026</b>	<b>169,859</b>
Food Service												
Transportation												

District Indirect costs are Functionally distributed as reported below.

6100 Student Support Svcs	6200 Instr Media Svcs	6300 Instr and Currm Dev	79,026
6400 Instr Staff Training	6500 Instr Related Tech	7100 Board of Education	
7200 General Admin	7400 Fac Acq and Const	7500 Fiscal Services	
7700 Central Services	7900 Operation of Plant	8100 Maintenance of Plant	
8200 Admin Tech Svcs			

-----Reconciliation to Annual Financial Reports-----

Other Instruction	Pre-K	Non-Pgm Capital	Community Service	Debt Service	Federal Indirect	Charter Schools	Total Reported	AFR Total	Rounding Difference
					713	4,804	175,376	175,375	1

Fund: 9 ESSER III Fund

School: 0000 Brevard Public Schools

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-3 Basic	101	187,233	32,670		1,158	105		221,166	1,710,759	1,931,925	24,542	1,956,467
4-8 Basic	102	326,080	56,896		3,711	108		386,795	2,020,258	2,407,053	32,975	2,440,028
9-12 Basic	103	647,633	113,003		4,366	822		765,824	1,592,251	2,358,075	25,066	2,383,141
Basic		1,160,947	202,569		9,235	1,034		1,373,785	5,323,268	6,697,053	82,583	6,779,636
ESOL	130	46,059	8,037		290	28		54,414	201,647	256,061	2,689	258,750
ESOL		46,059	8,037		290	28		54,414	201,647	256,061	2,689	258,750
K-3 BASIC WITH	111	94,920	16,562		598	54		112,134	866,367	978,501	11,591	990,092
4-8 BASIC WITH	112	187,074	32,642		2,074	70		221,860	1,232,556	1,454,416	18,078	1,472,494
9-12 BASIC WITH	113	293,570	51,224		2,023	412		347,229	717,089	1,064,318	11,043	1,075,361
ESE SUPP 4	254	34,321	5,989		244	13		40,567	173,434	214,001	2,304	216,305
ESE SUPP 5	255	6,809	1,188		41	2		8,040	25,732	33,772	378	34,150
ESE		616,693	107,604		4,979	552		729,828	3,015,178	3,745,006	43,393	3,788,399
6-12	300	71,488	12,474		545	132		84,639	216,916	301,555	4,128	305,683
VOCATIONAL		71,488	12,474		545	132		84,639	216,916	301,555	4,128	305,683
ABE	401	56	10		1			67	1,065	1,132	17	1,149
AHS	402	32	6		1			39	621	660	10	670
GED PREP	403	4	1					5	79	84	1	85
ESOL	404	76	13		1			90	1,461	1,551	23	1,574
ADULT		169	29		3			201	3,227	3,428	50	3,478
Total FEFP		1,895,355	330,713		15,053	1,746		2,242,867	8,760,236	11,003,103	132,843	11,135,946
Food Service												
Transportation									47,416			

District Indirect costs are Functionally distributed as reported below.

6100 Student Support Svcs

6200 Instr Media Svcs

6300 Instr and Currm Dev

District Indirect costs are Functionally distributed as reported below.

6400	Instr Staff Training	6500	Instr Related Tech	7100	Board of Education	
7200	General Admin	7400	Fac Acq and Const	7500	Fiscal Services	1,725
7700	Central Services	7900	Operation of Plant	8100	Maintenance of Plant	
8200	Admin Tech Svcs					

-----Reconciliation to Annual Financial Reports-----

Other	Non-Pgm	Community	Debt	Federal	Charter	Total	AFR	Rounding/
Instruction	Pre-K	Service	Service	Indirect	Schools	Reported	Total	Difference
938	30,944	31,202		531,024	133,030	11,910,500	11,910,498	2

Fund: 10 GEER III Fund

School: 0000 Brevard Public Schools

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
K-3 Basic	101	2,035	143	29,658	3,031		2,451	37,318	7,839	45,157		45,157
4-8 Basic	102	427	30	17,871	1,827		1,477	21,632	4,724	26,356		26,356
9-12 Basic	103	29	2	13,798	1,410		1,141	16,380	3,647	20,027		20,027
Basic		2,492	175	61,327	6,268		5,069	75,331	16,210	91,541		91,541
ESOL	130	140	10	2,480	254		205	3,089	656	3,745		3,745
ESOL		140	10	2,480	254		205	3,089	656	3,745		3,745
K-3 BASIC WITH	111	1,065	75	17,195	1,758		1,421	21,514	4,545	26,059		26,059
4-8 BASIC WITH	112	362	25	13,422	1,372		1,109	16,290	3,548	19,838		19,838
9-12 BASIC WITH	113	14	1	6,358	650		526	7,549	1,681	9,230		9,230
ESE SUPP 4	254	128	9	2,748	281		227	3,393	726	4,119		4,119
ESE SUPP 5	255	22	2	299	31		25	379	79	458		458
ESE		1,590	112	40,023	4,091		3,308	49,124	10,579	59,703		59,703
6-12	300	3		1,626	166		134	1,929	430	2,359		2,359
VOCATIONAL		3		1,626	166		134	1,929	430	2,359		2,359
Total FEFP		4,225	297	105,456	10,779		8,717	129,474	27,874	157,348		157,348
Food Service												
Transportation												

District Indirect costs are Functionally distributed as reported below.

6100 Student Support Svcs	6200 Instr Media Svcs	6300 Instr and Currm Dev
6400 Instr Staff Training	6500 Instr Related Tech	7100 Board of Education
7200 General Admin	7400 Fac Acq and Const	7500 Fiscal Services
7700 Central Services	7900 Operation of Plant	8100 Maintenance of Plant
8200 Admin Tech Svcs		

-----Reconciliation to Annual Financial Reports-----

Other Instruction	Pre-K	Non-Pgm Capital	Community Service	Debt Service	Federal Indirect	Charter Schools	Total Reported	AFR Total	Rounding Difference
11,999					7,823		177,170	177,170	



BREVARD COUNTY DISTRICT SCHOOL BOARD  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Fiscal Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount of Federal Expenditures	Passed Through to Subrecipients
<b>Clustered</b>				
<b>Child Nutrition Cluster:</b>				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	21002, 22002	\$ 8,467,003	\$ -
National School Lunch Program	10.555	21001, 22001	33,429,785	-
COVID-19 National School Lunch Program Equipment Assistance	10.649	21015	5,814	-
		21006, 21007, 22006,		-
Summer Food Service Program for Children	10.559	22007	1,124,527	
<b>Total Child Nutrition Cluster</b>			<u>43,027,129</u>	<u>-</u>
<b>Special Education Cluster:</b>				
United States Department of Education:				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263	18,770,337	103,090
COVID-19 - Special Education - Grants to States - ARP Supplemental Funds	84.027	263	164,912	-
Special Education - Preschool Grants	84.173	262, 267	892,374	-
COVID-19 - Special Education - Preschool Grants ARP Supplement Funds	84.173	267	10,758	-
<b>Total Special Education Cluster</b>			<u>19,838,381</u>	<u>103,090</u>
<b>Head Start Cluster</b>				
United States Department of Health and Human Services:				
Head Start				
Head Start	93.600		5,193,454	-
COVID-19-Coronavirus Aid, Relief, and Economic Security Act (CRRSA)	93.600		28,542	-
COVID-19-America Rescue Plan Act of 2021 (ARP)	93.600		152,311	-
<b>Total Head Start Cluster</b>			<u>5,374,307</u>	<u>-</u>
<b>Not Clustered</b>				
<b>United States Department of Agriculture:</b>				
Florida Department of Health				
Child and Adult Care Food Program	10.558	A-4383, S-4279	5,963,078	-
Florida Department of Agriculture and Consumer Services:				
Fresh Fruit and Vegetable Program				
	10.582	21004, 22004	195,500	-
<b>Total United States Department of Agriculture</b>			<u>6,158,578</u>	<u>-</u>
<b>United States Department of Defense:</b>				
Army Junior Reserve Officers Training Corps	12.UNK	N/A	533,149	-
Air Force Junior Reserve Officers Training Corps	12.UNK	N/A	280,419	-
Navy Junior Reserve Officers Training Corps	12.UNK	N/A	164,732	-
Marines Junior Reserve Officers Training Corps	12.UNK	N/A	78,480	-
<b>Total United States Department of Defense:</b>			<u>1,056,780</u>	<u>-</u>
<b>United States Department of Treasury</b>				
Brevard County, Florida Board of County Commissioners				
COVID-19 - Coronavirus Relief Fund	21.019	N/A	939,476	-
<b>United States Department of Education:</b>				
Impact Aid				
Impact Aid	84.041	N/A	617,654	-
Florida Gulf Coast University				
State Personnel Development Grant	84.323	ORGS-22023-BPS-003	14,909	-
NEFEC/Putnam County School District				
COVID-19 - Elementary and Secondary School Emergency Relief Fund -	84.425D	N/A	16,129	-
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 193	719,845	-
Title I Grants to Local Educational Agencies	84.010	212, 223, 226	16,306,700	1,912,808
Career and Technical Education - Basic Grants to States	84.048	161	878,921	-
Education for Homeless Children and Youth	84.196	127	88,155	-
Twenty-First Century Community Learning Centers	84.287	244	1,698,770	-
English Language Acquisition Grants	84.365	102	349,971	450
Supporting Effective Instruction State Grants	84.367	224	2,190,477	97,982
Student Support and Academic Enrichment	84.424	241	1,573,353	79,538
Charter Schools, Title VI, Part B	84.282		221	221
COVID-19 - Charter Schools, Title VI, Part B	84.282		480	480

The accompanying notes are an integral part of this Schedule

BREVARD COUNTY DISTRICT SCHOOL BOARD  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Fiscal Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount of Federal Expenditures	Passed Through to Subrecipients
<b>United States Department of Education: (Continued)</b>				
Florida Department of Education: (Continued)				
Education Stabilization Fund				
COVID-19 - Governor's Emergency Education Relief Fund (GEER)	84.425C	123	161,446	-
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425D	124	1,349,495	100,524
COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act 2021 (CRRSA ESSER II)	84.425D	124	49,634,696	4,118,959
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	121	11,910,498	133,030
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) - Homeless Children and Youth	84.425W	122	1,500	-
Total Education Stabilization Fund			<u>63,057,635</u>	<u>4,352,513</u>
<b>Total United States Department of Education</b>			<u>87,513,220</u>	<u>6,443,992</u>
<b>United States Department of Homeland Security</b>				
Florida Division of Emergency Management:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	1083	109,854	-
<b>Total Expenditures of Federal Awards</b>			<u>\$ 164,017,725</u>	<u>\$ 6,547,082</u>

- Notes:
- (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activities of the Brevard County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.
  - (2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
  - (3) Indirect Cost Rate. The District did not elect to use the 10 percent de minimus cost rate allowed under the Uniform Guidance.
  - (4) Noncash Assistance:  
National School Lunch Program. Includes \$3,933,715 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
  - (5) Head Start. Expenditures are for grant number 04CH010481/05, 04HE000527-01.
  - (6) Disaster Grants-Public Assistance (Presidentially Declared Disasters). The District incurred \$109,854 in expenditures for the Disaster Grants-Public Assistance (Presidentially Declared Disasters ) grants in the 2017-2018 and 2018-2019 fiscal years.

**FLORIDA DEPARTMENT OF EDUCATION  
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)  
DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
For the Fiscal Year Ended June 30, 2022**

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

<b>INDEX:</b>	<b>PAGE NUMBER</b>			
	<b><u>Minimum Reporting</u></b>	<b><u>ACFR</u></b>	<b><u>AFR REPORT</u></b>	
Exhibit A-1	Management's Discussion and Analysis -----	1	1	52-61
Exhibit B-1	Statement of Net Position -----	2	2	62
Exhibit B-2	Statement of Activities-----	3	3	63
Exhibit C-1	Balance Sheet – Governmental Funds -----	4	4	64-68
Exhibit C-2	Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position -----	5	5	69
Exhibit C-3	Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds -----	6	6	70-76
Exhibit C-4	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities ----	7	7	77
Exhibit C-5	Statement of Net Position – Proprietary Funds -----	8	8	78
Exhibit C-6	Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds-----	9	9	79
Exhibit C-7	Statement of Cash Flows – Proprietary Funds -----	10	10	80
Exhibit C-8	Statement of Fiduciary Net Position -----	11	11	81
Exhibit C-9	Statement of Changes in Fiduciary Net Position -----	12	12	82
Exhibit C-10	Combining Statement of Net Position – Major and Nonmajor Component Units -----	13	13	83
Exhibit C-11a-d	Combining Statement of Activities – Major and Nonmajor Component Units-----	14-17	14-17	84-87
Exhibit D-1	Notes to Financial Statements -----	18	18	88-137
Exhibit D-2a	Other Required Supplementary Information -----	19	19	138
Exhibit D-2b	Notes to Required Supplementary Information -----	20	20	139-142
Exhibit E-1	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund-----	21	21	143
Exhibit E-2a-d	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Major Special Revenue Funds -----	22-25	22-25	144-147
Exhibit F-1a-d	Combining Balance Sheet – Nonmajor Governmental Funds -----		26-29	148-153
Exhibit F-2a-d	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds -----		30-32	154-160
Exhibit G-1	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Special Revenue Funds -----		34	161
Exhibit G-2	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Debt Service Funds-----		35	162
Exhibit G-3	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Capital Projects Funds -----		36	163
Exhibit G-4	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Permanent Funds -----		37	164
Exhibit H-1	Combining Statement of Net Position – Nonmajor Enterprise Funds -----		38	165
Exhibit H-2	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Nonmajor Enterprise Funds -----		39	166
Exhibit H-3	Combining Statement of Cash Flows – Nonmajor Enterprise Funds -----		40	167
Exhibit H-4	Combining Statement of Net Position – Internal Service Funds -----		41	168
Exhibit H-5	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds -----		42	169
Exhibit H-6	Combining Statement of Cash Flows – Internal Service Funds -----		43	170
Exhibit I-1	Combining Statement of Fiduciary Net Position – Investment Trust Funds -----		44	171
Exhibit I-2	Combining Statement of Changes in Net Position – Investment Trust Funds -----		45	172
Exhibit I-3	Combining Statement of Fiduciary Net Position – Private-Purpose Trust Funds -----		46	173
Exhibit I-4	Combining Statement of Changes In Net Position – Private-Purpose Trust Funds -----		47	174
Exhibit I-5	Combining Statement of Fiduciary Net Position – Pension Trust Funds-----		48	175
Exhibit I-6	Combining Statement of Changes In Net Position – Pension Trust Funds-----		49	176
Exhibit I-7	Combining Statement of Fiduciary Net Position – Custodial Funds-----		50	177
Exhibit I-8	Combining Statement of Changes in Net Position – Custodial Funds-----		51	178
Exhibit J-1	Combining Statement of Net Position – Nonmajor Component Units -----		52	179-180

**FLORIDA DEPARTMENT OF EDUCATION  
 SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)  
 DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
 For the Fiscal Year Ended June 30, 2022**

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

**INDEX:**

	<b>PAGE NUMBER</b>	
	<b><u>Minimum Reporting</u></b>	<b><u>ACFR</u></b>
Exhibit J-2a-d    Combining Statement of Activities – Nonmajor Component Units-----	53-56	<b><u>AFR REPORT</u></b> 181-194
Affidavit on Impact Fees-----		195

The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2021, 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 8, 2022 (date).

  
 \_\_\_\_\_  
 Signature of District School Superintendent

9/12/22  
 \_\_\_\_\_  
 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, 2022. 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.

### FINANCIAL HIGHLIGHTS

Key financial highlights for the 2022 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, 2022, by \$406.4 million. Of this amount, \$427.2 million represents a net investment in capital assets and \$20.8 million represents restricted and unrestricted net position of \$(266.0) million and \$245.2 million, respectively.
- The District's total net position for governmental activities increased by \$91.8 million, or 29.2 percent.
- Program revenues for governmental activities accounted for \$67.4 million, or 7.4 percent of total revenues and transfers. General revenues and transfers accounted for \$842.8 million, or 92.6 percent of the combined amount.
- The governmental funds reported combined fund balances of \$296.8 million, an increase of \$44.4 million, or 17.6 percent, in comparison to the prior fiscal year after restatement. The fund balances are comprised of \$8.0 million of non-spendable, \$243.3 million of restricted, \$25.6 million of assigned, and \$19.9 million in unassigned funds.
- At the end of the fiscal year, the fund balance for the general fund was \$50.6 million, or 9.1 percent, of the general fund revenues. This fund balance was comprised of \$6.1 million of non-spendable, \$10.7 million of restricted, \$19.9 million unassigned, and \$13.9 million of assigned 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 thirteen separate legal entities which meet the criteria to be included as a component unit, including twelve 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 school food services) and capital projects. Within fund types, the District currently maintains thirteen (13) major and non-major funds. Of those funds, the General Fund, Special Revenues – Contracted Programs, Special Revenues – Federal Education Stabilization, Debt Service-Other Fund, Capital Projects - Local Capital Improvement Fund, and Capital Projects – Other 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.

***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, 2022, compared to net position as of June 30, 2021:

	Governmental		Business-type		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 419,558	\$ 365,281	\$ 377	\$ 158	\$ 419,935	\$ 365,439
Capital assets, net	802,912	818,012	39	47	802,951	818,059
Total assets	<u>1,222,470</u>	<u>1,183,293</u>	<u>416</u>	<u>205</u>	<u>1,222,886</u>	<u>1,183,498</u>
Deferred Outflows of Resources	<u>136,183</u>	<u>167,404</u>	<u>1,284</u>	<u>1,587</u>	<u>137,467</u>	<u>168,991</u>
Current and other liabilities	99,033	83,507	50	1,105	99,083	84,612
Long-term liabilities	615,701	931,250	2,034	4,865	617,735	936,115
Total liabilities	<u>714,734</u>	<u>1,014,757</u>	<u>2,084</u>	<u>5,970</u>	<u>716,818</u>	<u>1,020,727</u>
Deferred Inflows of Resources	<u>237,543</u>	<u>21,404</u>	<u>2,400</u>	<u>216</u>	<u>239,943</u>	<u>21,620</u>
Net Position:						
Net investment in capital assets	427,226	442,355	39	47	427,265	442,402
Restricted	245,238	185,577	-	-	245,238	185,577
Unrestricted (deficit)	(266,087)	(313,396)	(2,823)	(4,441)	(268,910)	(317,837)
Total net position	<u>\$ 406,377</u>	<u>\$ 314,536</u>	<u>\$ (2,784)</u>	<u>\$ (4,394)</u>	<u>\$ 403,593</u>	<u>\$ 310,142</u>

Within the District's governmental activities, the assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$406.4 million at the end of the fiscal year. The largest portion of the District's net position, \$427.2 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 \$245.2 million, which is externally restricted or specific uses and an unrestricted net position of \$(266.1) million.



The key elements of the changes in the District's net position for the fiscal years ended June 30, 2022, and June 30, 2021, are as follows:

The School Board of Brevard County, Florida - Changes in Net Position  
 June 30, 2022 and 2021  
 (amounts expressed in thousands)

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 4,501	\$ 3,537	\$ 7,407	\$ 5,308	11,908	\$ 8,845
Operating grants and contributions	60,501	48,260	-	-	60,501	48,260
Capital grants and contributions	2,407	2,744	-	-	2,407	2,744
General revenues:						
Property taxes, levied for general purposes	207,566	209,715	-	-	207,566	209,715
Property taxes, levied for capital projects	75,331	70,805	-	-	75,331	70,805
Local sales taxes	60,836	51,591	-	-	60,836	51,591
Grants and contributions, non-restricted	470,249	441,862	-	-	470,249	441,862
Miscellaneous	25,513	17,282	466	3	25,979	17,285
Sale of assets	1,741	127	-	-	1,741	
Unrestricted investment earnings	(754)	384	-	-	(754)	384
Total revenues	907,891	846,307	7,873	5,311	915,764	851,491
Expenses:						
Instruction	420,450	440,026	-	-	420,450	440,026
Student support services	29,048	31,587	-	-	29,048	31,587
Instructional media services	6,371	7,856	-	-	6,371	7,856
Instruction and curriculum	29,378	33,083	-	-	29,378	33,083
Instructional staff training services	4,860	4,829	-	-	4,860	4,829
Instruction related technology	15,440	14,258	-	-	15,440	14,258
Board of education	1,193	1,691	-	-	1,193	1,691
General administration	5,992	4,544	-	-	5,992	4,544
School administration	39,772	44,365	-	-	39,772	44,365
Non-capital facilities acquisitions & construction	39,999	35,952	-	-	39,999	35,952
Fiscal services	3,638	3,831	-	-	3,638	3,831
Food services	38,562	34,354	-	-	38,562	34,354
Central services	15,075	7,643	-	-	15,075	7,643
Pupil transportation	18,283	20,800	-	-	18,283	20,800
Operation of plant	57,950	57,699	-	-	57,950	57,699
Maintenance of plant	16,130	16,342	-	-	16,130	16,342
Administrative technology services	4,804	5,652	-	-	4,804	5,652
Community services	10,065	6,245	-	-	10,065	6,245
Interest on long-term debt	14,699	17,142	-	-	14,699	17,142
Unallocated depreciation	46,640	45,161	-	-	46,640	45,161
Extended day program	-	-	3,964	4,984	3,964	4,984
Total expenses	818,349	833,060	3,964	4,984	822,313	838,044
Excess (deficiency) of revenues over (under) expenses before transfers	89,542	13,247	3,909	327	93,451	13,447
Transfers	2,299	799	(2,299)	(799)	-	-
Change in net position	91,841	14,046	1,610	(472)	93,451	13,447
Net position, beginning	314,536	292,117	(4,394)	(3,922)	310,142	288,195
Adjustment to Beginning Net Position	-	8,373	-	-	-	8,373
Net position, beginning, as restated	314,536	300,490	(4,394)	(3,922)	310,142	296,568
Net position, ending	\$ 406,377	\$ 314,536	\$ (2,784)	\$ (4,394)	403,593	\$ 310,015

**Governmental Activities**

The District’s governmental activities net position increased by \$91.8 million from fiscal year 2022. Key components of this increase are as follows:

- Property taxes for all governmental activities increased by \$13.3 million, or 4.7 percent over the previous year. This overall change is due to an increase in tax collections resulting from increases in property values and new construction.
- In November 2020, the citizens of Brevard County approved the referendum to renew the half-cent sales tax surtax to fund capital needs of the District for six more years until December 2026. The reported revenues were \$60.8 million in fiscal 2022, an increase of \$9.2 million from the prior year. A change in the state law in 2020 requires sharing of sales surtax revenues collected under the 2020 referendum renewal with charter schools based on proportionate enrollment. Charter schools currently receive 10.77% of the sales surtax revenues collected since January 2022.
- Impact fee revenue was \$23.6 million, an increase of \$5.1 million from the prior year.
- The District’s State FEFP allocations decreased by \$22.7 million, or (6.6) percent over the previous year.

**Business-Type Activities**

The Business-type activity net position increased by \$1.6 million from fiscal year 2021. Operating income of \$7.9 million for the District’s daycare operations, was offset by a transfer of \$2.3 million to the General Fund for the repayment of shortfalls previously incurred in the business activities and funded by the General Fund during prior years. Increase of operating income was largely due to the change of in-person learning environment for students during the 2021-22 school year.

**FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS**

The District’s governmental funds reported a combined fund balance of \$296.8 million, which is a \$44.4 million increase from last year’s combined governmental fund balances of \$252.3 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, 2022 and 2021.

<i><b>Fund Balance</b></i> <i><b>(in thousands)</b></i>	2022	2021	Increase (Decrease)	Percentage Change
General Fund	\$50,608	\$67,610	\$ (17,002)	(25.15)
Debt Service Fund - Other	-	-	-	0.00
Special Revenues:				
Federal Education Stabilization	-	-	-	0.00
Capital Projects Funds:				
Local Capital Improvement	41,531	27,896	13,635	48.88
Other Capital Projects	164,593	127,651	36,942	28.94
Other governmental funds (nonmajor)	40,026	29,728	10,298	34.64
<b>Total</b>	<b>\$296,758</b>	<b>\$ 252,885</b>	<b>\$ 43,873</b>	<b>17.35</b>

Governmental funds fund balances are further classified as nonspendable, restricted, assigned or unassigned to indicate limitations that affect the availability of fund resources for future use. Detailed information regarding fund balance is included in the notes to the financial statements (Note 19).

**General Fund**

Fund balance for the general fund had a net decrease of \$17.0 million, compared to a net increase of \$8.7 million in the prior year. The tables and data that follow illustrate the financial activities and changes in fund balance for the general fund:

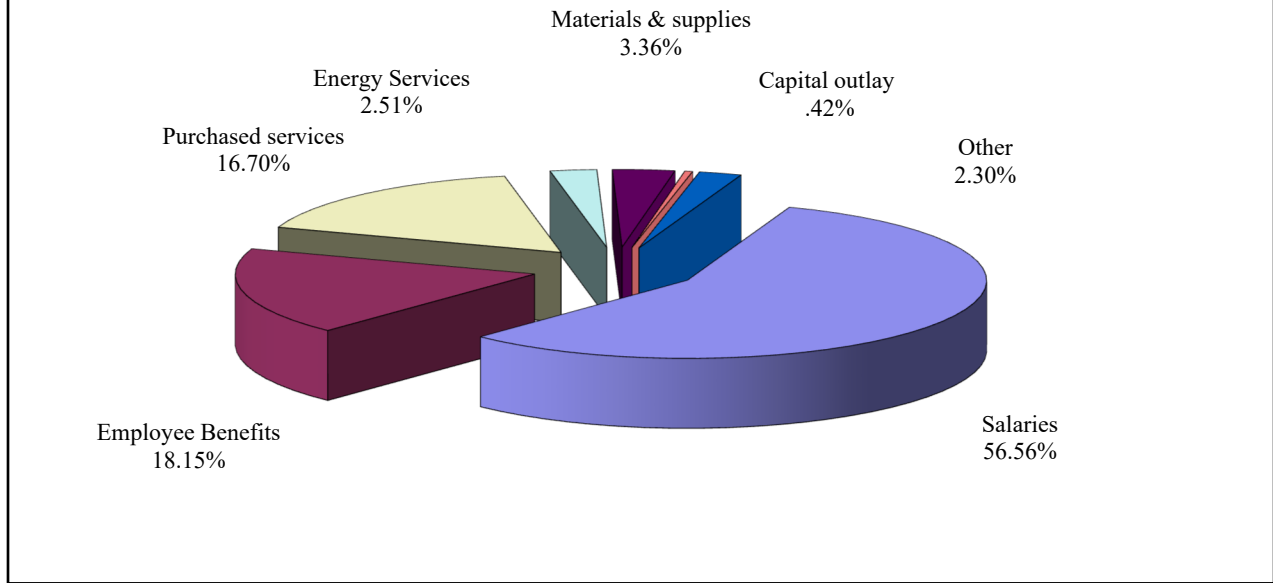
<i>Revenues</i> <i>(in thousands)</i>	2022	2021	Increase (Decrease)	Percentage Change
Taxes	\$ 218,505	\$ 209,715	\$ 8,790	4.19
Interest earnings	275	120	155	129.17
State revenues	326,418	349,088	(22,670)	(6.49)
Federal revenues	1,201	4,837	(3,636)	(75.17)
Other revenues	11,805	11,172	633	5.67
Total	\$ 558,204	\$ 574,932	\$ (16,728)	(2.91)

General fund property tax revenues increased by \$8.8 million, or 4.2 percent. Other combined revenues decreased overall by \$25.5million. State revenues was the largest factor of the decrease in other revenues, with a decrease of \$22.7 million. FEFP revenue had a \$98 million decrease, 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.

<i>Expenditures by Object</i> <i>(in thousands)</i>	2022	2021	Increase (Decrease)	Percentage Change
Salaries	\$ 340,875	\$ 338,175	\$ 2,700	0.80
Employee benefits	109,399	105,605	3,794	3.59
Purchased services	100,635	97,656	2,979	3.05
Energy services	15,143	14,351	792	5.52
Materials & supplies	20,281	13,438	6,843	50.92
Capital outlay	2,542	3,897	(1,355)	(34.77)
Other	13,835	9,167	4,668	50.92
Total	\$ 602,710	\$ 582,289	\$ 20,421	3.51

## General Fund Expenditures by Object Fiscal Year 2021-22



The increase in labor and fringe benefits of \$6.5 million is primarily the increase in teacher bonus pay, health insurance costs and retirement costs. Purchased services increased \$3.0 million, primarily due to an increase in funding amounts distributed to charter schools for capital. Materials and supplies increased by \$6.8 million due increase in state adopted textbooks. Increases in Energy services and other expenditures and a decrease in capital outlay account for the remaining increase of \$4.7 million.

### ***Debt Service Fund - Other***

The fund balance of the Debt Service Fund - Other had a minimal increase as transfers in along with investment income were paid out for scheduled principal and interest payments on long-term debt.

### ***Special Revenues – Federal Education Stabilization Fund***

Revenues for fiscal year 2022 for this fund was a result of additional funding related to impact on K-12 education from the Coronavirus pandemic thru the American Rescue Plan Act. The District’s scheduled allocation thru the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and the American Rescue Plan (ARP ESSER) Act is \$208.5 million, which includes the portion to be shared with the Charter Schools and the ARP ESSER portion funding goes fiscal year 2025.

### ***Capital Projects - Local Capital Improvement Fund***

The fund balance of the capital projects - local capital improvement fund increased by \$13.6 million, or 48.9 percent. Ad valorem tax revenue increased by \$4.5 million over fiscal year 2021 as property values continued to increase in Brevard County with the new construction. Transfers out to the General and Debt Service funds totaled \$45.3 million for the current year, an increase of \$.2 million from the prior year, largely due to impact fees in the Other Capital Projects Fund covering a portion of the debt service payments. The majority of 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 Project Fund***

Changes in this fund are due primarily to the increase in Local Sales Surtax and Impact Fees revenue. In November 2020, the voters approved the renewal of the Sales Surtax for six more years. Sales Surtax collections during fiscal year 2022 were \$60.8 million, an increase of \$9.9 million from the prior year. Impact Fees for the fiscal year were \$23.6 million, an increase of 5.1 million over fiscal year 2021.

## **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.

The District amends its budget throughout the fiscal year to reflect changes in available revenues and anticipated expenditures. General fund revenues were originally budgeted at \$555.0 million and actual revenues were higher than the original budget by \$3.2 million. General fund expenditures were originally budgeted at \$588.7 million and actual expenditures were higher than the original budget by \$14.0 million, and \$14.9 million less than the amended budget. The amended budget increased expenditures \$29.0 million over the original budget. This increase in expenditures was offset through \$.9 million increase in other financing uses, \$4.5 million increase in total revenues and a \$21.6 million reduction in the budgeted fund balance. During the fiscal year ended June 30, 2022, all governmental fund types were amended to reflect adjustments to appropriations due to changes in student counts, the addition of new education programs, adherence to policy directives, management initiatives, 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.

## **CAPITAL ASSETS AND LONG-TERM LIABILITIES**

### ***Capital Assets***

The District has \$803.0 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; improvements other than buildings; buildings and fixed equipment; furniture, fixtures and equipment; motor vehicles; audio-visual materials; computer software and property under capital lease, including those assets held in the Internal Service Fund.

The District placed \$29.7 million in new capital assets into service during fiscal year 2022. The majority of the acquisitions were capital improvements, furniture, computer equipment and motor vehicles throughout the District. The District also incurred \$26.4 million on construction and renovation projects that it expects to complete in the next fiscal year. Depreciation of existing assets totaled \$48.7 million, with \$2.0 million directly charged to the Transportation function. The District also retired \$8.5 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, 2022, the District had a total of \$356.2 million in outstanding long-term debt, comprised of \$.7 million of outstanding State Board of Education bonds issued on behalf of the District, and \$355.5 million in outstanding certificates of participation. Other significant long term liabilities for government activities include self-insurance claims of \$18.9 million; other post-employment benefit obligations of \$17.3 million, and compensated absences for District employees of \$41.2 million. The District also reported a net pension liability of \$190.9 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 \$38.3 million. Detailed information regarding long-term debt activity can be found in the notes to the financial statements (Note 9).

## **OTHER MATTERS OF SIGNIFICANCE**

The District adopted millage rates for the 2023 fiscal year in September 2022. The adopted rate for required local effort (RLE) was 3.247 mills, a decrease of .355 mills from the 2022 fiscal year. The adopted local levy of .748 mills and the capital outlay millage of 1.5 mills are unchanged from the 2022 fiscal year. The District also adopted its budget for fiscal year 2023 in September 2022. Budgeted General fund revenues are \$599.5 million, Other financing sources of \$28.5 million and budgeted expenditures are \$630.0 million.

The State of Florida and Brevard County continue to experience improvements in the economy. The District has a long-standing practice of conservative spending and diligent monitoring of actual vs. budgeted expenditures. The District will be diligently monitoring the impacts from the pandemic and additional federal funding effects on the District's budget and will make necessary budget adjustments as needed.

## **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.



**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
						Governmental Activities	Business-Type Activities	Total	
<i>Governmental Activities:</i>									
Instruction	5000	420,450,485.00	132,826.00			(420,317,659.00)		(420,317,659.00)	
Student Support Services	6100	29,047,553.00				(29,047,553.00)		(29,047,553.00)	
Instructional Media Services	6200	6,371,514.00				(6,371,514.00)		(6,371,514.00)	
Instruction and Curriculum Development Services	6300	29,378,148.00				(29,378,148.00)		(29,378,148.00)	
Instructional Staff Training Services	6400	4,860,066.00				(4,860,066.00)		(4,860,066.00)	
Instruction-Related Technology	6500	15,439,877.00				(15,439,877.00)		(15,439,877.00)	
Board	7100	1,192,535.00				(1,192,535.00)		(1,192,535.00)	
General Administration	7200	5,992,503.00				(5,992,503.00)		(5,992,503.00)	
School Administration	7300	39,771,502.00				(39,771,502.00)		(39,771,502.00)	
Facilities Acquisition and Construction	7400	39,999,451.00			2,407,301.00	(37,592,150.00)		(37,592,150.00)	
Fiscal Services	7500	3,637,683.00				(3,637,683.00)		(3,637,683.00)	
Food Services	7600	38,562,332.00	4,368,517.00	49,518,627.00		15,324,812.00		15,324,812.00	
Central Services	7700	15,074,736.00				(15,074,736.00)		(15,074,736.00)	
Student Transportation Services	7800	18,282,680.00		10,982,111.00		(7,300,569.00)		(7,300,569.00)	
Operation of Plant	7900	57,950,503.00				(57,950,503.00)		(57,950,503.00)	
Maintenance of Plant	8100	16,129,823.00				(16,129,823.00)		(16,129,823.00)	
Administrative Technology Services	8200	4,804,273.00				(4,804,273.00)		(4,804,273.00)	
Community Services	9100	10,064,874.00				(10,064,874.00)		(10,064,874.00)	
Interest on Long-Term Debt	9200	14,699,024.00				(14,699,024.00)		(14,699,024.00)	
Unallocated Depreciation/Amortization Expense		46,639,712.00				(46,639,712.00)		(46,639,712.00)	
<b>Total Governmental Activities</b>		<b>818,349,274.00</b>	<b>4,501,343.00</b>	<b>60,500,738.00</b>	<b>2,407,301.00</b>	<b>(750,939,892.00)</b>		<b>(750,939,892.00)</b>	
<i>Business-type Activities:</i>									
Self-Insurance Consortium							0.00	0.00	
Daycare Operations		3,963,710.00	7,407,157.00				3,443,447.00	3,443,447.00	
Other Business-Type Activity							0.00	0.00	
<b>Total Business-Type Activities</b>		<b>3,963,710.00</b>	<b>7,407,157.00</b>	<b>0.00</b>	<b>0.00</b>		<b>3,443,447.00</b>	<b>3,443,447.00</b>	
<b>Total Primary Government</b>		<b>822,312,984.00</b>	<b>11,908,500.00</b>	<b>60,500,738.00</b>	<b>2,407,301.00</b>	<b>(750,939,892.00)</b>	<b>3,443,447.00</b>	<b>(747,496,445.00)</b>	
<i>Component Units:</i>									
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Total Nonmajor Component Units		78,507,472.00	1,563,705.00	7,209,091.00	4,660,022.00				(65,074,654.00)
<b>Total Component Units</b>		<b>78,507,472.00</b>	<b>1,563,705.00</b>	<b>7,209,091.00</b>	<b>4,660,022.00</b>				<b>(65,074,654.00)</b>

**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, 2021  
 Adjustments to Net Position  
 Net Position, June 30, 2022

207,565,734.00		207,565,734.00	0.00
75,331,031.00		75,331,031.00	0.00
60,835,923.00		60,835,923.00	0.00
470,249,394.00		470,249,394.00	0.00
25,512,477.00	465,484.00	25,977,961.00	61,761,091.00
(754,486.00)		(754,486.00)	470,517.00
1,741,488.00		1,741,488.00	2,745,266.00
		0.00	(434.00)
0.00		0.00	0.00
2,299,000.00	(2,299,000.00)	0.00	0.00
842,780,561.00	(1,833,516.00)	840,947,045.00	64,976,440.00
91,840,669.00	1,609,931.00	93,450,600.00	(98,214.00)
314,536,089.00	(4,394,116.00)	310,141,973.00	6,953,288.00
		0.00	288,207.00
406,376,758.00	(2,784,185.00)	403,592,573.00	7,143,281.00

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



DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2022

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
Cash and Cash Equivalents	1110	50,699,442.00	0.00	0.00	0.00	0.00
Investments	1160	18,638,006.00	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	334,235.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	40,786.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	761,684.00	0.00	0.00	13,334,668.00	0.00
Due From Budgetary Funds	1141	15,859,960.00	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	0.00	0.00	0.00	0.00	0.00
Inventory	1150	675,904.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	5,399,867.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>92,409,884.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,334,668.00</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>92,409,884.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,334,668.00</b>	<b>0.00</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	24,982,439.00	0.00	0.00	1,411,680.00	0.00
Payroll Deductions and Withholdings	2170	9,903,624.00	0.00	0.00	5,020.00	0.00
Accounts Payable	2120	5,613,626.00	0.00	0.00	1,717,263.00	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	577,690.00	0.00	0.00	641,068.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	9,559,637.00	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	2140	173,704.00	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	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	550,385.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>41,801,468.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,334,668.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
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
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
Inventory	2711	675,904.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	5,399,867.00	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
<b>Total Nonspendable Fund Balances</b>	<b>2710</b>	<b>6,075,771.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Restricted for:</i>						
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	2729	10,690,955.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
<b>Total Restricted Fund Balances</b>	<b>2720</b>	<b>10,690,955.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Committed to:</i>						
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
<b>Total Committed Fund Balances</b>	<b>2730</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Assigned to:</i>						
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	13,961,321.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balances</b>	<b>2740</b>	<b>13,961,321.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Unassigned Fund Balances</b>	<b>2750</b>	<b>19,880,369.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund Balances</b>	<b>2700</b>	<b>50,608,416.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		<b>92,409,884.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,334,668.00</b>	<b>0.00</b>

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2022

	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
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
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	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	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	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
<b>Total Assets</b>		0.00	0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
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	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	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	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	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	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	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	2410	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>						
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
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
<i>Total Nonspendable Fund Balances</i>	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
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	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balances</i>	2720	0.00	0.00	0.00	0.00	0.00
<i>Committed to:</i>						
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
<i>Total Committed Fund Balances</i>	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
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
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		0.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2022

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
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	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	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	29,418,308.00	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
<b>Total Assets</b>		29,418,308.00	0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		29,418,308.00	0.00	0.00	0.00	0.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
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	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	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	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	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	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	21,185,000.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	8,233,305.00	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
<b>Total Liabilities</b>		29,418,305.00	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>						
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
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
<i>Total Nonspendable Fund Balances</i>	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
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	3.00	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
<i>Total Restricted Fund Balances</i>	2720	3.00	0.00	0.00	0.00	0.00
<i>Committed to:</i>						
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
<i>Total Committed Fund Balances</i>	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
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
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	3.00	0.00	0.00	0.00	0.00
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		29,418,308.00	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2022

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	13,554,140.00	0.00
Investments	1160	0.00	0.00	0.00	30,573,334.00	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	67,609.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	41,438.00	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	0.00	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
<b>Total Assets</b>		0.00	0.00	0.00	44,236,521.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	0.00	0.00	44,236,521.00	0.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
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	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	412,799.00	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	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	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	2,166,722.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	126,028.00	0.00
Matured Bonds Payable	2180	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	2410	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	2,705,549.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>						
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
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
<b>Total Nonspendable Fund Balances</b>	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
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	41,530,972.00	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
<b>Total Restricted Fund Balances</b>	2720	0.00	0.00	0.00	41,530,972.00	0.00
<i>Committed to:</i>						
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
<b>Total Committed Fund Balances</b>	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
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
<b>Total Assigned Fund Balances</b>	2740	0.00	0.00	0.00	0.00	0.00
<b>Total Unassigned Fund Balances</b>	2750	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	0.00	0.00	41,530,972.00	0.00
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		0.00	0.00	0.00	44,236,521.00	0.00

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2022

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
Cash and Cash Equivalents	1110	110,071,932.00	0.00	0.00	36,793,443.00	211,118,957.00
Investments	1160	45,237,778.00	0.00	0.00	0.00	94,449,118.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	54,275.00	0.00	0.00	15,123.00	403,633.00
Interest Receivable on Investments	1170	107,881.00	0.00	0.00	0.00	216,276.00
Due From Other Agencies	1220	10,697,009.00	0.00	0.00	8,041,861.00	32,876,660.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	15,859,960.00
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	6,145,681.00	0.00	0.00	13,005.00	35,576,994.00
Inventory	1150	0.00	0.00	0.00	1,887,043.00	2,562,947.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	5,399,867.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		172,314,556.00	0.00	0.00	46,750,475.00	398,464,412.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		172,314,556.00	0.00	0.00	46,750,475.00	398,464,412.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	1,481,557.00	27,875,676.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	9,869.00	9,918,513.00
Accounts Payable	2120	162,400.00	0.00	0.00	1,321,890.00	9,227,978.00
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	0.00	0.00	0.00	407,862.00	1,626,620.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	2,430,530.00	11,990,167.00
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	2140	6,630,788.00	0.00	0.00	434,606.00	9,405,820.00
Construction Contracts Payable - Retained Percentage	2150	928,441.00	0.00	0.00	12,213.00	1,066,682.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	21,185,000.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	8,233,305.00
Unearned Revenue	2410	0.00	0.00	0.00	623,742.00	1,174,127.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		7,721,629.00	0.00	0.00	6,722,269.00	101,703,888.00
<b>DEFERRED INFLOWS OF RESOURCES</b>						
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	2,168.00	2,168.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	2,168.00	2,168.00
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	1,887,043.00	2,562,947.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	5,399,867.00
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
<b>Total Nonspendable Fund Balances</b>	2710	0.00	0.00	0.00	1,887,043.00	7,962,814.00
<i>Restricted for:</i>						
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	3.00
Capital Projects	2726	162,170,444.00	0.00	0.00	6,162,894.00	209,864,310.00
Restricted for	2729	0.00	0.00	0.00	22,795,663.00	33,486,618.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
<b>Total Restricted Fund Balances</b>	2720	162,170,444.00	0.00	0.00	28,958,557.00	243,350,931.00
<i>Committed to:</i>						
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
<b>Total Committed Fund Balances</b>	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
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	2,422,483.00	0.00	0.00	0.00	2,422,483.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	9,180,438.00	23,141,759.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balances</b>	2740	2,422,483.00	0.00	0.00	9,180,438.00	25,564,242.00
<b>Total Unassigned Fund Balances</b>	2750	0.00	0.00	0.00	0.00	19,880,369.00
<b>Total Fund Balances</b>	2700	164,592,927.00	0.00	0.00	40,026,038.00	296,758,356.00
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		172,314,556.00	0.00	0.00	46,750,475.00	398,464,412.00

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

The School Board of Brevard County, Florida  
Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Position  
For the Fiscal Year Ended June 30, 2022

**Total Fund Balances - Governmental Funds** \$ 296,758,356

Amounts reported for *governmental activities* in the statement of net position are different 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	\$ 95,310,659	
Total capital assets being depreciated	1,808,465,332	
Net capital assets presented in internal service funds	(1,201,265)	
Total accumulated depreciation	<u>(1,100,863,911)</u>	801,710,815

The difference between the reacquisition 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.

9,343,864

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.

14,824,541

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	120,438,656	
Deferred inflows related to pensions	<u>(233,963,157)</u>	(113,524,501)

Deferred inflows and outflows of resources related to the net other postemployment benefits obligation liabilities 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 OPEB	6,400,102	
Deferred inflows related to OPEB	<u>(3,577,370)</u>	2,822,732

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	(701,220)	
Certificates of participation	(355,519,532)	
Compensated absences	(41,179,007)	
Other post-employment benefits	(17,301,117)	
Net pension liability	<u>(190,858,173)</u>	
Total long-term liabilities		<u>(605,559,049)</u>

**Total Net Position - Governmental Activities** \$ 406,376,758

The notes to the basic financial statements are an integral part of this statement.  
ESE145

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440
<b>REVENUES</b>					
Federal Direct	3100	617,654.00	0.00	0.00	0.00
Federal Through State and Local	3200	582,901.00	0.00	0.00	63,233,305.00
State Sources	3300	326,418,333.00	0.00	0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	218,505,036.00	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 Capital Projects	3413, 3421, 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		12,079,875.00	0.00	0.00	0.00
Total Local Sources	3400	230,584,911.00	0.00	0.00	0.00
<b>Total Revenues</b>		<b>558,203,799.00</b>	<b>0.00</b>	<b>0.00</b>	<b>63,233,305.00</b>
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	392,005,046.00	0.00	0.00	29,159,012.00
Student Support Services	6100	22,092,585.00	0.00	0.00	2,025,463.00
Instructional Media Services	6200	6,634,020.00	0.00	0.00	161,079.00
Instruction and Curriculum Development Services	6300	15,182,439.00	0.00	0.00	2,769,518.00
Instructional Staff Training Services	6400	1,894,608.00	0.00	0.00	202,086.00
Instruction-Related Technology	6500	6,635,047.00	0.00	0.00	8,100,425.00
Board	7100	1,243,647.00	0.00	0.00	1,613.00
General Administration	7200	1,382,741.00	0.00	0.00	2,680,277.00
School Administration	7300	39,951,573.00	0.00	0.00	2,552,115.00
Facilities Acquisition and Construction	7410	11,945,592.00	0.00	0.00	30,840.00
Fiscal Services	7500	3,406,962.00	0.00	0.00	334,329.00
Food Services	7600	108,172.00	0.00	0.00	0.00
Central Services	7700	7,285,634.00	0.00	0.00	8,184,422.00
Student Transportation Services	7800	15,924,808.00	0.00	0.00	1,097,587.00
Operation of Plant	7900	54,772,338.00	0.00	0.00	4,540,878.00
Maintenance of Plant	8100	16,130,874.00	0.00	0.00	385,819.00
Administrative Technology Services	8200	4,518,745.00	0.00	0.00	278,469.00
Community Services	9100	630,160.00	0.00	0.00	162,389.00
<i>Debt Service: (Function 9200)</i>					
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	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	77,868.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	887,516.00	0.00	0.00	566,984.00
<b>Total Expenditures</b>		<b>602,710,375.00</b>	<b>0.00</b>	<b>0.00</b>	<b>63,233,305.00</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(44,506,576.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
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	6,240.00	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	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)	760	0.00	0.00	0.00	0.00
Transfers In	3600	30,299,100.00	0.00	0.00	0.00
Transfers Out	9700	(2,800,728.00)	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>27,504,612.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		<b>(17,001,964.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Fund Balances, July 1, 2021	2800	67,610,380.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	50,608,416.00	0.00	0.00	0.00

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

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Miscellaneous Special Revenue 490	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230
<b>REVENUES</b>					
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	0.00	0.00	0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 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 Capital Projects	3413, 3421, 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		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	6200	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	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	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
<i>Debt Service: (Function 9200)</i>					
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	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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)	760	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

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



**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299
<b>REVENUES</b>					
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	0.00	0.00	0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 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 Capital Projects	3413, 3421, 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		0.00	0.00	64.00	0.00
Total Local Sources	3400	0.00	0.00	64.00	0.00
<b>Total Revenues</b>		0.00	0.00	64.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	6200	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	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	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
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	0.00	0.00	21,185,000.00	0.00
Interest	720	0.00	0.00	16,466,610.00	0.00
Dues and Fees	730	0.00	0.00	36,250.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	37,687,860.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	(37,687,796.00)	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	37,687,798.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	37,687,798.00	0.00
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	2.00	0.00
Fund Balances, July 1, 2021	2800	0.00	0.00	1.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	3.00	0.00

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

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340
<b>REVENUES</b>					
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	0.00	0.00	0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 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 Capital Projects	3413, 3421, 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		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	6200	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	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	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
<i>Debt Service: (Function 9200)</i>					
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	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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)	760	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

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

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
<b>REVENUES</b>					
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	0.00	0.00	0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 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 Capital Projects	3413, 3421, 3423	0.00	0.00	75,331,031.00	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		0.00	0.00	44,836.00	0.00
Total Local Sources	3400	0.00	0.00	75,375,867.00	0.00
<b>Total Revenues</b>		0.00	0.00	75,375,867.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	6200	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	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	9,801,334.00	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
<i>Debt Service: (Function 9200)</i>					
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	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	0.00	5,070,908.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	1,605,397.00	0.00
<b>Total Expenditures</b>		0.00	0.00	16,477,639.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	58,898,228.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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)	760	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	(45,263,272.00)	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	(45,263,272.00)	0.00
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	13,634,956.00	0.00
Fund Balances, July 1, 2021	2800	0.00	0.00	27,896,016.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	41,530,972.00	0.00

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

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds
<b>REVENUES</b>					
Federal Direct	3100	0.00	0.00	0.00	6,431,087.00
Federal Through State and Local	3200	0.00	0.00	0.00	92,655,311.00
State Sources	3300	998,018.00	0.00	0.00	7,637,112.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 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 Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	60,835,923.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	4,368,517.00
Impact Fees	3496	23,601,598.00	0.00	0.00	0.00
Other Local Revenue		533,918.00	0.00	0.00	11,136,430.00
Total Local Sources	3400	84,971,439.00	0.00	0.00	15,504,947.00
<b>Total Revenues</b>		85,969,457.00	0.00	0.00	122,228,457.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	0.00	0.00	0.00	21,907,297.00
Student Support Services	6100	0.00	0.00	0.00	6,731,929.00
Instructional Media Services	6200	0.00	0.00	0.00	4,710.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	13,491,817.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	3,006,547.00
Instruction-Related Technology	6500	0.00	0.00	0.00	1,272,659.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	1,989,435.00
School Administration	7300	0.00	0.00	0.00	11,349.00
Facilities Acquisition and Construction	7410	17,620,334.00	0.00	0.00	39,325.00
Fiscal Services	7500	0.00	0.00	0.00	43,950.00
Food Services	7600	0.00	0.00	0.00	40,311,789.00
Central Services	7700	0.00	0.00	0.00	61,729.00
Student Transportation Services	7800	0.00	0.00	0.00	69,791.00
Operation of Plant	7900	0.00	0.00	0.00	290,371.00
Maintenance of Plant	8100	0.00	0.00	0.00	19,813.00
Administrative Technology Services	8200	0.00	0.00	0.00	14,564.00
Community Services	9100	0.00	0.00	0.00	9,286,912.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	0.00	0.00	0.00	279,000.00
Interest	720	0.00	0.00	0.00	37,300.00
Dues and Fees	730	0.00	0.00	0.00	3,168.00
Other Debt Service	791	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	19,612,953.00	0.00	0.00	1,875,346.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	1,296,024.00	0.00	0.00	2,427,157.00
<b>Total Expenditures</b>		38,529,311.00	0.00	0.00	103,175,958.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		47,440,146.00	0.00	0.00	19,052,499.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	1,747,395.00	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	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)	760	0.00	0.00	0.00	0.00
Transfers In	3600	3,585,394.00	0.00	0.00	0.00
Transfers Out	9700	(15,830,516.00)	0.00	0.00	(8,178,776.00)
<b>Total Other Financing Sources (Uses)</b>		(10,497,727.00)	0.00	0.00	(8,178,776.00)
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		36,942,419.00	0.00	0.00	10,873,723.00
Fund Balances, July 1, 2021	2800	127,650,508.00	0.00	0.00	29,152,315.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	164,592,927.00	0.00	0.00	40,026,038.00

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

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Total Governmental Funds
<b>REVENUES</b>		
Federal Direct	3100	7,048,741.00
Federal Through State and Local	3200	156,471,517.00
State Sources	3300	335,053,463.00
<i>Local Sources:</i>		
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	218,505,036.00
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	75,331,031.00
Local Sales Taxes	3418, 3419	60,835,923.00
Charges for Service - Food Service	345X	4,368,517.00
Impact Fees	3496	23,601,598.00
Other Local Revenue		23,795,123.00
Total Local Sources	3400	406,437,228.00
<b>Total Revenues</b>		<b>905,010,949.00</b>
<b>EXPENDITURES</b>		
<i>Current:</i>		
Instruction	5000	443,071,355.00
Student Support Services	6100	30,849,977.00
Instructional Media Services	6200	6,799,809.00
Instruction and Curriculum Development Services	6300	31,443,774.00
Instructional Staff Training Services	6400	5,103,241.00
Instruction-Related Technology	6500	16,008,131.00
Board	7100	1,245,260.00
General Administration	7200	6,052,453.00
School Administration	7300	42,515,037.00
Facilities Acquisition and Construction	7410	39,437,425.00
Fiscal Services	7500	3,785,241.00
Food Services	7600	40,419,961.00
Central Services	7700	15,531,785.00
Student Transportation Services	7800	17,092,186.00
Operation of Plant	7900	59,603,587.00
Maintenance of Plant	8100	16,536,506.00
Administrative Technology Services	8200	4,811,778.00
Community Services	9100	10,079,461.00
<i>Debt Service: (Function 9200)</i>		
Redemption of Principal	710	21,464,000.00
Interest	720	16,503,910.00
Dues and Fees	730	39,418.00
Other Debt Service	791	0.00
<i>Capital Outlay:</i>		
Facilities Acquisition and Construction	7420	26,637,075.00
Charter School Local Capital Improvement	7430	0.00
Charter School Capital Outlay Sales Tax	7440	0.00
Other Capital Outlay	9300	6,783,078.00
<b>Total Expenditures</b>		<b>861,814,448.00</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>43,196,501.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
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	3720	0.00
Sale of Capital Assets	3730	1,747,395.00
Loss Recoveries	3740	6,240.00
Proceeds of Forward Supply Contract	3760	0.00
Proceeds from Special Facility Construction Account	3770	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	3600	71,572,292.00
Transfers Out	9700	(72,073,292.00)
<b>Total Other Financing Sources (Uses)</b>		<b>1,252,635.00</b>
<b>SPECIAL ITEMS</b>		
		0.00
<b>EXTRAORDINARY ITEMS</b>		
		0.00
<b>Net Change in Fund Balances</b>		<b>44,449,136.00</b>
Fund Balances, July 1, 2021	2800	252,309,220.00
Adjustments to Fund Balances	2891	0.00
Fund Balances, June 30, 2022	2700	296,758,356.00

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

The School Board of Brevard County, Florida  
 Reconciliation of the Statement of Revenues, Expenditures and  
 Changes in Fund Balances of Governmental Funds to the Statement of Activities  
 For the Fiscal Year Ended June 30, 2022

**Net Change in Fund Balances - Total Governmental Funds** \$ 44,449,136

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 those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay expenditures were exceeded by depreciation expense and loss on disposition of assets in the current period.

Capital outlay - facilities, acquisition and construction	\$ 26,361,804	
Capital outlay - other	7,220,709	
Less, depreciation expense	<u>(48,649,463)</u>	(15,066,950)

In the statement of activities, only the gain or loss on the sale of capital assets are reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balances by the cost of the capital assets sold or disposed. (5,907)

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.

Deferred outflow		
Current year	9,343,864	
Prior year	<u>10,518,395</u>	(1,174,531)
Unamortized premiums		
Current year	(27,401,752)	
Prior year	<u>(30,420,566)</u>	3,018,814

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 effect of these transactions.

Payment of principal - COP	21,185,000	
Payment of principal - Bonds	279,000	
Refunding of bonds issued	-	
Bonds Refunded	<u>-</u>	21,464,000

In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of compensated absences used in excess of the amount earned in the current year. 4,036,948

In the statement of activities, the cost of other post employment benefits is a measurement of the amortized unfunded actuarial calculation of deferred inflows and deferred outflows until amounts are actually paid for other post employment benefits. This is the amount of deferred inflows and outflows related to the other post employment benefits activity for the District.

Deferred outflows related to OPEB - current year	6,400,102	
Deferred outflows related to OPEB - prior year	<u>3,882,264</u>	2,517,838
OPEB liability - current year	(17,301,117)	
OPEB liability - prior year	<u>(16,946,793)</u>	(354,324)
Deferred inflows related to OPEB - current year	(3,577,370)	
Deferred inflows related to OPEB - prior year	<u>(2,120,805)</u>	(1,456,565)

Contributions to the Florida Retirement System are recorded as expenditures in the funds when paid. In the statement of activities, pension contributions are included in the Plan's actuarial calculation of deferred inflows and deferred outflows until benefits are paid to plan participants. This is the amount of deferred inflows and outflows related to pension activity for the District.

Deferred outflows related to pensions - current year	120,438,656	
Deferred outflows related to pensions - prior year	<u>153,003,640</u>	(32,564,984)
Pension liability - current year	(190,858,173)	
Pension liability - prior year	<u>(470,699,579)</u>	279,841,406
Deferred inflows related to pensions - current year	(233,963,157)	
Deferred inflows related to pensions - prior year	<u>(19,282,993)</u>	(214,680,164)

Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The change in net position of internal service funds is reported with governmental activities. 1,815,952

**Change in Net Position of Governmental Activities** \$ 91,840,669

The notes to the basic financial statements are an integral part of this statement.  
 ESE145



**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, 2022**

	Account Number	Business-Type Activities - Enterprise Funds									Governmental Activities - Internal Service Funds	
		Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals		
<b>OPERATING REVENUES</b>												
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,407,157.00	7,407,157.00	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	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,486,967.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	465,484.00	465,484.00	672.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,872,641.00	7,872,641.00	75,487,639.00
<b>OPERATING EXPENSES</b>												
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,939,300.00	2,939,300.00	618,889.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	593,414.00	593,414.00	183,287.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	207,528.00	207,528.00	1,520,238.00
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,912.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139,026.00	139,026.00	2,890.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,823.00	32,823.00	1,126.00
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,165.00	43,165.00	73,121,690.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,454.00	8,454.00	28,546.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,963,710.00	3,963,710.00	75,484,578.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,908,931.00	3,908,931.00	3,061.00
<b>NONOPERATING REVENUES (EXPENSES)</b>												
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(987,109.00)
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	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	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	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	0.00
Interest	720	0.00	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	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	0.00
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(987,109.00)
<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,908,931.00	3,908,931.00	(984,048.00)
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,800,000.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,299,000.00)	(2,299,000.00)	0.00
<b>SPECIAL ITEMS</b>												
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change In Net Position</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,609,931.00	1,609,931.00	1,815,952.00
Net Position, July 1, 2021	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,394,116.00)	(4,394,116.00)	13,008,589.00
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	0.00
Net Position, June 30, 2022	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,784,185.00)	(2,784,185.00)	14,824,541.00

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





DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
June 30, 2022

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Custodial Funds 89X
<b>ASSETS</b>					
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	
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
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
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	
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	
<b>LIABILITIES</b>					
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	2120	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
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	
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	
<b>NET POSITION</b>					
<b>Restricted for:</b>					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
<b>Total Net Position</b>		0.00	0.00	0.00	0.00

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

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Custodial Funds 89X
<b>ADDITIONS</b>					
Miscellaneous	3495				0.00
<i>Contributions:</i>					
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
Total Contributions		0.00	0.00	0.00	0.00
<i>Investment Income:</i>					
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
<b>Total Additions</b>		0.00	0.00	0.00	0.00
<b>DEDUCTIONS</b>					
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		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
<b>Total Deductions</b>		0.00	0.00	0.00	0.00
<b>Change In Net Position</b>		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

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



**DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING STATEMENT OF ACTIVITIES  
MAJOR AND NONMAJOR COMPONENT UNITS  
Major Component Unit Name  
For the Fiscal Year Ended June 30, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
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	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
<b>Total Component Unit Activities</b>		0.00	0.00	0.00	0.00	0.00

This Page Intentionally Left Blank

<b>General Revenues:</b>	
<i>Taxes:</i>	
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	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	0.00
<b>Change in Net Position</b>	0.00
Change in Net Position	0.00
Adjustments to Net Position	0.00
Adjustments to Net Position	0.00

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)  
 MAJOR AND NONMAJOR COMPONENT UNITS  
 Major Component Unit Name  
 For the Fiscal Year Ended June 30, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
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	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
<b>Total Component Unit Activities</b>		0.00	0.00	0.00	0.00	0.00

This Page Intentionally Left Blank

<b>General Revenues:</b>	
<i>Taxes:</i>	
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	0.00
Investment Earnings	0.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	0.00
<b>Change in Net Position</b>	0.00
Change in Net Position	0.00
Adjustments to Net Position	0.00
Adjustments to Net Position	0.00

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)  
MAJOR AND NONMAJOR COMPONENT UNITS  
TOTAL NONMAJOR COMPONENT UNITS  
For the Fiscal Year Ended June 30, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	36,410,712.00	162,112.00	4,050,853.00	0.00	(32,197,747.00)
Student Support Services	6100	4,882,803.00	0.00	280,745.00	0.00	(4,602,058.00)
Instructional Media Services	6200	180,281.00	0.00	0.00	0.00	(180,281.00)
Instruction and Curriculum Development Services	6300	453,915.00	3,820.00	292,213.00	0.00	(157,882.00)
Instructional Staff Training Services	6400	210,250.00	0.00	15,307.00	0.00	(194,943.00)
Instruction-Related Technology	6500	1,036,787.00	0.00	377,080.00	36,839.00	(622,868.00)
Board	7100	239,246.00	0.00	0.00	0.00	(239,246.00)
General Administration	7200	1,147,084.00	0.00	0.00	0.00	(1,147,084.00)
School Administration	7300	10,376,056.00	0.00	55,730.00	0.00	(10,320,326.00)
Facilities Acquisition and Construction	7400	2,825,070.00	0.00	0.00	533,128.00	(2,291,942.00)
Fiscal Services	7500	778,741.00	0.00	0.00	0.00	(778,741.00)
Food Services	7600	2,755,678.00	523,573.00	1,901,698.00	0.00	(330,407.00)
Central Services	7700	101,803.00	0.00	0.00	0.00	(101,803.00)
Student Transportation Services	7800	1,677,865.00	0.00	40,130.00	0.00	(1,637,735.00)
Operation of Plant	7900	7,806,247.00	0.00	170,230.00	3,193,220.00	(4,442,797.00)
Maintenance of Plant	8100	724,667.00	0.00	0.00	0.00	(724,667.00)
Administrative Technology Services	8200	131,807.00	0.00	0.00	0.00	(131,807.00)
Community Services	9100	714,718.00	874,200.00	25,105.00	0.00	184,587.00
Interest on Long-Term Debt	9200	6,016,615.00	0.00	0.00	896,835.00	(5,119,780.00)
Proprietary and Fiduciary Expense	9900	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		37,127.00				(37,127.00)
<b>Total Component Unit Activities</b>		<b>78,507,472.00</b>	<b>1,563,705.00</b>	<b>7,209,091.00</b>	<b>4,660,022.00</b>	<b>(65,074,654.00)</b>

**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	61,761,091.00
Investment Earnings	470,517.00
Miscellaneous	2,745,266.00
PPP loan forgiveness	2,728,710.00
Special Items (loss on disposal of capital assets)	(434.00)
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	<b>67,705,150.00</b>
<b>Change in Net Position</b>	<b>2,630,496.00</b>
Net Position, July 1, 2021	6,953,288.00
Adjustments to Net Position	288,207.00
Net Position, June 30, 2022	9,871,991.00

**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, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	36,410,712.00	162,112.00	4,050,853.00	0.00	(32,197,747.00)
Student Support Services	6100	4,882,803.00	0.00	280,745.00	0.00	(4,602,058.00)
Instructional Media Services	6200	180,281.00	0.00	0.00	0.00	(180,281.00)
Instruction and Curriculum Development Services	6300	453,915.00	3,820.00	292,213.00	0.00	(157,882.00)
Instructional Staff Training Services	6400	210,250.00	0.00	15,307.00	0.00	(194,943.00)
Instruction-Related Technology	6500	1,036,787.00	0.00	377,080.00	36,839.00	(622,868.00)
Board	7100	239,246.00	0.00	0.00	0.00	(239,246.00)
General Administration	7200	1,147,084.00	0.00	0.00	0.00	(1,147,084.00)
School Administration	7300	10,376,056.00	0.00	55,730.00	0.00	(10,320,326.00)
Facilities Acquisition and Construction	7400	2,825,070.00	0.00	0.00	533,128.00	(2,291,942.00)
Fiscal Services	7500	778,741.00	0.00	0.00	0.00	(778,741.00)
Food Services	7600	2,755,678.00	523,573.00	1,901,698.00	0.00	(330,407.00)
Central Services	7700	101,803.00	0.00	0.00	0.00	(101,803.00)
Student Transportation Services	7800	1,677,865.00	0.00	40,130.00	0.00	(1,637,735.00)
Operation of Plant	7900	7,806,247.00	0.00	170,230.00	3,193,220.00	(4,442,797.00)
Maintenance of Plant	8100	724,667.00	0.00	0.00	0.00	(724,667.00)
Administrative Technology Services	8200	131,807.00	0.00	0.00	0.00	(131,807.00)
Community Services	9100	714,718.00	874,200.00	25,105.00	0.00	184,587.00
Interest on Long-Term Debt	9200	6,016,615.00	0.00	0.00	896,835.00	(5,119,780.00)
Proprietary and Fiduciary Expense	9900	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		37,127.00				(37,127.00)
<b>Total Component Unit Activities</b>		<b>78,507,472.00</b>	<b>1,563,705.00</b>	<b>7,209,091.00</b>	<b>4,660,022.00</b>	<b>(65,074,654.00)</b>

**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	61,761,091.00
Investment Earnings	470,517.00
Miscellaneous	2,745,266.00
PPP loan forgiveness	2,728,710.00
Special Items (loss on disposal of capital assets)	(434.00)
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	<b>67,705,150.00</b>
<b>Change in Net Position</b>	<b>2,630,496.00</b>
Net Position, July 1, 2021	6,953,288.00
Adjustments to Net Position	288,207.00
Net Position, June 30, 2022	9,871,991.00



THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

## 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 types 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 government-wide 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, 2022.

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's Board of Directors are approved by the District School Board. The Foundation is considered a component unit due to nature and significance of its relationship with the District and the financial accountability of the Board appointment.

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, 2021. The audit

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

reports are filed in the District's administrative offices, located at 2700 Judge Fran Jamieson Way, Melbourne, FL 32940.

During the fiscal year ending June 30, 2022, there were twelve 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.
3. Emma Jewel Charter Academy, Inc.
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. Pineapple Cove Classical Academy at West Melbourne, Inc.
10. Pinecrest Academy Space Coast
11. Royal Palm Charter School, Inc.
12. Viera Charter Schools, Inc. d/b/a Viera Charter School

➤ **Basis of 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, which distinguish between governmental activities and business-type activities of the District. The governmental activities column presents data from governmental funds and internal service funds, while business activities present data from the district's enterprise fund.

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.

**Basis of Presentation: Fund Financial Statements** - Fund financial statements report detailed information about the District in the governmental, proprietary, and fiduciary funds. The focus of governmental fund

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

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 fund's 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 fund balance.

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:

- **General Fund** – 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.
- **Special Revenue – Federal Education Stabilization Fund** – this fund was established as a result of the Coronavirus Aid, Relief and Economic Security (CARES) Act, which was signed into law on March 27, 2020 to provide funding and flexibility for states to respond to the COVID-19 emergency in K-12 schools. Additional funding was added to the fund through the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, which was signed into law on December 27, 2020.
- **Debt Service Fund - Other** – to account for the accumulation of resources for, and the payment of, principal, interest, and related costs for the District's certificates of participation.
- **Capital Projects – Local Capital Improvement Fund** – 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.
- **Capital Projects – Local Sales Surtax Fund and Other Capital Projects** – 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 education capital outlay needs, such as security, technology, and existing renovation and remodeling projects.

The District reports the following non-major governmental funds:

- **Special Revenue – Food Services Fund** – to account for the financial resources of the school food services program.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

- **Special Revenue – Contracted Programs Fund** – to account for programs funded by federal and state sources that are segregated due to legal or regulatory restrictions.
- **Special Revenue – School Internal Fund** – to account for funds collected at district schools in connection with school, student athletic, class, and club activities. In previous years, this fund was reported as a fiduciary fund. Prior to the fiscal year ending June 30, 2022 the District reported student activities as a fiduciary fund, but with the implementation of GASB Statement No. 84, *Fiduciary Activities* have since been reported as a special revenue fund.
- **Debt Service – SBE/COBI Bonds Fund** – to account for payment of debt service for state school bonds issued by the State Board of Education on behalf of the District.
- **Capital Projects – Public Education Capital Outlay (PECO)** – to account for capital projects financed through the District’s allocation of the state Public Education Capital Outlay program.
- **Capital Projects – Capital Outlay and Debt Service Fund** – 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 fund types:

- **Internal Service Funds** – to account for the District's individual self-insurance programs, including medical, worker’s compensation and general liability.
- **Enterprise Fund – Extended Day Program** – 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.

➤ **Measurement Focus and 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. Measurement focus indicates the type of resources being measured, such as current financial resources or economic resources.

Government-wide financial statements are prepared using the economic resources method and 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 current resources measurement focus and 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,

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

except for principal and interest on long-term debt, claims and judgments, other postemployment benefits, and compensated absences, which are recognized when due. General capital asset acquisitions are reported as expenditures in the governmental funds. Issuance of long-term debt and acquisition under capital leases are reported as other financing sources. 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.

Fiduciary Funds are used to account for assets held in a trust or agency capacity, on behalf of outside organizations and for the benefit of other funds within the District and do not support the District's own programs. Fiduciary funds are prepared under the economic resource measurement focus and accrual basis of accounting. Prior to the fiscal year ending June 30, 2022, the District reported student activities as a fiduciary fund, but with the implementation of GASB Statement No. 84, *Fiduciary Activities* have since been reported as special revenue.

Enterprise Fund operating revenues 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. 87, *Leases*, (GASB 87), effective for fiscal years beginning after June 15, 2021. The primary objective of this statement is to require recognition of certain lease assets and liabilities for lease that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. GASB 87 will establish a single model of lease accounting based on the principle that leases are financings of the right to use an underlying asset. Refer to Note 21 for the impact of this statement on the District's financial statements.

The GASB issued Statement No. 89, *Accounting for Interest Costs Incurred before the End of a Construction Period*, (GASB 89), effective for fiscal years beginning after December 15, 2020. The primary objective of the statement is to improve financial reporting information related to capital assets and the cost of borrowing during a reporting period for both governmental and business activities. GASB Statement No. 89 will have no impact on the District's financial statements.

The GASB issued Statement No. 91, *Conduit Debt Obligations*, (GASB 91), effective for fiscal years beginning after December 15, 2021. The primary objective of the statement is to clarify the existing definitions of conduit debt obligations, establish that conduit debt obligations are note liabilities of the issuer, establish

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

standards for accounting and financial reporting of additional commitments extended by issuers, and to improve related note disclosures. GASB Statement No. 91 is expected to have no impact on the District's financial statements.

The GASB issued Statement No. 92, *Omnibus 2020* in January 2020, effective for periods beginning after June 15, 2021, as originally established, however GASB Statement No. 95 allows governments to postpone implementation for one year. This Statement addresses a variety of topics to enhance comparability in accounting and financial reporting and improve consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The District will address these changes when implementing the applicable statements.

The GASB issued Statement No. 93, *Replacement of Interbank Offered Rates* in March 2020, effective for periods beginning after June 15, 2020, June 15, 2021, and December 31, 2021, depending on the paragraph, as originally established, however GASB Statement No. 95 allows governments to postpone implementation for one year. This Statement will address accounting and financial reporting issues and implications that result from the replacement of an interbank offered rates. GASB Statement No. 93 is expected to have no impact on the District's financial statements.

The GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* in March 2020, effective for periods beginning after June 15, 2022. This Statement addresses issues related to public-private and public-public partnership arrangements (PPPs). The Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The District is currently evaluating the impact of this statement on the District's financial statements.

The GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, was effective immediately when issued in May 2020. The primary objective is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic, by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, or later. The effective dates or certain provisions contained in pronouncements were postponed by either one year or 18 months. The District incorporated these postponement dates in the GASB stated above.

The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* in May 2020, effective for periods beginning after June 15, 2022. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements. The District is currently evaluating the impact of this statement on the District's financial statements.

The GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32* in June 2020. This Statement provides guidance regarding the financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans. The Statement will also enhance (1) information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans. Paragraphs 4 and 5 of the Statement were effective immediately whereas the remaining requirements of this Statement are effective for periods beginning after June 15, 2021. GASB Statement No. 97 is expected to have no impact on the District's financial statements.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

➤ **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.

➤ **Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Net Position/ Fund Balance**

❖ **Cash, Cash Equivalents, 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 FL Palm Investments authorized in Section 163.01, Florida Statutes. The District relies on policies developed by the FL Palm Investment'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 11.

❖ **Prepaid Items and Inventories** - Prepaid items are unexpired costs that cover more than one reporting period and represent expenses/expenditures to be consumed in future periods. These items are reported as current assets on the District's Statement of Net Position in the Government-wide financial statements and will be expended systematically in future periods in which they are used or consumed.

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.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

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. 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.

<u>Description</u>	<u>Estimated Useful Life</u>
Land	Not depreciated
Construction in progress	Not depreciated
Buildings and fixed equipment	15 - 50 Years
Improvements other than buildings	15 Years
Motor vehicles	5-10 Years
Furniture, fixtures, and equipment	5-10 Years
AV materials and computer software	5 years

- ❖ **Deferred Outflows/Inflows of Resources** - In addition to assets, the statement 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 will be recognized as an outflow of resources in a future period. The District has three items that qualify for reporting this category. They are deferred amounts on refunding reported in the government-wide statement of net position, deferred amounts on pension liabilities for FRS and HIS and deferred amounts for other post-employment benefits (OPEB). 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. A deferred amount on OPEB results from differences between expected and actual experience and changes in assumptions that are deferred over a closed period equal to the average of expected remaining service lives of all employees in the OPEB Plan.

In addition to liabilities, the statement 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 two types of deferred inflows; one which arises from the FRS and HIS pensions, and the other type which arises for other postemployment benefits. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

- ❖ **Pension and OPEB Liability**- 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). Changes in the net pension liability will be immediately recognized as pension expense on the Statement of Activities or reported as deferred outflows of resources and inflows of resources, depending on the nature of the change. For the purpose of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, the fiduciary net position as well as the additions



THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

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. The District's retirement plans, and related deferred outflows of resources and inflows of resources are described in Note 14.

GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, require the OPEB liability to be measured as the portion of the actuarial present value of projected benefit payments that are attributed to the past periods of employee service. Changes in the OPEB liability will be immediately recognized as OPEB expense in the Statement of Activities or reported as deferred outflows of resources or inflows of resources, depending on the nature of the change. Projected benefits are based on the substantive plan provisions and include the benefits that are in force at the measurement date. For measuring the OPEB liability, outflows of resources, inflows of resources and pension expense, assumptions used in the OPEB actuarial valuation were the same as those employed in the July 1, 2020, actuarial valuation of the Florida Retirement System (FRS), Defined Benefit Pension Plan. There are currently no invested plan assets held in trust to finance the OPEB obligations. Information about other post-employment benefits is further 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 9.

- ❖ **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 and discounts 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.

- ❖ **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. Amounts

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

included in either committed or 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 19.

➤ **Revenues and Expenditure Expenses**

- ❖ **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 full-time 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 12.

- ❖ **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 continued through December 2020. In November 2020, citizens renewed the sales surtax for another six years. 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 improvement, 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 2021-2022 fiscal year tax levy on September 9, 2021. 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.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

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 13.

- ❖ **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.
- ❖ **Proprietary Fund(s) Operating and Non-operating Revenues and Expenses** – Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's(s') principal ongoing operations. The principal operating revenues of the District's internal service fund(s) is(are) charges for employee health insurance premiums. Operating expenses include insurance claims and excess coverage premiums. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

## 2. Budgetary Basis of Accounting

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, 2022, 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 SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

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

The District reports a deficit in its Extended Day Program Fund, a business-type activity. The deficit will be funded in future fiscal years by charges for services as funds become available.

### 3. Cash, Cash Equivalents, 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 \$79,195,775 are deposited with qualified public depositories as of June 30. Cash held with a fiscal or service agent includes \$29,418,308 held with U.S. Bank for payments due to certificate of participation holders, \$6,145,685 held by the Office of Brevard County Florida on behalf of the School Board, \$13,005 held by the State Board of Education (SBE) on behalf of the School Board. The District has balances of \$60,512 in petty cash and change funds.

#### ➤ 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 \$29,418,308 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, 2022. 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.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

➤ **Interest Rate Risk**

The District has established an investment policy, pursuant to Section 218.415, Florida Statutes. As means of limiting exposure to fair value losses resulting from increases in interest rates, the District's investment policy limits operating funds to maturities of two (2) years or less. All other funds shall be managed to provide sufficient liquidity needs for the fund purpose, but in no event shall exceed five and one half (5.5) years. The average overall effective duration of the aggregated portfolios is limited to three (3) years.

The District has \$2,931,181 invested in thirteen notes that contain embedded options to call the entire security or a portion thereof prior to the original maturity date 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 of the callable notes range from August 10, 2022 to April, 1 2025.

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

<b>Investment</b>	<b>Totals</b>		<b>6 Months</b>		<b>1 Year</b>		<b>2 Years</b>		<b>Greater than 2 Years</b>	
US Treasury Bills/Notes	\$	57,585,860	\$	28,653,928	\$	19,710,670	\$	5,458,190	\$	3,763,072
Federal Agencies & Instrumentalities		7,539,808		496,521		1,106,146		5,150,778		786,363
Asset-Backed Securities		4,417,042		-		-		-		4,417,042
Corporate Notes		14,495,894		274,923		4,574,624		4,800,255		4,846,092
Money Market Funds		76,647,688		76,647,688		-		-		-
Commercial Paper		38,507,818		23,864,243		14,643,575		-		-
Municipal Bonds		694,395		223,637		268,419		160,515		41,824
Intergovernmental Investment Pool		63,096,708		63,096,708		-		-		-
Total investments	\$	262,985,213	\$	193,257,648	\$	40,303,434	\$	15,569,738	\$	13,854,393

**Total Cash, Cash Equivalents and**

<b>Investments</b>	<b>Totals</b>	
Total Investments	\$	262,985,213
Qualified public depositories		79,195,775
Petty cash & change funds		60,512
Deposits with fiscal/service agent		35,576,994
Total	\$	377,818,494

**Statement of Net Position**

Cash & cash equivalents	\$	219,000,681
Deposits with fiscal/service agent		35,576,994
Investments		123,240,819
Total	\$	377,818,494

➤ **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;

**THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA**  
**Notes to the Basic Financial Statements**  
**June 30, 2022**

- c. U.S. Government Sponsored Entities (GSE)/Federal Instrumentalities;
- d. Interest Bearing Time Deposits/Savings Accounts, including certificates of deposit;
- e. Repurchase Agreements fully collateralized at 103 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 by Standard and Poor’s (S&P) or P-1 by Moody’s;
- g. Corporate Notes/Securities issued or guaranteed by a domestic corporation, financial institution, non-profit or other entity rated A- by S&P or A3 by Moody’s
- h. State and/or Local Government taxable and/or tax-exempt securities (Municipals), rated SP-1/MIG 1, A-/A3 or equivalent
- i. Registered Investment companies (money market funds) rated the highest fund rating by all NRSROs who rate the fund (AAAm or equivalent)
- j. Intergovernmental Investment Pools provided the fund has the highest fund quality and volatility rating category by all NRSROs who rate the fund (AAAm or equivalent)
- k. Florida Local Government Surplus Trust Funds (Florida Prime) if the fund has the highest fund rating by all NRSROs who rate the fund (AAAm or equivalent)
- l. Asset-backed Securities rated A-1+/AAA by S&P or P-1/Aaa by Moody’s

➤ **Concentration of Credit Risk**

The District’s investment policy specifies the maximum percentage of the portfolio composition per individual issuer and type of investment as listed below:

<u>Type of Investment</u>	<u>Issuer Limits</u>	<u>Sector Maximum</u>
Direct Obligations of US Treasury	100%	100%
Intergovernmental Investment Pool	50%	75%
Registered Investment Companies	50%	75%
Federal Agency/GSE Securities	40%	75%
Federal Agency/GSE Securities MBS/CMO <sup>(a)</sup>	40%	25%
Florida Prime (SBA)	25%	25%
Interest Bearing Time Deposits/Savings Accounts, including CDs	25%	50%
Repurchase Agreements	15%	25%
Asset-Backed Securities	5%	25%
Commercial Paper	5%	50%
Corporate Notes	5%	50%
State and/or Local Government taxable or tax exempt securities	5%	25%

<sup>(a)</sup> Issuer limit for federal agency or government sponsored entity (GSE) securities and MBS/CMO combined wherein the District holds both types of investments from any one issuer.

MBS = Mortgage Backed Securities; CMO = Collateralized Mortgage Obligation

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

On June 30, 2022, the District had total investments by issuer with credit ratings as outlined below:

Investment	Fair Value	Percent of Total	Credit Rating:	
			S&P	Moody's
<b>Asset-Backed Securities</b>				
Ally Bank Auto Finance ABS	\$ 183,531	0.07%	AAA	Aaa
American Express ABS	197,875	0.08%	NR	Aaa
BMW ABS	151,945	0.06%	AAA	Aaa
Capital One ABS	781,491	0.30%	AAA	Aaa
CarMax Auto ABS	354,328	0.13%	AAA	Aaa
CNH Equipment ABS	244,760	0.09%	AAA	Aaa
Discover Card ABS	116,431	0.04%	AAA	Aaa
Ford Credit ABS	202,887	0.08%	AAA	NR
GM Financial ABS	299,921	0.11%	AAA	Aaa
Harley Davidson ABS	273,113	0.10%	AAA	Aaa
Honda Auto Receivables ABS	330,939	0.13%	AAA	Aaa
Hyundai Auto ABS	384,990	0.15%	AAA	NR
John Deere Owners ABS	130,317	0.05%	NR	Aaa
Kubota Credit ABS	196,288	0.07%	NR	Aaa
Mercedes Benz ABS	96,807	0.04%	AAA	NR
Toyota Auto Receivables ABS	328,213	0.12%	AAA	Aaa
Toyota Lease Owners ABS	38,538	0.01%	NR	Aaa
World Omni Auto ABS	104,668	0.04%	AAA	NR
<b>Commercial Paper</b>				
Bank of Montreal Chicago <sup>(a)</sup>	14,904,125	5.67%	A-1	P-1
Credit Agricole CIB NY	3,994,431	1.52%	A	Aa
JP Morgan Chase	4,965,687	1.89%	A-1	P-1
Royal Bank of Canada NY <sup>(a)</sup>	14,643,575	5.57%	AA	Aa
<b>Corporate Notes</b>				
Amazon.com Inc	398,128	0.15%	AA	A1
American Express Credit	170,265	0.06%	BBB+	A2
American Honda Finance	203,180	0.08%	A-	A3
Apple, Inc	323,122	0.12%	AA+	Aaa
Bank of America	1,350,523	0.51%	A-	A2
Bank of NY Mellon	423,427	0.16%	A	A1
BMW US Capital	125,581	0.05%	A	A2
Caterpillar Financial Services	1,033,460	0.39%	A	A2
Cintas Corp	64,780	0.02%	A-	A3
Citigroup Inc	215,279	0.08%	BBB+	A3

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

<b>Investment cont'd</b>	<b>Fair Value</b>	<b>Percent of</b>		<b>Credit Rating:</b>	
		<b>Total</b>	<b>S&amp;P</b>	<b>Moody's</b>	
Credit Suisse	1,154,648	0.44%	A	A1	
Goldman Sachs	215,159	0.08%	BBB+	A2	
Home Depot	19,623	0.01%	A	A2	
John Deere, Inc.	265,945	0.10%	A	A2	
JP Morgan Chase	2,407,684	0.92%	A-	A2	
Metropolitan Life	291,861	0.11%	AA-	Aa3	
Morgan Stanley	165,424	0.06%	A-	A1	
National Rural Utilities Finance Corp	96,880	0.04%	A-	A2	
Nestle Holdings	283,152	0.11%	AA-	Aa3	
New York Life	306,839	0.12%	AA+	Aaa	
Northern Trust Co	274,923	0.10%	A+	A2	
Paccar Financial Corp	213,839	0.08%	A+	A1	
Pricoa Global Funding	305,230	0.12%	AA-	Aa3	
Principal Life	135,446	0.05%	A+	A1	
Roche Holdings	390,740	0.15%	AA	Aa3	
State Street	172,899	0.07%	A	A1	
Target Corp	100,291	0.04%	A	A2	
Toyota Motor Credit Corp	1,148,164	0.43%	A+	A1	
Truist Bank	1,937,686	0.74%	A	A2	
United Health Group	95,183	0.03%	A+	A3	
Wells Fargo Bank	206,533	0.08%	BBB+	A1	
<b>Federal Agencies &amp; Instrumentalities</b>					
Fannie Mae (FNMA)	1,684,565	0.64%	AA+	Aaa	
Federal Home Loan Bank (FHLB)	158,681	0.06%	AA+	Aaa	
Freddie Mac (FHLMC)	5,696,562	2.17%	AA+	Aaa	
<b>Intergovernmental Investment Pool</b>					
FL Public Assets for Liquidity Management	63,096,708	23.99%	AAAm	Aaa-mf	
<b>Money Market Funds</b>					
Federated Hermes Government Obligations	76,647,688	29.15%	AAAm	Aaa-mf	
<b>Municipal Bonds</b>					
Minnesota State	160,515	0.06%	AAA	Aa1	
New York State Dorm Authority	41,824	0.02%	AA+	NR	
New York, NY	223,637	0.09%	AA	Aa2	
University of CA	268,419	0.10%	AA	Aa2	



THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

Investment cont'd	Fair Value	Percent of Total	Credit Rating:	
			S&P	Moody's
US Treasury Bills/Notes	57,585,860	21.90%	AA+	Aaa
<b>TOTAL</b>	<b>\$ 262,985,213</b>	<b>100.00%</b>		
<b>Cash Deposits:</b>				
Qualified Public Depository	\$ 79,195,775			
Petty cash & change funds	60,512			
Fiscal service/agent <sup>(b)</sup>	35,576,994			
<b>TOTAL Cash and Investments</b>	<b>\$ 377,818,494</b>			

(a) Funds in Commercial Paper from Bank of Montreal Chicago and Royal Bank of Canada NY were within the policy limits of 5% per issuer at the time of purchase.

(b) Cash with fiscal agents include \$6,145,685 held with Brevard County, FL that is comingled with other funds in consolidated bank accounts, \$9,444,850 held with US Bank in First American Government Obligations and \$19,973,458 held with US Bank in First American Treasury Obligations with a weighted average maturity of 23 and 14 days, respectively. Funds held in First American are at a stable NAV of \$1.00 per share, 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 total assets in securities that are a direct obligation of the U.S. government and/or in securities that are backed by the full faith and credit the U.S. government or collateralized repurchase agreements comprised of such obligations at all times and are not subject to liquidity fees or redemption gates. The participants own a share of the fund and not a share of the underlying assets in the fund; Funds totaling \$13,005 held with the State Board of Education and managed by the State Board of Administration.

➤ **Fair Value Measurement**

In compliance with GASB *Statement No. 72, Fair Value Measurement and Application*, all assets meeting the definition of an investment should be reported using certain valuation techniques and categorized in a hierarchy with the following criteria:

**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 using measurement techniques that include matrix pricing, municipal pricing tapes, institutional collateralized mortgage obligations (CMO) pricing, and institutional bond quotes obtained through third party independent pricing services such as IDS1.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

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

<b>Investments by Fair Value Level</b>	<b>Fair Value</b>	<b>Hierarchy Level</b>	<b>Effective Duration</b>
Asset-Backed Securities	\$ 4,417,042	2	1.68
Commercial Paper	38,507,818	2	0.21
Corporate Notes	14,495,894	2	2.09
Federal Agencies & Instrumentalities	7,539,808	2	1.09
Municipal Bonds	694,395	2	1.59
US Treasury Bills/Notes	57,585,860	2	1.69
Total at Fair Value	<u>\$ 123,240,817</u>		
 <b>Investments Reported at Amortized Cost</b>			
Intergovernmental Investment Pool	\$ 63,096,708		
Money Market Funds	76,647,688		
Total at Amortized Cost	<u>\$ 139,744,396</u>		
Total Investments	<u><u>\$ 262,985,213</u></u>		

In accordance with GASB 72, the investments reported at amortized cost are not assigned a level in the fair value hierarchy. As of June 30, the District had money market funds held in Federated Hermes Government Obligations and an intergovernmental investment pool held with the Florida Public Assets for Liquidity Management (FL PALM) reported at amortized cost.

Money Market funds held with the Federated Hermes Government Obligations maintain a constant net asset value (NAV) of \$1.00 per share reported on amortized cost. The fund allows a maximum 7-day redemption of proceeds, has no unfunded commitments, has a weighted average maturity of 16 days, and invest primarily in U.S. Treasury and government securities, repurchase agreements collateralized by the U.S. Treasury, and government agency securities. This fund will not institute liquidity fees or redemptions gates on the government money market funds. The fund complies with Rule 2a-7 definition of a government money market fund. The fund's investment objective is to pursue current income consistent with stability of principal and liquidity.

GASB Statement No. 79, *Certain External Investment Pools and Pool Participants* addresses accounting and financial reporting for certain external investment pools and pool participants. A pool meets the criteria to measure all of its investments at amortized cost for financial reporting purposes 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)

FL PALM meets the above criteria and operates in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940. Rule 2a-7 allows funds to use amortized cost to maintain a constant NAV of \$1.00 per share. This fund has a weighted average maturity of 26 days, allows unlimited daily redemptions and investments with a 1-day minimum holding period, has no restrictions or fees to withdraw from the pool, and has no unfunded commitments. The fund's investment objective is to earn a high rate of return while preserving principal, providing liquidity, and seeking a stable NAV of \$1.00.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

FL PALM has investments in negotiable certificate of deposits, commercial paper, repurchase agreements, bank notes, Federal Agencies, U.S. Treasuries, corporate notes, money market mutual funds, and bank deposits. 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). Trustees of the fund can suspend the right of withdrawal or postpone the date of payment if the Trustees determine 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-1 or better by S&P. 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.

<u>Funds/Source</u>	<u>Amount</u>
General Fund:	
FEMA- Hurricane Receiveable	\$ 543,434
Unremitted Property Taxes - Current Year	121,116
Other - State	44,910
Other - Local	52,224
Special Revenues Funds:	
Contracted Programs	5,331,494
Federal Education Stabilization	13,334,668
Food Services	344,431
Capital Funds:	
Local Discretionary Surtax Fund	10,593,231
Unremitted Property Taxes - Current Year	41,438
Capital Outlay & Debt Service	2,365,936
Capital Other	103,778
Total Due From Other Agencies - Governmental Funds	<u>\$ 32,876,660</u>

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

## 5. Changes in Capital Assets

Changes in capital assets for the year ended June 30, 2022 are presented in the table below:

	Balance July 1, 2021	Additions	Deductions	Balance June 30, 2022
<b>Governmental activities</b>				
Capital assets, not being depreciated:				
Land	\$ 36,311,529	\$ -	\$ (5,907)	\$ 36,305,622
Construction in process	55,165,532	26,361,804	(22,522,299)	59,005,037
Total capital assets, not being depreciated	91,477,061	26,361,804	(22,528,206)	95,310,659
Capital assets, being depreciated:				
Improvements	81,576,409	2,473,689	-	84,050,098
Buildings and fixed equipment	1,562,511,925	20,048,610	-	1,582,560,535
Furniture, fixtures and equipment	84,450,013	6,688,605	(3,387,336)	87,751,282
Motor vehicles	55,535,853	358,765	(4,840,924)	51,053,694
AV materials and computer software	3,132,729	175,377	(258,383)	3,049,723
Total capital assets, being depreciated	1,787,206,929	29,745,046	(8,486,643)	1,808,465,332
Less accumulated depreciation:				
Improvements	(68,695,746)	(2,405,566)	-	(71,101,312)
Buildings and fixed equipment	(879,557,022)	(36,650,455)	-	(916,207,477)
Furniture, fixtures and equipment	(70,485,459)	(6,701,660)	3,387,336	(73,799,783)
Motor vehicles	(38,959,122)	(2,801,349)	4,840,924	(36,919,547)
AV materials and computer software	(2,975,196)	(118,979)	258,383	(2,835,792)
Total accumulated depreciation	(1,060,672,545)	(48,678,009)	8,486,643	(1,100,863,911)
Total capital assets, net	\$ 818,011,445	\$ 7,428,841	\$ (22,528,206)	\$ 802,912,080
Depreciation expense was charged to functions as follows:				
	Amount			
Governmental activities:				
Pupil transportation services	\$ 2,009,750			
Unallocated (direct depreciation excluded)	46,668,259			
Total depreciation expense-governmental activities (1)	\$ 48,678,009			

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

	<b>Balance</b>			<b>Balance</b>
	<b>June 30, 2021</b>	<b>Additions</b>	<b>Deductions</b>	<b>June 30, 2022</b>
<b>Business-type activities</b>				
Capital assets, being depreciated:				
Improvements	\$ 154,670	\$ -	\$ -	\$ 154,670
Buildings and fixed equipment	48,268	-	-	48,268
Furniture, fixtures and equipment	425,643	-	(11,665)	413,978
Motor vehicles	13,881	-	-	13,881
AV materials and computer software	11,174	-	-	11,174
Total capital assets, being depreciated	<u>653,636</u>	<u>-</u>	<u>(11,665)</u>	<u>641,971</u>
Less accumulated depreciation:				
Improvements other than buildings	(123,497)	(6,432)	-	(129,929)
Buildings and fixed equipment	(36,726)	(296)	-	(37,022)
Furniture, fixtures and equipment	(421,045)	(1,726)	11,665	(411,106)
Motor vehicles	(13,881)	-	-	(13,881)
AV materials and computer software	(11,174)	-	-	(11,174)
Total accumulated depreciation	<u>(606,323)</u>	<u>(8,454)</u>	<u>11,665</u>	<u>(603,112)</u>
Total capital assets, net	<u>\$ 47,313</u>	<u>\$ (8,454)</u>	<u>\$ -</u>	<u>\$ 38,859</u>

## 6. Accrued Liabilities

Accrued liabilities reported on the statement of net position at June 30, 2022, were as follows:

	<b>Governmental</b>	<b>Business-Type</b>	<b>Total</b>
	<b>Activities</b>	<b>Activities</b>	
Accounts payable	\$ 9,776,866	\$ 6,661	\$ 9,783,527
Contracts payable	9,405,820	-	9,405,820
Retainage payable	1,066,682	-	1,066,682
Accrued salaries and benefits	37,794,189	42,914	37,837,103
Total accrued liabilities	<u>\$ 58,043,557</u>	<u>\$ 49,575</u>	<u>\$ 58,093,132</u>

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

## 7. Certificates of Participation

Outstanding certificates of participation at June 30 are as follows:

Series Outstanding	Amount Outstanding	Interest Rates (Percent)	Lease Term Maturity	Original Amount
Series 2008A	\$ 56,000,000	5.05	2036	\$ 56,000,000
Series 2013A	69,180,000	3.25-5.00	2030	91,320,000
Series 2014	55,605,000	3.25-5.00	2030	62,310,000
Series 2015B	9,295,000	5.00	2025	12,095,000
Series 2015C	72,740,000	3.00-5.00	2032	88,600,000
Series 2017A	52,425,000	3.00-5.00	2032	52,425,000
Series 2017B	12,975,000	2.45	2026	29,960,000
<b>Total Minimum Bond Payments</b>	<b>\$ 328,220,000</b>			<b>\$ 392,710,000</b>

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. 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. Payments to bondholders are payable semiannually on July 1 and January 1.

The table below provides the schedule of certificates under lease agreements and their related refunding series of certificates with the outstanding amounts:

Original COP Series	Refunded to Series	Refunded to Series	Outstanding Amount
2002	2007A	2017B	\$ 12,975,000
2004A	2013A		31,065,000
2006A	2013A		38,115,000
2006A	2014		55,605,000
2007B	2015B		9,295,000
2007B	2017A		52,425,000
2007C	2015C		72,740,000
2008A			56,000,000
		Total	<b>\$ 328,220,000</b>

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

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

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

**THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA**  
**Notes to the Basic Financial Statements**  
**June 30, 2022**

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:

Outstanding at Year End	COPS - Governmental Activities		
	Total	Principal	Interest
2023	\$ 37,625,263	\$ 22,140,000	\$ 15,485,263
2024	37,622,950	23,165,000	14,457,950
2025	37,621,300	24,240,000	13,381,300
2026	37,183,068	24,930,000	12,253,068
2027	37,542,375	26,450,000	11,092,375
2028-2032	187,698,987	151,295,000	36,403,987
2033-2036	63,242,205	56,000,000	7,242,205
<b>Total Minimum Lease Payments</b>	<b>\$ 438,536,148</b>	<b>\$ 328,220,000</b>	<b>\$ 110,316,148</b>
<b>Add: Unamortized Premium</b>	<b>27,299,532</b>	<b>27,299,532</b>	<b>-</b>
<b>Total Certificates of Participation</b>	<b>\$ 465,835,680</b>	<b>\$ 355,519,532</b>	<b>\$ 110,316,148</b>

➤ **Direct Borrowing and Direct Placements**

*GASB Statement No. 88, Certain Disclosures Related to Debt*, including Direct Borrowings and Direct Placements requires the District to disclose information about significant events related to direct placement borrowings, which includes events of default, consequences related to such events and significant subjective acceleration clauses. The District has two private or direct placement financings related to its governmental activities:

1. The District entered into a direct financing for its 2008A series certificates in March 2008. As of June 30, outstanding 2008A certificates total \$56 million. While the certificates were issued as a direct placement with the Purchaser, there were no special considerations provided, in the event of default. The certificates were issued under a Master Trust Agreement which provides for the certificates to be issued as special limited obligations of the School Board that evidence an undivided ownership interest in the basic lease payments, thereby providing no special considerations to the Purchaser of the 2008 series Certificates.

Outstanding at Year End	COP Series 2008A		
	Total	Principal	Interest
2023	\$ 2,828,000	\$ -	\$ 2,828,000
2024	2,828,000	-	2,828,000
2025	2,828,000	-	2,828,000
2026	2,828,000	-	2,828,000
2027	2,828,000	-	2,828,000
2028-2032	14,140,000	-	14,140,000
2033-2036	63,242,205	56,000,000	7,242,205
<b>Sub Total</b>	<b>\$ 91,522,205</b>	<b>\$ 56,000,000</b>	<b>\$ 35,522,205</b>
<b>Add: Unamortized Premium</b>	<b>3,948,355</b>	<b>3,948,355</b>	<b>-</b>
<b>Total</b>	<b>\$ 95,470,560</b>	<b>\$ 59,948,355</b>	<b>\$ 35,522,205</b>



THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

2. The District also entered into a direct financing for its 2017B series certificates in April 2017. As of June 30, outstanding 2017B certificates total \$12.975 million.

Outstanding at Year End	COP Series 2017B		
	Total	Principal	Interest
2023	\$ 3,442,888	\$ 3,125,000	\$ 317,888
2024	3,441,325	3,200,000	241,325
2025	3,447,925	3,285,000	162,925
2026	3,447,442	3,365,000	82,442
Sub Total	\$ 13,779,580	\$ 12,975,000	\$ 804,580
Add: Unamortized Premium	-	-	-
Total	\$ 13,779,580	\$ 12,975,000	\$ 804,580

Special considerations are provided to the Purchaser in the following events:

- While the 2017B certificates remain outstanding, and upon the occurrence and continuance of a Credit Event, the fixed rate shall be adjusted to the default rate until the credit event shall be remedied. The default is the greater of the Series 2017B Purchaser's prime rate plus 4.00 percent per annum, the federal funds rate plus 5.00 percent annum and 10.00 per cent per annum.
- In the event that the District enters into any credit agreement, purchase agreement, liquidity agreement or any other agreement or instrument relating to the Certificates, which permits another obligee to accelerate or demand such Certificates to be due prior to their scheduled maturity date, upon the occurrence of an event of default, then the 2017 B Purchaser is entitled to such remedy.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

**8. State School Bonds Payables**

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 \$310,687 all of which relates to debt service.

Outstanding State Board of Education Bonds are as follows:

Fiscal Year Ending June 30	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To	Original Amount
State School Bonds:				
Series 2011-A	\$ 140,000	3.00-5.00	2023	\$ 5,375,000
Series 2014-A	263,000	3.00-5.00	2025	817,000
Series 2017-A	196,000	5.00	2026	362,000
Total Minimum Bond Payments	<u>\$ 599,000</u>			<u>\$ 6,554,000</u>

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	Principal	Interest
State School Bonds:			
2023	\$ 304,850	\$ 279,000	\$ 25,850
2024	163,700	149,000	14,700
2025	123,250	116,000	7,250
2026	57,750	55,000	2,750
Total Minimum Bond Payments	\$ 649,550	\$ 599,000	\$ 50,550
Add: Unamortized Premium	102,220	102,220	-
Total Bonds Payable	<u>\$ 751,770</u>	<u>\$ 701,220</u>	<u>\$ 50,550</u>

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

**9. Changes in Long-Term Liabilities**

The following is a summary of changes in long-term liabilities for the year ended June 30, 2022:

Description	Balance July 1, 2021	Additions	Deductions	Balance June 30, 2022	Due in One Year
<b>GOVERNMENTAL ACTIVITIES</b>					
Certificates of participation payable	\$ 349,405,000	\$ -	\$ 21,185,000	\$ 328,220,000	\$ 22,140,000
Plus unamortized net premium	<u>30,256,136</u>	<u>-</u>	<u>2,956,604</u>	<u>27,299,532</u>	<u>3,188,653</u>
Net certificate of participation payable	<u>379,661,136</u>	<u>-</u>	<u>24,141,604</u>	<u>355,519,532</u>	<u>25,328,653</u>
Bonds payable	878,000	-	279,000	599,000	279,000
Plus unamortized net premium	<u>164,430</u>	<u>-</u>	<u>62,210</u>	<u>102,220</u>	<u>60,667</u>
Net bonds payable	<u>1,042,430</u>	<u>-</u>	<u>341,210</u>	<u>701,220</u>	<u>339,667</u>
Estimated claims payable	17,684,429	73,121,690	71,894,223	18,911,896	8,769,457
Compensated absences payable	45,215,955	26,785,766	30,822,714	41,179,007	3,868,448
Net OPEB liability	16,946,793	2,517,839	2,163,515	17,301,117	-
Net pension liability	<u>470,699,579</u>	<u>-</u>	<u>279,841,406</u>	<u>190,858,173</u>	<u>-</u>
Total governmental activities	<u>\$ 931,250,322</u>	<u>\$ 102,425,295</u>	<u>\$ 409,204,672</u>	<u>\$ 624,470,945</u>	<u>\$ 38,306,225</u>
 <b>BUSINESS-TYPE ACTIVITIES</b>					
Compensated absences payable	\$ 210,816	\$ 184,834	\$ 192,392	\$ 203,258	\$ 22,218
Net OPEB liability	175,206	25,432	21,854	178,784	-
Net pension liability	<u>4,479,017</u>	<u>-</u>	<u>2,826,681</u>	<u>1,652,336</u>	<u>-</u>
Total business-type activities	<u>\$ 4,865,039</u>	<u>\$ 210,266</u>	<u>\$ 3,040,927</u>	<u>\$ 2,034,378</u>	<u>\$ 22,218</u>

For the governmental activities, compensated absences, pensions, and other postemployment benefits are generally liquidated with resources of the General Fund. The estimated insurance claims are liquidated with resources from internal service funds. Compensated absences, pensions and other postemployment benefits for business-type activities are generally liquidated with resources from the enterprise fund.

**10. 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, 2022.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

**11. Interfund Receivables, Payables, and Transfers**

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

<u>Fund</u>	<u>Receivables</u>	<u>Payables</u>
Major governmental funds:		
General	\$ 15,859,960	
Special revenue - federal education stabilization		9,559,637
Special revenue - contracted programs		2,274,225
Nonmajor governmental funds:		
Special revenue - school internal funds		156,305
Internal Service fund - insurance		3,869,793
Total	<u>\$ 15,859,960</u>	<u>\$ 15,859,960</u>

The interfund receivables/payables at June 30, are primarily due to the reclassification of cash balances in the District's Master Account in order to cover cash deficits in special revenue and internal service 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:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Major funds:		
General	\$ 30,299,100	\$ 2,800,728
Debt Service - other	37,687,798	
Capital projects - local capital improvement		45,263,272
Other capital projects	3,585,394	15,830,516
Nonmajor government funds		
PECO		4,594,110
Food services		3,584,666
Internal service funds:		
Health insurance	1,000,000	
Worker's compensation insurance	900,000	
General auto liability insurance	900,000	
Enterprise funds		2,299,000
	<u>\$ 74,372,292</u>	<u>\$ 74,372,292</u>

The District transferred \$28,174,329 from the Capital projects - local capital improvement fund and \$9,513,469 from Other capital projects to the Debt Service funds to pay principal and interest payments due on certificates of participation. Also, from Capital projects – local capital improvements, \$5,938,943 was transferred to the General fund for the property insurance and \$11,150,000 of maintenance costs. The District also transferred to the General fund \$4,594,110 from PECO for charter schools, \$6,317,047 from Discretionary Surtax funds for

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

charter school portions of sales surtax funds and \$2,299,000 from the Enterprise Fund. Food service transferred \$3,584,666 to other capital projects to fund additional renovation and maintenance of the District's kitchens. Other transfers to other capital projects were \$4,122 and \$12,865 from the General fund for the return unused portions of prior year charter schools' allocations. The District transferred \$2,800,000 from the General fund to the Internal Service Fund: \$1,000,000 for health insurance, \$900,000 workers comp, and \$900,000 for auto liability insurance funds.

## 12. Schedule of Revenue Sources

The following is a schedule of the District's state and federal revenue for the year ended June 30, 2022:

<b>State Revenue Sources</b>	<b>Amount</b>
Florida education finance program (FEFP) <sup>(a)</sup>	
Class size reduction	\$ 72,295,296
ESE guaranteed allocation	28,526,205
Supplemental academic instruction	19,879,285
Transportation	10,939,302
Instructional materials	6,476,077
Reading allocation	3,169,774
Workforce development program	3,478,404
Safe schools	4,533,590
Teachers Classroom Supply Assistance	1,371,189
DJJ supplemental allocation	60,886
FEFP - all other	172,413,872
Capital outlay and debt service withheld for SBE bonds	2,717,987
Voluntary prekindergarten program	2,398,822
Charter school capital outlay	4,594,110
Food service supplement	332,919
Other	
Motor vehicle license tax	303,353
Racing commission funds	223,250
Miscellaneous	1,339,142
Total	<u>\$ 335,053,463</u>

(a) Source: FEFP 2021-22 Fourth Calculation (Final Calculation not available as of preparation date)

<b>Federal Revenue Sources</b>	<b>Amount</b>
--------------------------------	---------------

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

Contracted Programs		
Title I	\$	16,306,700
IDEA		20,012,683
Head Start		5,374,307
Other		8,207,001
Federal Education Stabilization		63,233,305
Food services program		49,185,707
Other federal funds		<u>1,200,555</u>
 Total	 \$	 <u><u>163,520,258</u></u>

### 13. Property Taxes

The following table represents a summary of mileages and taxes levied for the fiscal year ended June 30, 2022, based on the District's final Certification of School Taxable Value received from the Brevard County Property Appraiser:

	<u>Millages</u>	<u>Taxes Levied</u>
General Fund		
Nonvoted School Tax:		
Required local effort	3.602	\$ 178,929,100
Basic discretionary local effort	0.748	37,156,848
Capital Projects Fund		
Nonvoted tax		
Local capital improvements	<u>1.500</u>	<u>74,512,396</u>
 TOTAL	 <u><u>5.850</u></u>	 <u><u>\$ 290,598,344</u></u>

### 14. 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

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

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. ([www.dms.myflorida.com](http://www.dms.myflorida.com))

The District's share of collective pension expenses for fiscal year 2022 was (\$32,925,411) with (\$34,701,985), attributed to FRS Plan and \$1,776,474 attributed to the HIS Plan.

➤ **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 an 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

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

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, 2001, the annual cost of living adjustment is 3 percent per year. If the member is initially enrolled 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 2021-22 fiscal year were as follows:

Class or Plan	Percent of Employee(b)	Gross Salary Employer (a)
Florida Retirement System, Regular	3.00	10.82
Florida Retirement System, Elected County Officers	3.00	51.42
Florida Retirement System, Senior Manager	3.00	29.01
Deferred Retirement Option Program - Applicable to members from all the above classes or plans	0.00	18.34
Florida Retirement System, reemployed retiree prior to July 1, 2010	(b)	(a)

- Notes:
- (a) Employer rates include 1.66 percent for the post-employment health insurance supplement and 0.6 percent for administrative costs of the Public Employee Optional Retirement Program.
  - (b) Contribution rates are dependent upon the retirement class in which employee is reemployed.

The District's contribution to the FRS Plan was \$34,866,587 for the fiscal year ended June 30, 2022.

**Pension Liabilities, Pension Expense, Deferred Outflows and Deferred Inflows of Resources** - At June 30, 2022, the District reported a liability of \$63,006,193 for its proportionate share of the Plan's net pension liability. The respective net pension liabilities were measured as of June 30, 2022, and the amounts used to calculate each of the net pension liabilities was determined by an actuarial valuation as of July 1, 2021. The District's proportionate share of the liability was based on the District's 2020-21 fiscal year contributions relative to year contributions of all participating members. On June 30, 2021, the District proportionate share was .834092290 percent, which was an increase of 0.043898283 from its proportionate share measured as of June 30, 2020.

For fiscal year ended June 30, 2022, the District recognized the Plan net pension expense of (\$34,701,985). In addition, the District reported deferred outflows of resources and deferred inflows of resources related to the pensions from the following sources:



THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 10,799,362	-
Change in Assumptions	43,111,961	-
Net difference between projected and actual earnings on pension plan investments	-	219,812,769
Changes in proportion and differences between District contributions and proportionate share of contributions	11,371,157	4,798,106
District contributions subsequent to the measurement date	<u>34,866,587</u>	<u>-</u>
Total	<u>\$ 100,149,067</u>	<u>\$ 224,610,875</u>

The deferred outflows related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$34,866,587 will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amortization</u>
2022	\$ (31,579,392)
2023	(36,309,506)
2024	(47,044,676)
2025	(59,265,376)
2026	(716,140)
Thereafter	<u>(381,402)</u>
Total	<u>\$ (175,296,492)</u>

**Actuarial Assumptions** - The actuarial assumptions that determined the June 30, 2022 total pension liability, were based on an actuarial experience study of the FRS for the period July 1, 2013 through June 30, 2018. Some of the key actuarial assumptions applied were:

Inflation	2.40	percent
Salary increases	3.25	percent, average, including inflation
Investment rate of return	6.80	percent, net of pension plan investment expenses, including inflation
Long-term expected rate of return	6.80	percent, net of investment expense

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

Mortality rates were based on Pub-2010 base table varies by member category and sex; projected generationally with Scale MP-2018.

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.

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

<u>Asset Class</u>	<u>Target Allocation <sup>(a)</sup></u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>
Cash	1.0%	2.1%	2.1%
Fixed income	20.0%	3.8%	3.7%
Global equity	54.2%	8.2%	6.7%
Real Estate	10.3%	7.1%	6.2%
Private Equity	10.8%	11.7%	8.5%
Strategic investments	3.7%	5.7%	5.4%
	<u>100%</u>		
Assumed inflation - Mean			2.4%

Note: <sup>(a)</sup> As outlined in the Plan's investment policy.

**Discount Rate** - The discount rate used to measure the total pension liability from 2021 to 2022 remained at 6.80 percent. 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 6.80 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 5.80 percent and one percentage point higher 7.80 percent than the current rate.

	<u>1% Decrease 5.80%</u>	<u>Current Discount Rate 6.80%</u>	<u>1% Increase 7.80%</u>
District's proportionate share of net pension liability	<u>\$ 281,767,915</u>	<u>\$ 63,006,193</u>	<u>\$ (119,854,079)</u>

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

**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, 2022, the District reported a payable of \$5,203,256 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2022.

➤ **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, 2022, 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 Federal 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, 2022, the contribution rate was 1.66 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 provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The district's contribution to the HIS Plan totaled \$6,158,642 for the fiscal year ended June 30, 2022.

**Pension Liabilities, Pension Expense, Deferred Outflows, and Deferred Inflows of Resources** - At June 30, 2022, the District reported a liability of \$129,504,316 its proportionate share of the Plan's net pension liability. The respective net pension liabilities were measured as of June 30, 2022 and the amounts used to calculate each of the net pension liabilities was determined by an actuarial valuation as of July 1, 2021. The District's proportionate share of the liability was based on the District's 2020-2021 fiscal year contributions relative to the total contributions of all participating members. At June 30, 2021, the District proportionate share was 1.055755753 percent, which was an decrease of 0.031047177 from its proportionate share measured as of June 30, 2020.

For fiscal year ended June 30, 2022, the District recognized the HIS Plan pension expense of \$1,776,474. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to the pensions from the following sources:

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 4,333,541	\$ 54,242
Change in Assumptions	10,176,140	5,335,907
Net difference between projected and actual earnings on FRS pension plan investments	135,005	-
Changes in proportion and differences between District contributions and proportionate share of contributions	704,996	6,325,398
District contributions subsequent to the measurement date	<u>6,158,639</u>	<u>-</u>
Total	<u>\$ 21,508,321</u>	<u>\$ 11,715,547</u>

The deferred outflows related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$6,158,642 will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amortization</u>
2022	\$ 1,306,135
2023	60,495
2024	1,034,085
2025	1,228,778
2026	933,084
Thereafter	<u>(189,121)</u>
Total	<u>\$ 4,373,456</u>

**Actuarial Assumptions** - The total pension liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumption, applied to all periods included in the measurement:

Inflation	2.40	percent
Salary increases	3.25	percent, average, including inflation
Municipal Bond Rate	2.16	percent

Mortality rates were based on the Generational PUB-2010 with Projection Scale MP-2018.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

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 2.16 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 and changed from 2.21 percent to 2.16 percent.

**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 2.16 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 than the current rate, at 1.16 per cent and one percentage point higher, at 3.16 percent.

	<b>1% Decrease 1.16%</b>	<b>Current Discount Rate 2.16%</b>	<b>1% Increase 3.16%</b>
District's proportionate share of net pension liability	\$ 149,719,534	\$ 129,504,316	\$ 112,942,466

**Pension Plan Fiduciary Net Position** - 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.

**Payables to the Pension Plan** - At June 30, 2022, the District reported a payable of \$670,484 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2022.

**Aggregate Pension Expense** - The aggregate amounts of net pension liabilities for deferred outflows of resources, deferred inflows of resources and pension expense for the District's defined benefit plan is summarized in the chart below.

<b>Description</b>	<b>Pension Plan</b>	<b>HIS Plan</b>	<b>Total</b>
Ending Net pension liability	\$ 63,006,193	\$ 129,504,316	\$ 192,510,509
Deferred outflows	100,149,067	21,508,321	121,657,388
Deferred Inflows	224,610,875	11,715,547	236,326,422
Pension Expense	(34,701,985)	1,776,474	(32,925,511)

➤ **FRS – Defined Contribution Pension Plan**

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

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. Non-vested 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 will forfeit the accumulated account balance.

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 receive 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, 2022, were \$9,634,533 and \$2,596,620, respectively. At June 30, 2022, the District reported a payable of \$1,844,828 for employer and employee contributions to the Investment Plan for the fiscal year ending June 30, 2022.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

**15. Other Postemployment Benefits (OPEB)**

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, establishes the standards for recognizing and measuring liabilities, deferred outflows and inflows of resources and expenses/expenditures for post-employment benefits.

**Plan Description** - The OPEB Plan is a single-employer benefit plan administered by the District, pursuant to the provision of the Section 112.0801, Florida Statutes. Eligible retirees may choose the Brevard School Board’s medical plan that is available to active employees until Medicare eligible. Dependents of retirees may be covered at the retiree’s option. Prescription drug coverage is extended to retirees and their dependents who are covered under the medical plan. Retirees and their dependents are also eligible to participate in the employer-sponsored vision and dental plans; however, these benefits are fully insured and purchased by the employee/retiree and not considered a post-employment benefit. Retiring employees have an option of participating in the employer-sponsored group life policy; however, the cost is not subsidized by the employer and is not considered a post-employment benefit.

The OPEB Plan does not issue a stand-alone report and is not included in the report of another entity. There are no assets that are accumulated in a trust that meets the criteria in paragraph 4 of the Statement. The following chart contains a summary of participants covered by the Plan as of June 30, 2021.

Inactive employees or beneficiaries currently receiving benefit payments	220
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>5,936</u>
Total Active/Inactive Employees	<u>6,156</u>

**Total OPEB Liability**

The District’s total OPEB liability as of June 30, 2022, is \$17,479,901. The actuarial valuation of the liability was determined as of June 30, 2021, measurement date.

**Actuarial Assumptions:** The total OPEB liability was determined by using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation	2.25 percent
Salary increases	3.4 to 8.2 percent
Discount rate	1.92 percent
Healthcare cost trend rates	Trend starting at 6.0 percent and gradually decreasing to an ultimate trend rate of 3.75 percent

The Actuarial Cost Method is the *Individual Entry Age Normal Cost Method* with an increasing normal cost pattern consistent with the salary increase assumptions listed in the above table and used in the July 1, 2021 actuarial valuation of the Florida Retirement System.

The discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date, of June 30, 2021. The municipal bond rate is 1.92% (based on the weekly rate closest to but not later than the measurement date of the Fidelity’s “20-Year Municipal GO AA Index”). The discount rate was 2.45% as of the beginning of the measurement year.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

Mortality rates are the same as used in the July 1, 2020, actuarial valuation of the Florida Retirement System for Regular Class members (separately for K-12 instructional and non-K-12 instructional), and Senior Management Service Class members. These rates were taken from adjusted Pub-2010 mortality tables published by SOA with generational mortality improvements using scale MP-2018. Adjustments to reference tables are based on the results of a statewide experience study covering the period 2013 through 2018.

The Chart below represents the components of the changes in the total OPEB liability for fiscal year ending June 30, 2022, based on the measurement period July 1, 2020 to June 30, 2021.

	<b><u>Total OPEB Liability</u></b>
<b>Balance at June 30, 2021</b>	<b><u>\$17,121,999</u></b>
<b>Changes for the year:</b>	
Service Cost	\$ 911,985
Interest	415,665
Changes of benefit terms	-
Differences between expected and actual experience	3,068,212
Changes of assumptions and other inputs	(1,901,863)
Benefit Payments	<u>(2,136,097)</u>
Net Changes	<u>357,902</u>
<b>Balance at June 30, 2022</b>	<b><u>\$17,479,901</u></b>

**Sensitivity to changes in the discount rate:** The chart listed below represents the total liability of \$17,479,901 at the discount rate of 1.92 percent as well as a calculation of the liability using a discount rate of 1 percentage point lower at 0.92 percent or 1 percentage higher at 2.92 percent.

	<b><u>1% Decrease .92%</u></b>	<b><u>Current Discount Rate 1.92%</u></b>	<b><u>1% Increase 2.92</u></b>
<b>Total OPEB Liability</b>	<b><u>\$18,262,177</u></b>	<b><u>\$17,479,901</u></b>	<b><u>\$16,676,686</u></b>

**Sensitivity to changes in the health care trend rate:** The chart listed below represents the total liability of \$17,479,901 as well as calculations of the liability using healthcare cost trend rates that are 1 percentage point lower from 5.0 percent down to 2.75 percent or 1 percentage higher from 7.0 percent down to 4.75 percent.



THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

	<b>Current Healthcare Cost Trend Rate Assumption</b>	
	<b>1% Decrease (5.0% down to 2.75%)</b>	<b>1% Increase (7.0% down to 4.75%)</b>
<b>Total OPEB Liability</b>	<u>\$16,045,514</u>	<u>\$19,138,549</u>

Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB are reported from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 3,925,187	\$ -
Changes of assumptions or other inputs	465,639	3,613,652
District contributions subsequent to the measurement date	<u>2,074,327</u>	<u>-</u>
	<u>\$ 6,465,153</u>	<u>\$ 3,613,652</u>

The deferred outflows of resources related to OPEB, in the amount of \$2,074,327, are Employer OPEB contributions made after the measurement date, and will be recognized as a reduction of the OPEB liability in the fiscal year 2022-2023. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amortization</u>
2023	\$ 32,586
2024	32,586
2025	32,586
2026	32,586
2027	32,586
Thereafter	<u>614,244</u>
<b>Total</b>	<u>\$ 777,174</u>

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

**16. Commitments**

The District uses encumbrance accounting for recording purchase order commitments for goods and services and has recorded \$48,685,922 in encumbrances for major funds (General \$2,456,161, Local Capital Improvement \$15,115,458, Other Capital \$31,104,400, and Debt Service – Other \$9,903) and \$3,236,548 in non-major funds at June 30, 2022. The District has also recorded the following major construction contract commitments as of June 30, 2022, which may include encumbrances:

<u>Project</u>	<u>Balance Committed</u>
Andersen ES - Structured Cabling	\$ 1,512,485
Astronaut HS - Track Renewal	956,465
Bayside HS - Structural Walkway Renewal	167,130
Central MS - Elevator	158,547
Central Transportation - Facility Renewal	224,154
Cocoa Beach JSHS - Baseball Field & Track	199,963
Cocoa Beach JSHS - Facility Renewal/Central Energy Plant	1,080,897
Cocoa Beach JSHS - Roof Renewal	112,401
Cocoa JSHS - Track Resurfacing	158,982
Columbia ES - Electrical Renewal	170,035
Coquina ES - Sanitary Sewer System and Electrical Renewal	453,616
Creel ES - Electrical Renewal	182,769
DeLaura MS - Science Lab Renovations	163,133
Discovery ES - Electrical Renewal	230,747
District School Security	161,226
District Wide - Canopies to Portable Classroom	5,121,031
Eau Gallie HS - Central Energy Plant	451,914
Eau Gallie HS - Locker Room Modifications	243,741
Eau Gallie HS - Track Renewal	130,190
Educational Services Facility - Electrical/HVAC/Building Envelope/Security	3,311,635
Enterprise ES - Pavilions and Raceway Refurbishment	138,958
Gardendale ALC - Electrical Renewal	1,638,323
Golfview ES - Electrical Renewal	576,511
Heritage HS - Mini-Split Relocation HVAC	130,417
Hoover MS - Gymnasium Acoustical Tile Renewal	156,411
Imperial Estates ES - Cooler/Freezer Replacement	100,989
Intercom Renewal (Multiple Sites)	200,438
Jackson MS - Science Lab Renovations	205,316
Johnson MS - Roof Renewal	170,863
Jupiter ES - Electrical Renewal	255,059
Kennedy MS - Electrical Renewal	445,528

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

<b>Project (continued)</b>	<b>Balance Committed</b>
Kennedy MS - Science Lab	221,766
Lockmar ES - Facility Renewal	103,161
Madison MS - Science Lab	333,947
McAuliffe ES - Electrical Renewal	229,639
McAuliffe ES - Intercom Renewal	139,165
McNair MS - Electrical Renewal	782,380
Merritt Island HS - Cafeteria Renovation	852,659
Merritt Island HS - Track Renewal	617,968
Mila ES - Facility Renewal	205,436
Mims ES - New Cafetorium Building	6,961,889
Modern Classroom Educational Technology Infrastructure Upgrades	497,081
Palm Bay HS - Elevator	323,377
Palm Bay HS - Fire Academy Lab	341,760
Palm Bay HS - JROTC Indoor Range	316,580
Plant Operations - Building Envelope Renewal	154,303
Port Malabar ES - Intercom Renewal	132,606
Riviera ES - Intercom Renewal	120,892
Riviera ES - Electrical Renewal	262,051
Riviera ES - Structural Pavilion Renewal	273,528
Rockledge HS - Track Renewal	126,500
Roosevelt ES - Gym HVAC	356,530
Satellite HS - Cafeteria Renovations	878,138
Saturn ES - Classroom Renovations	166,851
Stone MS Electrical Renewal	257,491
Suntree - Pavilions and Raceways	148,196
Suntree ES Electrical Renewal	270,834
Surfside ES - Classroom AHU Replacement	296,491
Transportation - Vehicle Lift Replacement	243,068
Turner ES - Electrical Renewal	374,345
University Park ES - Electrical Renewal	804,684
Viera HS - Track Renewal	488,009
West Shore JSHS - HVAC Phase II	424,838
Total	<u><u>\$ 36,916,037</u></u>

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

## 17. 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 typically handled in the state court system, but on occasion depending on how the claim is plead may be 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 and/or retentions 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 one self-insurance program that includes prescription drug benefits all of which are administered through a single 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 fees charged 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 \$1,250,000 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 \$1,250,000 are paid via an excess workers' compensation policy purchased through a commercial insurance carrier (Safety National Casualty Co.). Excess workers' compensation claims remain under the control and of Sedgwick CMS as they handle the claim to its conclusion. For claims whose payments exceed \$1,250,000 Sedgwick CMS will communicate with Safety National Casualty Co. and they request reimbursement of dollars paid in excess. The excess dollars are received by Sedgwick CMS from Safety National Casualty Co. These dollars are then used to offset costs for the continuing excess claim and other claims that incur cost during the month received thereby reducing the reimbursement the District would incur otherwise.

**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 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 \$2,000,000 if any claim should exceed the deductible of \$500,000. The insurance carrier is Safety National Casualty Co.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

**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 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 Safety Specialty Insurance Company.

**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 \$11,935,069, general liability is \$1,495,504, automobile liability is \$632,023, and medical claims is \$4,849,300 for a total amount of \$18,911,896. 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:

<u>Fiscal Year</u>	<u>Balance July 1</u>	<u>Current Year Claims</u>	<u>Claims Payments</u>	<u>Balance June 30</u>
2020-21	\$ 19,442,325	\$ 79,074,780	\$ (80,832,676)	\$ 17,684,429
2021-22	\$ 17,684,429	\$ 73,121,690	\$ (71,894,223)	\$ 18,911,896

**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 \$100,000,000 for any one incident.
- Losses related to named windstorms and flood damage are subject to 2 percent per building replacement value as a deductible. The windstorm deductible is further limited to a maximum loss per storm of \$10,000,000 before insurance pays for the remaining amount of the loss subject to the maximum loss limit for a named windstorm. To trigger insurance coverage the minimum loss deductible of \$500,000 must be met. The policy will pay a maximum of \$85,000,000 toward the District’s Named Storm losses.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

**Boiler and Machinery:**

- Losses related to boiler or machinery failure are subject to a deductible of \$25,000 and will pay up to \$100,000,000 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 varying deductible depending on tank location and will reimburse the District up to \$1,000,000 toward expenses related to clean up and recovery.

**Terrorism Property and General Liability:**

- Losses of Property and General Liability losses related to an act of terrorism. Property limit of liability \$50,000,000 per occurrence and in the annual aggregate with a \$10,000 deductible. General limit of liability \$50,000,000 per occurrence annual aggregate with a \$50,000 deductible.

**Cyber Liability:**

- Any act including force or violence, or the threat thereof directed against the District's computer system with a network extortion, standard cyber incident \$1,000,000 maximum single limit \$1,000,000 maximum policy aggregate limit, subject to a deductible of \$250,000. Coverage is included for Third Party and First Party events such as Multimedia Liability, Security and Privacy Liability, PCI DDS Liability, Privacy Regulatory Defense and Penalties, Breach Event Costs, Post Breach Remediation Costs, BrandGuard Coverage, System Failure, as more specifically detailed in the policy.

**Student Accident:**

- Losses of accidental death and dismemberment as well as catastrophic losses sustained by students of the District. Accident Death & Dismemberment benefit 365 days from time-period of loss. Catastrophic losses \$100,000 lump sum payment after first 6 months, \$40,000 for 10 years annual payment. Maximum accident medical expense 10 years after the date of the covered accident maximum benefit period \$5,000,000 with \$25,000 deductible 2 years from the date of the covered accident deductible incurred period.

During the fiscal year ended June 30, 2022, 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, 2022

## 18. Internal Service Funds

The following is a summary of financial information reported in the internal service funds for the year ended June 30, 2022:

	<u>Total</u>	<u>Medical Insurance</u>	<u>Worker's Compensation</u>	<u>Gen/Auto Liability</u>
Total assets	\$ 38,155,168	\$ 19,639,784	\$ 16,335,825	\$ 2,179,559
Liabilities and net position:				
Accounts payable	548,938	55,799	454,893	38,246
Due to budgetary funds	3,869,793	-	3,869,793	-
Estimated insurance claims payable	18,911,896	4,849,300	11,935,069	2,127,527
Total net liabilities	<u>23,330,627</u>	<u>4,905,099</u>	<u>16,259,755</u>	<u>2,165,773</u>
Net position:				
Net investment in capital assets	1,201,265	1,201,265	-	-
Unrestricted net position	13,623,276	13,533,420	76,070	13,786
Total net position	<u>14,824,541</u>	<u>14,734,685</u>	<u>76,070</u>	<u>13,786</u>
Total liabilities and net position	<u>\$ 38,155,168</u>	<u>\$ 19,639,784</u>	<u>\$ 16,335,825</u>	<u>\$ 2,179,559</u>
Revenues:				
Premium contributions	\$ 75,486,967	\$ 70,783,995	\$ 3,802,972	\$ 900,000
Investment earnings	128,751	59,353	69,398	-
Investment decrease in fair market value	(1,115,860)	(507,306)	(608,554)	-
Other	672	606	66	-
Total revenues	74,500,530	70,336,648	3,263,882	900,000
Total expenses	(75,484,578)	(67,629,460)	(6,381,544)	(1,473,574)
Transfers	2,800,000	1,000,000	900,000	900,000
Change in net position	<u>\$ 1,815,952</u>	<u>\$ 3,707,188</u>	<u>\$ (2,217,662)</u>	<u>\$ 326,426</u>

## 19. Fund Balance Reporting

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

- **Restricted:** fund balances that are constrained by external parties, constitutional provisions, or enabling legislation. District restricted fund balances include carryforward revenues resulting from federal, state and local laws or contract provisions that would constrain or restrict the use of these funds.
- **Committed:** fund balances that contain self-imposed constraints of the government from its highest level of decision-making authority. District committed fund balances can only be increased or decreased by action of the School Board.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

- **Assigned:** fund balances that contain self-imposed constraints of the government to be used for a particular purpose. District assigned fund balances are constrained for specific purposes, either by the School Board or the Superintendent.
- **Unassigned:** fund balances of the general fund that are not constrained for any particular purpose. The general fund is the only fund that reports a positive unassigned fund balance. Other governmental funds may not report positive unassigned fund balances; however, if other governmental funds other than the general fund, should incur expenditures that exceed the amounts classified as restricted, committed or assigned, the fund may report a negative unassigned fund balance in the governmental fund.

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

**Nonspendable:** The District has a total of \$7,962,814 classified as nonspendable which consists of \$2,562,947 for inventory and \$5,399,867 for prepaid.

**Spendable:** The District has classified the spendable fund balances as *Restricted, Committed, 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. When assigned and unassigned balances are available for use, assigned resources will be used first and then unassigned resources will be used as needed.

- **Restricted for Capital Projects, State Categoricals, Debt Service, Food Services and Emergency Operations:** 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 \$209,864,310, \$10,690,955, \$13,008, and \$22,782,658 respectively.
- **Committed to Funding Priorities:** The District has set aside no funds for funding priorities in fiscal year 2022.
- **Assigned for School Operations, School Internal Funds and Capital Projects:** For fiscal year 2022, the assigned fund balance is \$25,564,242, of which \$2,266,369 is for school operations, \$3,249,752 is for encumbrances, \$5,745,200 is for carryforward, \$9,180,438 is for school internal funds and \$2,422,483 is for capital projects not restricted for a particular purpose.
- **Unassigned:** The unassigned fund balance for the general fund is \$19,880,369, which represents the contingency reserves.



**THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA**  
**Notes to the Basic Financial Statements**  
**June 30, 2022**

In accordance with GASB statement No.54 *Fund Balance Reporting and Fund Balance* the table below provides a summary of fund balance classifications for the District at June 30, 2022:

	Major Funds					Nonmajor Governmental Funds	Total Governmental Funds
	General	Debt Service	Special Revenue	Other Capital			
	Fund	Fund - Other	Federal Education Stabilization	Local Capital Improvement	Capital Projects		
<b>Fund Balances</b>							
<b>Nonspendable:</b>							
Inventory	\$ 675,904	\$ -	\$ -	\$ -	\$ -	\$ 1,887,043	\$ 2,562,947
Prepaid	5,399,867	-	-	-	-	-	5,399,867
<b>Restricted:</b>							
Capital Projects	-	-	-	41,530,972	162,170,444	6,162,894	209,864,310
State Categoricals	10,690,955	-	-	-	-	-	10,690,955
Debt Service	-	3	-	-	-	13,005	13,008
Food Services	-	-	-	-	-	22,782,658	22,782,658
<b>Assigned:</b>							
School Operations	2,266,369	-	-	-	-	-	2,266,369
Encumbrances	3,249,752	-	-	-	-	-	3,249,752
Carryforwards	5,745,200	-	-	-	-	-	5,745,200
Health Insurance Trust Fund	2,700,000	-	-	-	-	-	2,700,000
School Internal Funds	-	-	-	-	-	9,180,438	9,180,438
Capital Projects	-	-	-	-	2,422,483	-	2,422,483
<b>Unassigned:</b>	19,880,369	-	-	-	-	-	19,880,369
<b>Total Fund Balances</b>	<u>\$ 50,608,416</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 41,530,972</u>	<u>\$ 164,592,927</u>	<u>\$ 40,026,038</u>	<u>\$ 296,758,356</u>

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 and prepaid items that are considered nonspendable. The District has no nonspendable funds related to endowment.

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 make up the entirety of the unassigned general fund balance and equate to 3.56 percent of fiscal year 2022 total general fund revenues.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
Notes to the Basic Financial Statements  
June 30, 2022

**20. Litigation**

The School Board is a defendant in a number of lawsuits as of June 30, 2022. 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.

**21. Leases**

The District entered into a contract agreement in March 2020 with a company for a Fiber Wide Area Network. The construction portion of the contract was anticipated to take eighteen months to complete, and construction was substantially completed in July 2022. The connectivity service portion of the agreement starts after the construction and is for 10 years with two five-year options to renew. The District will be accounting for this right to use agreement as a lease under GASB 87 starting in the fiscal year ending June 30, 2023. The base monthly payment is \$25,000 over the life of the agreement.

The School Board of Brevard County, Florida  
Required Supplementary Information

Single - Employer Other Postemployment Benefits Plan

Schedule of Changes in Total Other Post Employment Benefits Liability and Related Ratios  
Last Ten Fiscal Years\*

Measurement Period	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>					
Service cost	\$ 911,985	\$ 801,266	\$ 841,493	\$ 811,938	\$ 854,258
Interest	415,665	533,219	646,869	647,616	561,206
Difference between expected and actual experience	3,068,212	0	1,567,375	0	0
Changes of assumptions or other inputs	(1,901,863)	562,647	(2,015,353)	(66,791)	(734,540)
Benefit payments	(2,136,097)	(2,019,239)	(1,648,178)	(1,840,799)	(1,492,251)
<b>Net change in total OPEB liability</b>	<b>\$ 357,902</b>	<b>\$ (122,107)</b>	<b>\$ (607,794)</b>	<b>\$ (448,036)</b>	<b>\$ (811,327)</b>
Total OPEB liability - beginning	17,121,999	17,244,106	17,851,900	18,299,936	19,111,263
Total OPEB liability - ending	<u>\$ 17,479,901</u>	<u>\$ 17,121,999</u>	<u>\$ 17,244,106</u>	<u>\$ 17,851,900</u>	<u>\$ 18,299,936</u>
Covered-employee payroll	\$ 294,740,470	\$ 308,270,311	\$ 282,824,077	\$ 275,258,394	\$ 273,228,712
Total OPEB liability as a percentage of covered-employee payroll	5.93%	5.55%	6.10%	6.49%	6.70%

*Change in Assumptions:* The discount rate was changed from 2.34 percent to 1.92 percent as of the beginning of the measurement period

Amounts for each fiscal year were determined as of June 30.

No assets have been accumulated in a trust.

\* Data is not available prior to the 2018 measurement date.

**The School Board of Brevrd County, Florida  
Required Supplementary Information**

**Schedule of Proportionate Share of Net Pension Liability  
Florida Retirement System  
Last 10 Fiscal Years \***

<b>Measurement Period</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Brevard County District School Board's proportion of the net pension liability (asset)	0.834092290%	0.790194007%	0.789852551%	0.820142493%	0.830993172%	0.849038350%	0.873903029%	0.873490442%
Brevard County District School Board's proportionate share of the net pension liability (asset)	\$279,475,535	\$342,481,728	\$272,014,222	\$247,031,170	\$245,886,574	\$214,382,850	\$112,876,297	\$ 53,295,762
Brevard County District School Board's covered-employee payroll	\$373,836,319	\$377,336,293	\$362,793,286	\$363,166,019	\$360,321,185	\$358,930,491	\$342,344,742	\$334,805,743
Brevard County District School Board's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	74.76%	90.76%	74.98%	68.02%	68.24%	59.73%	32.97%	15.92%
Plan fiduciary net position as a percentage of the total pension liability	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%

\*Data is not available prior to fiscal year 2014

The School Board of Brevard County, Florida  
Required Supplementary Information

Schedule of Contributions  
Florida Retirement System  
Last 10 Fiscal Years\*

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 34,866,587	\$ 31,775,313	\$ 26,254,645	\$ 24,491,128	\$ 23,373,402	\$ 21,632,798	\$ 20,705,154	\$ 21,306,498	\$ 19,133,147
Contributions in relation to the contractually required contribution	\$ (34,866,587)	\$ (31,775,313)	\$ (26,254,645)	\$ (24,491,128)	\$ (23,373,402)	\$ (21,632,798)	\$ (20,705,154)	\$ (21,306,498)	\$ (19,133,147)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Brevard County District School Board's covered-employee payroll	\$ 371,002,550	\$ 373,836,319	\$ 377,336,293	\$ 362,793,286	\$ 363,166,019	\$ 360,321,185	\$ 358,930,491	\$ 342,344,742	\$ 334,805,743
Contributions as a percentage of covered-employee payroll	9.40%	8.50%	6.96%	6.75%	6.44%	6.00%	5.77%	6.22%	5.71%

\*Data is not available prior to fiscal year 2014

**The School Board of Brevard County, Florida  
Required Supplementary Information**

**Proportionate Share of Net Pension Liability  
Health Insurance Subsidy Program  
Last 10 Fiscal Years\***

<b>Measurement Period</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Brevard County District School Board's proportion of the net pension liability (asset)	1.055755753%	1.086802930%	1.084522471%	1.111687614%	1.129495875%	1.161730818%	1.128125564%	1.126860263%
Brevard County District School Board's proportionate share of the net pension liability (asset)	\$ 129,504,316	\$ 132,696,868	\$ 121,347,212	\$ 117,662,265	\$ 120,770,910	\$ 135,394,914	\$ 115,051,062	\$ 105,364,184
Brevard County District School Board's covered-employee payroll	\$ 373,836,319	\$ 377,336,293	\$ 362,793,286	\$ 363,166,019	\$ 360,321,185	\$ 358,930,491	\$ 342,344,742	\$ 334,805,743
Brevard County District School Board's proportionate share of the net pension liability (asset) as a percentage of its covered-	34.64%	35.17%	33.45%	32.40%	33.53%	37.72%	33.61%	31.47%
Plan fiduciary net position as a percentage of the total pension liability	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

\*Data is not available prior to fiscal year 2014

**The School Board of Brevard County, Florida  
Required Supplementary Information**

**Schedule of Contributions  
Health Insurance Subsidy Program  
Last 10 Fiscal Years\***

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Contractually required contribution	\$ 6,158,642	\$ 6,205,683	\$ 6,262,736	\$ 6,022,248	\$ 6,028,710	\$ 5,977,618	\$ 5,954,611	\$ 4,312,398	\$ 3,860,244
Contributions in relation to the contractually required contribution	\$ (6,158,642)	\$ (6,205,683)	\$ (6,262,736)	\$ (6,022,248)	\$ (6,028,710)	\$ (5,977,618)	\$ (5,954,611)	\$ (4,312,398)	\$ (3,860,244)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Brevard County District School Board's covered-employee payroll	\$ 371,002,550	\$ 373,836,319	\$ 377,336,293	\$ 362,793,286	\$ 363,166,019	\$ 360,321,185	\$ 358,930,491	\$ 342,344,742	\$ 334,805,743
Contributions as a percentage of covered-employee payroll	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.26%	1.15%

\*Data is not available prior to fiscal year 2014

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100	694,794.00	694,794.00	617,654.00	(77,140.00)
Federal Through State and Local	3200	1,889,592.00	1,889,592.00	582,901.00	(1,306,691.00)
State Sources	3300	325,575,063.00	326,407,123.00	326,418,333.00	11,210.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	216,085,948.00	216,085,948.00	218,505,036.00	2,419,088.00
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 Capital Projects	3413, 3421, 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		10,764,850.00	14,467,551.00	12,079,875.00	(2,387,676.00)
Total Local Sources	3400	226,850,798.00	230,553,499.00	230,584,911.00	31,412.00
<b>Total Revenues</b>		<b>555,010,247.00</b>	<b>559,545,008.00</b>	<b>558,203,799.00</b>	<b>(1,341,209.00)</b>
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	381,625,591.00	399,247,189.00	392,005,046.00	7,242,143.00
Student Support Services	6100	20,970,225.00	21,860,268.00	22,092,585.00	(232,317.00)
Instructional Media Services	6200	6,330,167.00	6,529,000.00	6,634,020.00	(105,020.00)
Instruction and Curriculum Development Services	6300	14,855,263.00	15,649,020.00	15,182,439.00	466,581.00
Instructional Staff Training Services	6400	1,825,789.00	2,779,761.00	1,894,608.00	885,153.00
Instruction-Related Technology	6500	8,531,436.00	7,290,957.00	6,635,047.00	655,910.00
Board	7100	1,243,136.00	1,283,441.00	1,243,647.00	39,794.00
General Administration	7200	1,249,995.00	1,373,936.00	1,382,741.00	(8,805.00)
School Administration	7300	38,773,567.00	39,195,279.00	39,951,573.00	(756,294.00)
Facilities Acquisition and Construction	7410	9,500,616.00	9,752,786.00	11,945,592.00	(2,192,806.00)
Fiscal Services	7500	3,485,546.00	3,501,206.00	3,406,962.00	94,244.00
Food Services	7600	108,190.00	126,427.00	108,172.00	18,255.00
Central Services	7700	6,143,518.00	7,551,293.00	7,285,634.00	265,659.00
Student Transportation Services	7800	17,966,272.00	18,013,587.00	15,924,808.00	2,088,779.00
Operation of Plant	7900	55,656,178.00	57,156,474.00	54,772,338.00	2,384,136.00
Maintenance of Plant	8100	14,623,911.00	17,049,826.00	16,130,874.00	918,952.00
Administrative Technology Services	8200	4,488,949.00	4,473,672.00	4,518,745.00	(45,073.00)
Community Services	9100	170,240.00	823,003.00	630,160.00	192,843.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Due and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	446,222.00	1,928,435.00	77,868.00	1,850,567.00
Other Capital Outlay	9300	683,710.00	2,044,122.00	887,516.00	1,156,606.00
<b>Total Expenditures</b>		<b>588,678,521.00</b>	<b>617,629,682.00</b>	<b>602,710,375.00</b>	<b>14,919,307.00</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(33,668,274.00)</b>	<b>(58,084,674.00)</b>	<b>(44,506,576.00)</b>	<b>13,578,098.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
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			6,240.00	6,240.00
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			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)	760			0.00	0.00
Transfers In	3600	27,171,605.00	28,021,605.00	30,299,100.00	2,277,495.00
Transfers Out	9700		(728.00)	(2,800,728.00)	(2,800,000.00)
<b>Total Other Financing Sources (Uses)</b>		<b>27,171,605.00</b>	<b>28,020,877.00</b>	<b>27,504,612.00</b>	<b>(516,265.00)</b>
<b>SPECIAL ITEMS</b>					
<b>EXTRAORDINARY ITEMS</b>					
				0.00	0.00
<b>Net Change in Fund Balances</b>		<b>(6,496,669.00)</b>	<b>(30,063,797.00)</b>	<b>(17,001,964.00)</b>	<b>13,061,833.00</b>
Fund Balances, July 1, 2021	2800	65,674,494.00	67,610,380.00	67,610,380.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2022	2700	59,177,825.00	37,546,583.00	50,608,416.00	13,061,833.00



**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, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
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 Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 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
<b>Total Revenues</b>		0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	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			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	8300			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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			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)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					
<b>EXTRAORDINARY ITEMS</b>					
				0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

This page intentionally left blank

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**RESERVED FOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS, IF MAJOR**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100	7,531,719.00	6,431,087.00	0.00	(6,431,087.00)
Federal Through State and Local	3200	57,035,002.00	43,469,604.00	0.00	(43,469,604.00)
State Sources	3300	35,500.00	32,577.00	0.00	(32,577.00)
<i>Local Sources:</i>					
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 Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 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
<b>Total Revenues</b>		64,602,221.00	49,933,268.00	0.00	(49,933,268.00)
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	29,028,404.00	21,907,297.00	0.00	21,907,297.00
Student Support Services	6100	7,989,294.00	6,731,929.00	0.00	6,731,929.00
Instructional Media Services	6200	10,263.00	4,710.00	0.00	4,710.00
Instruction and Curriculum Development Services	6300	16,097,153.00	13,491,817.00	0.00	13,491,817.00
Instructional Staff Training Services	6400	5,021,303.00	3,006,547.00	0.00	3,006,547.00
Instruction-Related Technology	6500	828,662.00	1,272,659.00	0.00	1,272,659.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	2,332,256.00	1,989,435.00	0.00	1,989,435.00
School Administration	7300	815,541.00	11,349.00	0.00	11,349.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	41,792.00	43,950.00	0.00	43,950.00
Food Services	7600	35,724.00	0.00	0.00	0.00
Central Services	7700	46,521.00	61,729.00	0.00	61,729.00
Student Transportation Services	7800	342,903.00	69,791.00	0.00	69,791.00
Operation of Plant	7900	422,218.00	290,371.00	0.00	290,371.00
Maintenance of Plant	8100	1,000.00	19,813.00	0.00	19,813.00
Administrative Technology Services	8200	28,115.00	14,564.00	0.00	14,564.00
Community Services	9100	56,700.00	56,700.00	0.00	56,700.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420		5,558.00	0.00	5,558.00
Other Capital Outlay	9300	1,504,372.00	955,049.00	0.00	955,049.00
<b>Total Expenditures</b>		64,602,221.00	49,933,268.00	0.00	49,933,268.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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			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)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					
<b>EXTRAORDINARY ITEMS</b>					
				0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2022	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**  
**MAJOR SPECIAL REVENUE FUNDS - FEDERAL EDUCATION STABILIZATION FUND**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	65,894,181.00	63,233,305.00	63,233,305.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
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 Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 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
<b>Total Revenues</b>		65,894,181.00	63,233,305.00	63,233,305.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	36,628,696.00	29,159,012.00	29,159,012.00	0.00
Student Support Services	6100	3,870,450.00	2,025,463.00	2,025,463.00	0.00
Instructional Media Services	6200		161,079.00	161,079.00	0.00
Instruction and Curriculum Development Services	6300	1,008,302.00	2,769,517.00	2,769,518.00	(1.00)
Instructional Staff Training Services	6400	4,095,493.00	202,086.00	202,086.00	0.00
Instruction-Related Technology	6500	4,761,970.00	8,100,425.00	8,100,425.00	0.00
Board	7100	29,250.00	1,613.00	1,613.00	0.00
General Administration	7200	2,482,659.00	2,680,277.00	2,680,277.00	0.00
School Administration	7300	2,768,377.00	2,552,115.00	2,552,115.00	0.00
Facilities Acquisition and Construction	7410		30,840.00	30,840.00	0.00
Fiscal Services	7500	215,591.00	334,329.00	334,329.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700	4,619,890.00	8,184,422.00	8,184,422.00	0.00
Student Transportation Services	7800	1,157,856.00	1,097,587.00	1,097,587.00	0.00
Operation of Plant	7900	2,518,666.00	4,540,879.00	4,540,878.00	1.00
Maintenance of Plant	8100		385,819.00	385,819.00	0.00
Administrative Technology Services	8200	586,892.00	278,469.00	278,469.00	0.00
Community Services	9100	220,000.00	162,389.00	162,389.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	55,698.00	566,984.00	566,984.00	0.00
<b>Total Expenditures</b>		65,019,790.00	63,233,305.00	63,233,305.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		874,391.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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			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)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					
<b>EXTRAORDINARY ITEMS</b>					
				0.00	0.00
<b>Net Change in Fund Balances</b>		874,391.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800	(874,391.00)		0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2022	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 - MISCELLANEOUS, IF MAJOR**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
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 Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 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
<b>Total Revenues</b>		0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	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			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	8300			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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			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)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					
<b>EXTRAORDINARY ITEMS</b>					
				0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

This page intentionally left blank

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2022

	Account Number	Special Revenue Funds			Total Nonmajor Special Revenue Funds
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	23,214,251.00	0.00	9,333,247.00	32,547,498.00
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	11,625.00	2.00	3,496.00	15,123.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	344,431.00	5,331,494.00	0.00	5,675,925.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Inventory	1150	1,887,043.00	0.00	0.00	1,887,043.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>25,457,350.00</b>	<b>5,331,496.00</b>	<b>9,336,743.00</b>	<b>40,125,589.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>25,457,350.00</b>	<b>5,331,496.00</b>	<b>9,336,743.00</b>	<b>40,125,589.00</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	46,021.00	1,435,536.00	0.00	1,481,557.00
Payroll Deductions and Withholdings	2170	0.00	9,869.00	0.00	9,869.00
Accounts Payable	2120	117,334.00	1,204,556.00	0.00	1,321,890.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	552.00	407,310.00	0.00	407,862.00
Due to Budgetary Funds	2161	0.00	2,274,225.00	156,305.00	2,430,530.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00
Unearned Revenues	2410	623,742.00	0.00	0.00	623,742.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>787,649.00</b>	<b>5,331,496.00</b>	<b>156,305.00</b>	<b>6,275,450.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCES</b>					
<i>Nonspendable:</i>					
Inventory	2711	1,887,043.00	0.00	0.00	1,887,043.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
<i>Total Nonspendable Fund Balances</i>	2710	<i>1,887,043.00</i>	<i>0.00</i>	<i>0.00</i>	<i>1,887,043.00</i>
<i>Restricted for:</i>					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for	2729	22,782,658.00	0.00	0.00	22,782,658.00
Restricted for	2729	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balances</i>	2720	<i>22,782,658.00</i>	<i>0.00</i>	<i>0.00</i>	<i>22,782,658.00</i>
<i>Committed to:</i>					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
<i>Total Committed Fund Balances</i>	2730	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Assigned to:</i>					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	9,180,438.00	9,180,438.00
Assigned for	2749	0.00	0.00	0.00	0.00
<i>Total Assigned Fund Balances</i>	2740	<i>0.00</i>	<i>0.00</i>	<i>9,180,438.00</i>	<i>9,180,438.00</i>
<i>Total Unassigned Fund Balances</i>	2750	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>Total Fund Balances</b>	2700	<b>24,669,701.00</b>	<b>0.00</b>	<b>9,180,438.00</b>	<b>33,850,139.00</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		<b>25,457,350.00</b>	<b>5,331,496.00</b>	<b>9,336,743.00</b>	<b>40,125,589.00</b>

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2022

	Account Number	Debt Serv			
		SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	13,005.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
<b>Total Assets</b>		13,005.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		13,005.00	0.00	0.00	0.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
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
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	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
Due to Internal Funds	2162	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>					
<i>Nonspendable:</i>					
Inventory	2711	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balances</b>	2710	0.00	0.00	0.00	0.00
<i>Restricted for:</i>					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for	2729	13,005.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00
<b>Total Restricted Fund Balances</b>	2720	13,005.00	0.00	0.00	0.00
<i>Committed to:</i>					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
<b>Total Committed Fund Balances</b>	2730	0.00	0.00	0.00	0.00
<i>Assigned to:</i>					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balances</b>	2740	0.00	0.00	0.00	0.00
<b>Total Unassigned Fund Balances</b>	2750	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	13,005.00	0.00	0.00	0.00
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		13,005.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2022

	Account Number	ice Funds			Total Nonmajor Debt Service Funds
		District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	13,005.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
<b>Total Assets</b>		0.00	0.00	0.00	13,005.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	0.00	0.00	13,005.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
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
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	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
Due to Internal Funds	2162	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>FUND BALANCES</b>					
<i>Nonspendable:</i>					
Inventory	2711	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balances</b>	2710	0.00	0.00	0.00	0.00
<i>Restricted for:</i>					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	13,005.00
Restricted for	2729	0.00	0.00	0.00	0.00
<b>Total Restricted Fund Balances</b>	2720	0.00	0.00	0.00	13,005.00
<i>Committed to:</i>					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
<b>Total Committed Fund Balances</b>	2730	0.00	0.00	0.00	0.00
<i>Assigned to:</i>					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balances</b>	2740	0.00	0.00	0.00	0.00
<b>Total Unassigned Fund Balances</b>	2750	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	0.00	0.00	13,005.00
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		0.00	0.00	0.00	13,005.00

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2022

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
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	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	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	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
<b>Total Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
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	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	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	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	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	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	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
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
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
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
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
<i>Total Nonspendable Fund Balances</i>	2710	0.00	0.00	0.00	0.00	0.00
<i>Restricted for:</i>						
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 _____	2729	0.00	0.00	0.00	0.00	0.00
Restricted for _____	2729	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted Fund Balances</i>	2720	0.00	0.00	0.00	0.00	0.00
<i>Committed to:</i>						
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
<i>Total Committed Fund Balances</i>	2730	0.00	0.00	0.00	0.00	0.00
<i>Assigned to:</i>						
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
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00	0.00	0.00	0.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00	0.00	0.00	0.00
<b>Total Fund Balances</b>	2700	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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



DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2022

	Account Number	Capital Projects Funds					ARRA Economic Stimulus Capital Projects 399	Total Nonmajor Capital Projects Funds
		Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380	Other Capital Projects 390			
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>								
<b>ASSETS</b>								
Cash and Cash Equivalents	1110	4,245,945.00	0.00	0.00	0.00	0.00	4,245,945.00	
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable, Net	1131	0.00	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	0.00	
Due From Other Agencies	1220	2,365,936.00	0.00	0.00	0.00	0.00	2,365,936.00	
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Insurer	1180	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	
Due From Internal Funds	1142	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	
Inventory	1150	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	
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Assets</b>		<b>6,611,881.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,611,881.00</b>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Assets and Deferred Outflows of Resources</b>		<b>6,611,881.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,611,881.00</b>	
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Cash Overdraft	2125	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	
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	
Accrued Interest Payable	2210	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	
Due to Other Agencies	2230	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	
Due to Internal Funds	2162	0.00	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	0.00	
Pension Liability	2115	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	
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	
Construction Contracts Payable	2140	434,606.00	0.00	0.00	0.00	0.00	434,606.00	
Construction Contracts Payable - Retained Percentage	2150	12,213.00	0.00	0.00	0.00	0.00	12,213.00	
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00	
Matured Interest Payable	2190	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	
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Liabilities</b>		<b>446,819.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>446,819.00</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues	2630	2,168.00	0.00	0.00	0.00	0.00	2,168.00	
<b>Total Deferred Inflows of Resources</b>		<b>2,168.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,168.00</b>	
<b>FUND BALANCES</b>								
<i>Nonspendable:</i>								
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00	
Permanent Fund Principal	2713	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	0.00	
<i>Total Nonspendable Fund Balances</i>	2710	0.00	0.00	0.00	0.00	0.00	0.00	
<i>Restricted for:</i>								
Economic Stabilization	2721	0.00	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	0.00	
State Required Carryover Programs	2723	0.00	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	0.00	
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Projects	2726	6,162,894.00	0.00	0.00	0.00	0.00	6,162,894.00	
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00	
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00	
<i>Total Restricted Fund Balances</i>	2720	<b>6,162,894.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,162,894.00</b>	
<i>Committed to:</i>								
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00	
Contractual Agreements	2732	0.00	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	0.00	0.00	0.00	0.00	0.00	
<i>Total Committed Fund Balances</i>	2730	0.00	0.00	0.00	0.00	0.00	0.00	
<i>Assigned to:</i>								
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00	
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00	
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	0.00	0.00	0.00	0.00	0.00	
<i>Total Assigned Fund Balances</i>	2740	0.00	0.00	0.00	0.00	0.00	0.00	
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Fund Balances</b>	2700	<b>6,162,894.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,162,894.00</b>	
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		<b>6,611,881.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,611,881.00</b>	

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2022

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>ASSETS</b>			
Cash and Cash Equivalents	1110	0.00	36,673,451.00
Investments	1160	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1131	0.00	15,072.00
Interest Receivable on Investments	1170	0.00	0.00
Due From Other Agencies	1220	0.00	8,041,861.00
Due From Budgetary Funds	1141	0.00	0.00
Due From Insurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
Due From Internal Funds	1142	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	13,005.00
Inventory	1150	0.00	1,887,043.00
Prepaid Items	1230	0.00	0.00
Long-Term Investments	1460	0.00	0.00
<b>Total Assets</b>		0.00	46,630,432.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00
<b>Total Assets and Deferred Outflows of Resources</b>		0.00	46,630,432.00
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Cash Overdraft	2125	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	1,481,557.00
Payroll Deductions and Withholdings	2170	0.00	9,869.00
Accounts Payable	2120	0.00	1,321,890.00
Sales Tax Payable	2260	0.00	0.00
Current Notes Payable	2250	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00
Deposits Payable	2220	0.00	0.00
Due to Other Agencies	2230	0.00	407,862.00
Due to Budgetary Funds	2161	0.00	2,310,487.00
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	2116	0.00	0.00
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	434,606.00
Construction Contracts Payable - Retained Percentage	2150	0.00	12,213.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Unearned Revenues	2410	0.00	623,742.00
Unavailable Revenues	2410	0.00	0.00
<b>Total Liabilities</b>		0.00	6,602,226.00
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Deferred Revenues	2630	0.00	2,168.00
<b>Total Deferred Inflows of Resources</b>		0.00	2,168.00
<b>FUND BALANCES</b>			
<i>Nonspendable:</i>			
Inventory	2711	0.00	1,887,043.00
Prepaid Amounts	2712	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00
<i>Total Nonspendable Fund Balances</i>	2710	0.00	1,887,043.00
<i>Restricted for:</i>			
Economic Stabilization	2721	0.00	0.00
Federal Required Carryover Programs	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	0.00
Capital Projects	2726	0.00	6,162,894.00
Restricted for	2729	0.00	22,795,663.00
Restricted for	2729	0.00	0.00
<i>Total Restricted Fund Balances</i>	2720	0.00	28,958,557.00
<i>Committed to:</i>			
Economic Stabilization	2731	0.00	0.00
Contractual Agreements	2732	0.00	0.00
Committed for	2739	0.00	0.00
Committed for	2739	0.00	0.00
<i>Total Committed Fund Balances</i>	2730	0.00	0.00
<i>Assigned to:</i>			
Special Revenue	2741	0.00	0.00
Debt Service	2742	0.00	0.00
Capital Projects	2743	0.00	0.00
Permanent Fund	2744	0.00	0.00
Assigned for	2749	0.00	9,180,438.00
Assigned for	2749	0.00	0.00
<i>Total Assigned Fund Balances</i>	2740	0.00	9,180,438.00
<i>Total Unassigned Fund Balances</i>	2750	0.00	0.00
<b>Total Fund Balances</b>	2700	0.00	40,026,038.00
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		0.00	46,630,432.00

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

**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, 2022**

	Account Number	Special Revenue Funds			
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
<b>REVENUES</b>					
Federal Direct	3100	0.00	6,431,087.00	0.00	6,431,087.00
Federal Through State and Local	3200	49,185,707.00	43,469,604.00	0.00	92,655,311.00
State Sources	3300	332,919.00	32,577.00	0.00	365,496.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 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 Capital Projects	3413, 3421, 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	4,368,517.00	0.00	0.00	4,368,517.00
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		383,800.00	0.00	10,752,630.00	11,136,430.00
Total Local Sources	3400	4,752,317.00	0.00	10,752,630.00	15,504,947.00
<b>Total Revenues</b>		54,270,943.00	49,933,268.00	10,752,630.00	114,956,841.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	0.00	21,907,297.00	0.00	21,907,297.00
Student Support Services	6100	0.00	6,731,929.00	0.00	6,731,929.00
Instructional Media Services	6200	0.00	4,710.00	0.00	4,710.00
Instruction and Curriculum Development Services	6300	0.00	13,491,817.00	0.00	13,491,817.00
Instructional Staff Training Services	6400	0.00	3,006,547.00	0.00	3,006,547.00
Instruction-Related Technology	6500	0.00	1,272,659.00	0.00	1,272,659.00
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	1,989,435.00	0.00	1,989,435.00
School Administration	7300	0.00	11,349.00	0.00	11,349.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	43,950.00	0.00	43,950.00
Food Services	7600	40,311,789.00	0.00	0.00	40,311,789.00
Central Services	7700	0.00	61,729.00	0.00	61,729.00
Student Transportation Services	7800	0.00	69,791.00	0.00	69,791.00
Operation of Plant	7900	0.00	290,371.00	0.00	290,371.00
Maintenance of Plant	8100	0.00	19,813.00	0.00	19,813.00
Administrative Technology Services	8200	0.00	14,564.00	0.00	14,564.00
Community Services	9100	0.00	56,700.00	9,230,212.00	9,286,912.00
<i>Debt Service: (Function 9200)</i>					
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	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	5,558.00	478,843.00	484,401.00
Other Capital Outlay	9300	1,251,761.00	955,049.00	220,347.00	2,427,157.00
<b>Total Expenditures</b>		41,563,550.00	49,933,268.00	9,929,402.00	101,426,220.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		12,707,393.00	0.00	823,228.00	13,530,621.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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)	760	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00
Transfers Out	9700	(3,584,666.00)	0.00	0.00	(3,584,666.00)
<b>Total Other Financing Sources (Uses)</b>		(3,584,666.00)	0.00	0.00	(3,584,666.00)
<b>SPECIAL ITEMS</b>		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		9,122,727.00	0.00	823,228.00	9,945,955.00
Fund Balances, July 1, 2021	2800	15,546,974.00	0.00	8,357,210.00	23,904,184.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	24,669,701.00	0.00	9,180,438.00	33,850,139.00

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

**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, 2022**

	Account Number	Debt Serv			
		SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240
<b>REVENUES</b>					
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	310,687.00	0.00	0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 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 Capital Projects	3413, 3421, 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		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		310,687.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	6200	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	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	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
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	279,000.00	0.00	0.00	0.00
Interest	720	37,300.00	0.00	0.00	0.00
Dues and Fees	730	116.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
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
<b>Total Expenditures</b>		316,416.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(5,729.00)	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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)	760	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		(5,729.00)	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800	18,734.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	13,005.00	0.00	0.00	0.00

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

**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, 2022**

	Account Number	ice Funds			Total Nonmajor Debt Service Funds
		District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	
<b>REVENUES</b>					
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	0.00	0.00	0.00	310,687.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 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 Capital Projects	3413, 3421, 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		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	310,687.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	6200	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	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	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
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	0.00	0.00	0.00	279,000.00
Interest	720	0.00	0.00	0.00	37,300.00
Dues and Fees	730	0.00	0.00	0.00	116.00
Other Debt Service	791	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
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
<b>Total Expenditures</b>		0.00	0.00	0.00	316,416.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>			0.00	0.00	(5,729.00)
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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)	760	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	(5,729.00)
Fund Balances, July 1, 2021	2800	0.00	0.00	0.00	18,734.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	13,005.00

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

**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, 2022**

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340
<b>REVENUES</b>					
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	0.00	0.00	0.00	4,594,110.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 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 Capital Projects	3413, 3421, 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		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	4,594,110.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	6200	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	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	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
<i>Debt Service: (Function 9200)</i>					
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	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	4,594,110.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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)	760	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	(4,594,110.00)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	(4,594,110.00)
<b>SPECIAL ITEMS</b>					
<b>EXTRAORDINARY ITEMS</b>					
<b>Net Change in Fund Balances</b>					
Fund Balances, July 1, 2021	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

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

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Capital Projects Funds			
		District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
<b>REVENUES</b>					
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	0.00	2,366,819.00	0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 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 Capital Projects	3413, 3421, 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		0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	2,366,819.00	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
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	6200	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	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	39,325.00	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
<i>Debt Service: (Function 9200)</i>					
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	3,052.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	1,390,945.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		0.00	1,433,322.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	933,497.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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)	760	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
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>					
		0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		0.00	933,497.00	0.00	0.00
Fund Balances, July 1, 2021	2800	0.00	5,229,397.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	6,162,894.00	0.00	0.00

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

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Total Nonmajor Capital Projects Funds
<b>REVENUES</b>				
Federal Direct	3100	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00
State Sources	3300	0.00	0.00	6,960,929.00
<i>Local Sources:</i>				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	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
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	6,960,929.00
<b>EXPENDITURES</b>				
<i>Current:</i>				
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	39,325.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	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
<i>Debt Service: (Function 9200)</i>				
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	3,052.00
Other Debt Service	791	0.00	0.00	0.00
<i>Capital Outlay:</i>				
Facilities Acquisition and Construction	7420	0.00	0.00	1,390,945.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00
<b>Total Expenditures</b>		0.00	0.00	1,433,322.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	5,527,607.00
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Bonds	3710	0.00	0.00	0.00
Premium on Sale of Bonds	3791	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
Transfers In	3600	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	(4,594,110.00)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	(4,594,110.00)
<b>SPECIAL ITEMS</b>				
		0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				
		0.00	0.00	0.00
<b>Net Change in Fund Balances</b>				
Fund Balances, July 1, 2021	2800	0.00	0.00	5,229,397.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	6,162,894.00

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



**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, 2022**

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Federal Direct	3100	0.00	6,431,087.00
Federal Through State and Local	3200	0.00	92,655,311.00
State Sources	3300	0.00	7,637,112.00
<i>Local Sources:</i>			
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 Debt Service	3412, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	4,368,517.00
Impact Fees	3496	0.00	0.00
Other Local Revenue		0.00	11,136,431.00
Total Local Sources	3400	0.00	15,504,948.00
<b>Total Revenues</b>		0.00	122,228,458.00
<b>EXPENDITURES</b>			
<i>Current:</i>			
Instruction	5000	0.00	21,907,297.00
Student Support Services	6100	0.00	6,731,929.00
Instructional Media Services	6200	0.00	4,710.00
Instruction and Curriculum Development Services	6300	0.00	13,491,817.00
Instructional Staff Training Services	6400	0.00	3,006,547.00
Instruction-Related Technology	6500	0.00	1,272,659.00
Board	7100	0.00	0.00
General Administration	7200	0.00	1,989,435.00
School Administration	7300	0.00	11,349.00
Facilities Acquisition and Construction	7410	0.00	39,325.00
Fiscal Services	7500	0.00	43,950.00
Food Services	7600	0.00	40,311,789.00
Central Services	7700	0.00	61,729.00
Student Transportation Services	7800	0.00	69,791.00
Operation of Plant	7900	0.00	290,371.00
Maintenance of Plant	8100	0.00	19,813.00
Administrative Technology Services	8200	0.00	14,564.00
Community Services	9100	0.00	9,286,863.00
<i>Debt Service: (Function 9200)</i>			
Redemption of Principal	710	0.00	279,000.00
Interest	720	0.00	37,300.00
Dues and Fees	730	0.00	3,168.00
Other Debt Service	791	0.00	0.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	0.00	1,875,346.00
Charter School Local Capital Improvement	7430	0.00	0.00
Other Capital Outlay	9300	0.00	2,427,157.00
<b>Total Expenditures</b>		0.00	103,175,909.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	19,052,549.00
<b>OTHER FINANCING SOURCES (USES)</b>			
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
Proceeds from Special Facility Construction Account	3770	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	3794	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	(8,178,776.00)
<b>Total Other Financing Sources (Uses)</b>		0.00	(8,178,776.00)
<b>SPECIAL ITEMS</b>			
		0.00	0.00
<b>EXTRAORDINARY ITEMS</b>			
		0.00	0.00
<b>Net Change in Fund Balances</b>			
Fund Balances, July 1, 2021		0.00	29,152,315.00
Adjustments to Fund Balances	2800	0.00	(50.00)
Fund Balances, June 30, 2022	2700	0.00	40,026,038.00

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

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS**  
**SPECIAL REVENUE FUND - Food Service**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State and Local	3200	35,620,711.00	49,185,707.00	49,185,707.00	0.00
State Sources	3300	333,648.00	332,919.00	332,919.00	0.00
<i>Local Sources:</i>					
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	3,610,988.00	4,368,517.00	4,368,517.00	0.00
Impact Fees	3496				0.00
Other Local Revenue		310,170.00	383,800.00	383,800.00	0.00
Total Local Sources	3400	3,921,158.00	4,752,317.00	4,752,317.00	0.00
<b>Total Revenues</b>		39,875,517.00	54,270,943.00	54,270,943.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
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				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600	37,116,603.00	41,260,940.00	40,311,789.00	949,151.00
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
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Other Debt Service	791				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300	2,893,586.00	1,807,838.00	1,251,761.00	556,077.00
<b>Total Expenditures</b>		40,010,189.00	43,068,778.00	41,563,550.00	1,505,228.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(134,672.00)	11,202,165.00	12,707,393.00	1,505,228.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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				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	3600				0.00
Transfers Out	9700	(2,311,421.00)	(3,609,965.00)	(3,584,666.00)	25,299.00
<b>Total Other Financing Sources (Uses)</b>		(2,311,421.00)	(3,609,965.00)	(3,584,666.00)	25,299.00
<b>SPECIAL ITEMS</b>					0.00
<b>EXTRAORDINARY ITEMS</b>					0.00
<b>Net Change in Fund Balances</b>		(2,446,093.00)	7,592,200.00	9,122,727.00	1,530,527.00
Fund Balances, July 1, 2021	2800	15,546,974.00	15,546,974.00	15,546,974.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2022	2700	13,100,881.00	23,139,174.00	24,669,701.00	1,530,527.00

**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, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	321,300.00	335,000.00	310,687.00	(24,313.00)
<i>Local Sources:</i>					
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	3496				0.00
Other Local Revenue				64.00	64.00
Total Local Sources	3400	0.00	0.00	64.00	64.00
<b>Total Revenues</b>		321,300.00	335,000.00	310,751.00	(24,249.00)
<b>EXPENDITURES</b>					
<i>Current:</i>					
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				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	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	21,464,000.00	21,464,000.00	21,464,000.00	0.00
Interest	720	16,503,910.00	16,517,610.00	16,503,910.00	13,700.00
Dues and Fees	730	48,278.00	59,779.00	36,366.00	23,413.00
Other Debt Service	791				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
<b>Total Expenditures</b>		38,016,188.00	38,041,389.00	38,004,276.00	37,113.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(37,694,888.00)	(37,706,389.00)	(37,693,525.00)	12,864.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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				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	3600	37,694,888.00	37,706,389.00	37,687,798.00	(18,591.00)
Transfers Out	9700				0.00
<b>Total Other Financing Sources (Uses)</b>		37,694,888.00	37,706,389.00	37,687,798.00	(18,591.00)
<b>SPECIAL ITEMS</b>					
<b>EXTRAORDINARY ITEMS</b>					
					0.00
<b>Net Change in Fund Balances</b>		0.00	0.00	(5,727.00)	(5,727.00)
Fund Balances, July 1, 2021	2800	18,735.00	18,735.00	18,735.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2022	2700	18,735.00	18,735.00	13,008.00	(5,727.00)

**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, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	8,876,781.00	7,958,947.00	7,958,947.00	0.00
<i>Local Sources:</i>					
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	75,148,856.00	75,331,030.00	75,331,031.00	1.00
Local Sales Taxes	3418, 3419	43,957,979.00	60,835,923.00	60,835,923.00	0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496	13,750,000.00	23,601,598.00	23,601,598.00	0.00
Other Local Revenue		490,000.00	531,015.00	578,754.00	47,739.00
Total Local Sources	3400	133,346,835.00	160,299,566.00	160,347,306.00	47,740.00
<b>Total Revenues</b>		142,223,616.00	168,258,513.00	168,306,253.00	47,740.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
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				0.00
Facilities Acquisition and Construction	7410	3,282,293.00	7,179,051.00	27,460,993.00	(20,281,942.00)
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				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730		3,052.00	3,052.00	0.00
Other Debt Service	791				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	164,854,652.00	129,713,393.00	26,074,806.00	103,638,587.00
Charter School Local Capital Improvement	7430				0.00
Charter School Capital Outlay Sales Tax	7440				0.00
Other Capital Outlay	9300	15,073,598.00	13,436,503.00	2,901,421.00	10,535,082.00
<b>Total Expenditures</b>		183,210,543.00	150,331,999.00	56,440,272.00	93,891,727.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(40,986,927.00)	17,926,514.00	111,865,981.00	93,939,467.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	3720				0.00
Sale of Capital Assets	3730		1,747,395.00	1,747,395.00	0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	3770				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	3600	2,311,421.00	3,585,394.00	3,585,394.00	0.00
Transfers Out	9700	(62,567,458.00)	(65,687,898.00)	(65,687,898.00)	0.00
<b>Total Other Financing Sources (Uses)</b>		(60,256,037.00)	(60,355,109.00)	(60,355,109.00)	0.00
<b>SPECIAL ITEMS</b>					0.00
<b>EXTRAORDINARY ITEMS</b>					0.00
<b>Net Change in Fund Balances</b>		(101,242,964.00)	(42,428,595.00)	51,510,872.00	93,939,467.00
Fund Balances, July 1, 2021	2800	160,104,811.00	160,104,811.00	160,104,811.00	0.00
Adjustments to Fund Balances	2891		671,110.00	671,110.00	0.00
Fund Balances, June 30, 2022	2700	58,861,847.00	118,347,326.00	212,286,793.00	93,939,467.00

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**PERMANENT FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300				0.00
<i>Local Sources:</i>					
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	3496				0.00
Other Local Revenue					0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>					
<i>Current:</i>					
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				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	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	8300				0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
<b>Total Expenditures</b>		0.00	0.00	0.00	0.00
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>					
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	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				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	3600				0.00
Transfers Out	9700				0.00
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>					
<b>EXTRAORDINARY ITEMS</b>					
<b>Net Change in Fund Balances</b>		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800				0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

This page intentionally left blank

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING STATEMENT OF NET POSITION  
NONMAJOR ENTERPRISE FUNDS  
June 30, 2022

	Account Number	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
<b>ASSETS</b>									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	375,066.00	0.00	375,066.00
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	32.00	0.00	32.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	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	1,575.00	0.00	1,575.00
Due From Insurer	1180	0.00	0.00	0.00	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	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
Inventory	1150	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
Total current assets		0.00	0.00	0.00	0.00	0.00	376,673.00	0.00	376,673.00
<i>Noncurrent assets:</i>									
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leases Receivable	1425	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
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
<i>Capital Assets:</i>									
Land	1310	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
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	154,670.00	0.00	154,670.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	(129,929.00)	0.00	(129,929.00)
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	48,268.00	0.00	48,268.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	(37,022.00)	0.00	(37,022.00)
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	413,978.00	0.00	413,978.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	(411,106.00)	0.00	(411,106.00)
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	13,881.00	0.00	13,881.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	(13,881.00)	0.00	(13,881.00)
Property Under Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	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	11,174.00	0.00	11,174.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	(11,174.00)	0.00	(11,174.00)
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	0.00	38,859.00	0.00	38,859.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	38,859.00	0.00	38,859.00
Total noncurrent assets		0.00	0.00	0.00	0.00	0.00	38,859.00	0.00	38,859.00
<b>Total Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>415,532.00</b>	<b>0.00</b>	<b>415,532.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
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	1,218,732.00	0.00	1,218,732.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00	0.00	65,051.00	0.00	65,051.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,283,783.00</b>	<b>0.00</b>	<b>1,283,783.00</b>
<b>LIABILITIES</b>									
<i>Current liabilities:</i>									
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	42,914.00	0.00	42,914.00
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	0.00	0.00	0.00	6,661.00	0.00	6,661.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current liabilities		0.00	0.00	0.00	0.00	0.00	49,575.00	0.00	49,575.00
<i>Long-term liabilities:</i>									
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases	2315	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	203,258.00	0.00	203,258.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	178,784.00	0.00	178,784.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	1,652,336.00	0.00	1,652,336.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total long-term liabilities		0.00	0.00	0.00	0.00	0.00	2,034,378.00	0.00	2,034,378.00
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,083,953.00</b>	<b>0.00</b>	<b>2,083,953.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
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
Deficit Net Carrying Amount of Debt Refunding	2620	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
Pension	2640	0.00	0.00	0.00	0.00	0.00	2,363,265.00	0.00	2,363,265.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	36,282.00	0.00	36,282.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,399,547.00</b>	<b>0.00</b>	<b>2,399,547.00</b>
<b>NET POSITION</b>									
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	38,859.00	0.00	38,859.00
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	(2,823,044.00)	0.00	(2,823,044.00)
<b>Total Net Position</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,784,185.00)</b>	<b>0.00</b>	<b>(2,784,185.00)</b>

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

**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, 2022**

	Account Number	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
<b>OPERATING REVENUES</b>									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	7,407,157.00	0.00	7,407,157.00
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	465,484.00	0.00	465,484.00
<b>Total Operating Revenues</b>		0.00	0.00	0.00	0.00	0.00	7,872,641.00	0.00	7,872,641.00
<b>OPERATING EXPENSES</b>									
Salaries	100	0.00	0.00	0.00	0.00	0.00	2,939,300.00	0.00	2,939,300.00
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	593,414.00	0.00	593,414.00
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	207,528.00	0.00	207,528.00
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	139,026.00	0.00	139,026.00
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	32,823.00	0.00	32,823.00
Other	700	0.00	0.00	0.00	0.00	0.00	43,165.00	0.00	43,165.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	8,454.00	0.00	8,454.00
<b>Total Operating Expenses</b>		0.00	0.00	0.00	0.00	0.00	3,963,710.00	0.00	3,963,710.00
<b>Operating Income (Loss)</b>		0.00	0.00	0.00	0.00	0.00	3,908,931.00	0.00	3,908,931.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Investment Income	3430	0.00	0.00	0.00	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
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	0.00	0.00	0.00	3,908,931.00	0.00	3,908,931.00
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	(2,299,000.00)	0.00	(2,299,000.00)
<b>SPECIAL ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change In Net Position</b>		0.00	0.00	0.00	0.00	0.00	1,609,931.00	0.00	1,609,931.00
Net Position, July 1, 2021	2880	0.00	0.00	0.00	0.00	0.00	(2,545,929.00)	0.00	(2,545,929.00)
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	(1,848,187.00)	0.00	(1,848,187.00)
Net Position, June 30, 2022	2780	0.00	0.00	0.00	0.00	0.00	(2,784,185.00)	0.00	(2,784,185.00)

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS  
For the Fiscal Year Ended June 30, 2022

	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	7,411,951.00	0.00	7,411,951.00
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	(1,432,725.00)	0.00	(1,432,725.00)
Payments to employees	0.00	0.00	0.00	0.00	0.00	(3,888,954.00)	0.00	(3,888,954.00)
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	432,661.00	0.00	432,661.00
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	0.00	0.00	0.00	2,522,933.00	0.00	2,522,933.00
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>								
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	0.00	0.00	0.00	0.00	0.00	(2,299,000.00)	0.00	(2,299,000.00)
<b>Net cash provided (used) by noncapital financing activities</b>	0.00	0.00	0.00	0.00	0.00	(2,299,000.00)	0.00	(2,299,000.00)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
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
<b>Net cash provided (used) by capital and related financing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
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
<b>Net cash provided (used) by investing activities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net increase (decrease) in cash and cash equivalents</b>	0.00	0.00	0.00	0.00	0.00	223,933.00	0.00	223,933.00
Cash and cash equivalents - July 1, 2021	0.00	0.00	0.00	0.00	0.00	151,133.00	0.00	151,133.00
Cash and cash equivalents - June 30, 2022	0.00	0.00	0.00	0.00	0.00	375,066.00	0.00	375,066.00
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	3,908,931.00	0.00	3,908,931.00
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	8,454.00	0.00	8,454.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Change in assets and liabilities:</i>								
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	6,370.00	0.00	6,370.00
(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	(1,575.00)	0.00	(1,575.00)
(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	328,940.00	0.00	328,940.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	(19,845.00)	0.00	(19,845.00)
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	(1,043,006.00)	0.00	(1,043,006.00)
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	(658,194.00)	0.00	(658,194.00)
Increase (decrease) in postemployment benefits	0.00	0.00	0.00	0.00	0.00	(7,141.00)	0.00	(7,141.00)
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 liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total adjustments</b>	0.00	0.00	0.00	0.00	0.00	(1,385,997.00)	0.00	(1,385,997.00)
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	0.00	0.00	0.00	2,522,934.00	0.00	2,522,934.00
<b>Noncash investing, capital and financing activities:</b>								
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
Commodities received through USDA program	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, 2022**

	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
<b>ASSETS</b>									
Current assets:									
Cash and Cash Equivalents	1110	0.00	0.00	150,872.00	2,179,559.00	5,176,227.00	0.00	0.00	7,506,658.00
Investments	1160	0.00	0.00	15,732,036.00	0.00	13,059,665.00	0.00	0.00	28,791,701.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	174,336.00	0.00	0.00	174,336.00
Interest Receivable on Investments	1170	0.00	0.00	34,530.00	0.00	28,291.00	0.00	0.00	62,821.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	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	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
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	418,387.00	0.00	0.00	0.00	0.00	418,387.00
Total current assets		0.00	0.00	16,335,825.00	2,179,559.00	18,438,519.00	0.00	0.00	36,953,903.00
Noncurrent assets:									
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leases Receivable	1425	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
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	1315	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
Nondepreciable Capital Assets									
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	1,341,250.00	0.00	0.00	1,341,250.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	(142,501.00)	0.00	0.00	(142,501.00)
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	8,605.00	0.00	0.00	8,605.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	(6,089.00)	0.00	0.00	(6,089.00)
Motor Vehicles	1350	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 Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	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
Depreciable Capital Assets, Net		0.00	0.00	0.00	0.00	1,201,265.00	0.00	0.00	1,201,265.00
Total Capital Assets		0.00	0.00	0.00	0.00	1,201,265.00	0.00	0.00	1,201,265.00
Total noncurrent assets		0.00	0.00	0.00	0.00	1,201,265.00	0.00	0.00	1,201,265.00
<b>Total Assets</b>		0.00	0.00	16,335,825.00	2,179,559.00	19,639,784.00	0.00	0.00	38,155,168.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>									
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
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>LIABILITIES</b>									
Current liabilities:									
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	454,893.00	38,246.00	55,799.00	0.00	0.00	548,938.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	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
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	3,869,793.00	0.00	0.00	0.00	0.00	3,869,793.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	3,239,926.00	680,231.00	4,849,300.00	0.00	0.00	8,769,457.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current liabilities		0.00	0.00	7,564,612.00	718,477.00	4,905,099.00	0.00	0.00	13,188,188.00
Long-term liabilities:									
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases	2315	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	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	8,695,143.00	1,447,296.00	0.00	0.00	0.00	10,142,439.00
Net Other Postemployment Benefits Obligation	2360	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
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities		0.00	0.00	8,695,143.00	1,447,296.00	0.00	0.00	0.00	10,142,439.00
<b>Total Liabilities</b>		0.00	0.00	16,259,755.00	2,165,773.00	4,905,099.00	0.00	0.00	23,330,627.00
<b>DEFERRED INFLOWS OF RESOURCES</b>									
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
Deficit Net Carrying Amount of Debt Refunding	2620	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
Pension	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NET POSITION</b>									
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	1,201,265.00	0.00	0.00	1,201,265.00
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	76,070.00	13,786.00	13,533,420.00	0.00	0.00	13,623,276.00
<b>Total Net Position</b>		0.00	0.00	76,070.00	13,786.00	14,734,685.00	0.00	0.00	14,824,541.00

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

**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, 2022**

	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
<b>OPERATING REVENUES</b>									
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	3,802,972.00	900,000.00	70,783,995.00	0.00	0.00	75,486,967.00
Other Operating Revenues	3489	0.00	0.00	66.00	0.00	606.00	0.00	0.00	672.00
<b>Total Operating Revenues</b>		0.00	0.00	3,803,038.00	900,000.00	70,784,601.00	0.00	0.00	75,487,639.00
<b>OPERATING EXPENSES</b>									
Salaries	100	0.00	0.00	72,415.00	35,355.00	511,119.00	0.00	0.00	618,889.00
Employee Benefits	200	0.00	0.00	18,287.00	8,595.00	156,405.00	0.00	0.00	183,287.00
Purchased Services	300	0.00	0.00	81,707.00	0.00	1,438,531.00	0.00	0.00	1,520,238.00
Energy Services	400	0.00	0.00	0.00	0.00	7,912.00	0.00	0.00	7,912.00
Materials and Supplies	500	0.00	0.00	330.00	0.00	2,560.00	0.00	0.00	2,890.00
Capital Outlay	600	0.00	0.00	259.00	0.00	867.00	0.00	0.00	1,126.00
Other	700	0.00	0.00	6,208,546.00	1,429,624.00	65,483,520.00	0.00	0.00	73,121,690.00
Depreciation/Amortization Expense	780	0.00	0.00	0.00	0.00	28,546.00	0.00	0.00	28,546.00
<b>Total Operating Expenses</b>		0.00	0.00	6,381,544.00	1,473,574.00	67,629,460.00	0.00	0.00	75,484,578.00
<b>Operating Income (Loss)</b>		0.00	0.00	(2,578,506.00)	(573,574.00)	3,155,141.00	0.00	0.00	3,061.00
<b>NONOPERATING REVENUES (EXPENSES)</b>									
Investment Income	3430	0.00	0.00	(539,156.00)	0.00	(447,953.00)	0.00	0.00	(987,109.00)
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
<b>Total Nonoperating Revenues (Expenses)</b>		0.00	0.00	(539,156.00)	0.00	(447,953.00)	0.00	0.00	(987,109.00)
<b>Income (Loss) Before Operating Transfers</b>		0.00	0.00	(3,117,662.00)	(573,574.00)	2,707,188.00	0.00	0.00	(984,048.00)
Transfers In	3600	0.00	0.00	900,000.00	900,000.00	1,000,000.00	0.00	0.00	2,800,000.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	(2,217,662.00)	326,426.00	3,707,188.00	0.00	0.00	1,815,952.00
Net Position, July 1, 2021	2880	0.00	0.00	2,293,732.00	(312,640.00)	11,027,497.00	0.00	0.00	13,008,589.00
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, 2022	2780	0.00	0.00	76,070.00	13,786.00	14,734,685.00	0.00	0.00	14,824,541.00

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
For the Fiscal Year Ended June 30, 2022

	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
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Receipts from customers and users	0.00	0.00	3,802,972.00	900,000.00	70,772,005.00	0.00	0.00	75,474,977.00
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	(5,604,391.00)	(1,023,412.00)	(65,266,420.00)	0.00	0.00	(71,894,223.00)
Payments to employees	0.00	0.00	(116,694.00)	(66,091.00)	(715,657.00)	0.00	0.00	(898,442.00)
Payments for interfund services used	0.00	0.00	1,481,802.00	0.00	0.00	0.00	0.00	1,481,802.00
Other receipts (payments)	0.00	0.00	(457,392.00)	(13,456.00)	(1,397,531.00)	0.00	0.00	(1,868,379.00)
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	(893,703.00)	(202,959.00)	3,392,397.00	0.00	0.00	2,295,735.00
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>								
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	900,000.00	900,000.00	1,000,000.00	0.00	0.00	2,800,000.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash provided (used) by noncapital financing activities</b>	0.00	0.00	900,000.00	900,000.00	1,000,000.00	0.00	0.00	2,800,000.00
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
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	(2,039.00)	0.00	0.00	(2,039.00)
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
<b>Net cash provided (used) by capital and related financing activities</b>	0.00	0.00	0.00	0.00	(2,039.00)	0.00	0.00	(2,039.00)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
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	69,398.00	0.00	59,353.00	0.00	0.00	128,751.00
Purchase of investments	0.00	0.00	(81,444.00)	0.00	(143,734.00)	0.00	0.00	(225,178.00)
<b>Net cash provided (used) by investing activities</b>	0.00	0.00	(12,046.00)	0.00	(84,381.00)	0.00	0.00	(96,427.00)
<b>Net increase (decrease) in cash and cash equivalents</b>	0.00	0.00	(5,749.00)	697,041.00	4,305,977.00	0.00	0.00	4,997,269.00
Cash and cash equivalents - July 1, 2021	0.00	0.00	5,749.00	1,482,518.00	760,174.00	0.00	0.00	2,248,441.00
Cash and cash equivalents - June 30, 2022	0.00	0.00	0.00	2,179,559.00	5,066,151.00	0.00	0.00	7,245,710.00
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>								
Operating income (loss)	0.00	0.00	(2,578,506.00)	(573,574.00)	3,155,141.00	0.00	0.00	3,061.00
<i>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</i>								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	28,547.00	0.00	0.00	28,547.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Change in assets and liabilities:</i>								
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	(11,990.00)	0.00	0.00	(11,990.00)
(Increase) decrease in interest receivable	0.00	0.00	6,297.00	0.00	6,415.00	0.00	0.00	12,712.00
(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	(418,387.00)	0.00	0.00	0.00	0.00	(418,387.00)
(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	(25,992.00)	(22,141.00)	(48,133.00)	0.00	0.00	(96,266.00)
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	36,928.00	(13,456.00)	45,317.00	0.00	0.00	68,789.00
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	1,481,802.00	0.00	0.00	0.00	0.00	1,481,802.00
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	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	0.00	0.00	604,155.00	406,212.00	217,100.00	0.00	0.00	1,227,467.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total adjustments</b>	0.00	0.00	1,684,803.00	370,615.00	237,256.00	0.00	0.00	2,292,674.00
<b>Net cash provided (used) by operating activities</b>	0.00	0.00	(893,703.00)	(202,959.00)	3,392,397.00	0.00	0.00	2,295,735.00
<b>Noncash investing, capital and financing activities:</b>								
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	(81,444.00)	0.00	(143,734.00)	0.00	0.00	(225,178.00)
Commodities received through USDA program	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 FIDUCIARY NET POSITION  
INVESTMENT TRUST FUNDS  
June 30, 2022**

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
<b>ASSETS</b>					
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				
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
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	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2170	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>NET POSITION</b>					
<b>Restricted for:</b>					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
<b>Total Net Position</b>		0.00	0.00	0.00	0.00

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

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**COMBINING STATEMENT OF CHANGES IN NET POSITION**  
**INVESTMENT TRUST FUNDS**  
**For the Fiscal Year Ended June 30, 2022**

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
<b>ADDITIONS</b>					
<i>Contributions:</i>					
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
Total Contributions		0.00	0.00	0.00	0.00
<i>Investment Income:</i>					
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
<b>Total Additions</b>		0.00	0.00	0.00	0.00
<b>DEDUCTIONS</b>					
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
<b>Total Deductions</b>		0.00	0.00	0.00	0.00
<b>Change In Net Position</b>					
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
PRIVATE-PURPOSE TRUST FUNDS  
June 30, 2022

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
<b>ASSETS</b>					
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				
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
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	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2175	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>NET POSITION</b>					
<b>Restricted for:</b>					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
<b>Total Net Position</b>		0.00	0.00	0.00	0.00

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

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING STATEMENT OF CHANGES IN NET POSITION  
PRIVATE-PURPOSE TRUST FUNDS  
For the Fiscal Year Ended June 30, 2022**

	Account Number	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Private-Purpose Trust Fund Name 85X	Total Private-Purpose Trust Funds
<b>ADDITIONS</b>					
<i>Contributions:</i>					
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
Total Contributions		0.00	0.00	0.00	0.00
<i>Investment Income:</i>					
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
<b>Total Additions</b>		0.00	0.00	0.00	0.00
<b>DEDUCTIONS</b>					
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
<b>Total Deductions</b>		0.00	0.00	0.00	0.00
<b>Change In Net Position</b>					
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

This Page Intentionally Left Blank

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

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
PENSION TRUST FUNDS  
June 30, 2022**

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
<b>ASSETS</b>					
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				
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
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
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
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	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2170	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
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
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	0.00
<b>NET POSITION</b>					
<b>Restricted for:</b>					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
<b>Total Net Position</b>		0.00	0.00	0.00	0.00

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



**DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING STATEMENT OF CHANGES IN NET POSITION  
PENSION TRUST FUNDS  
For the Fiscal Year Ended June 30, 2022**

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
<b>ADDITIONS</b>					
<i>Contributions:</i>					
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
Total Contributions		0.00	0.00	0.00	0.00
<i>Investment Income:</i>					
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
<b>Total Additions</b>		0.00	0.00	0.00	0.00
<b>DEDUCTIONS</b>					
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
<b>Total Deductions</b>		0.00	0.00	0.00	0.00
<b>Change In Net Position</b>					
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

This Page Intentionally Left Blank

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
June 30, 2022

	Account Number	School Internal Funds 891	Custodial Fund Name 89X	Custodial Fund Name 89X	Total Custodial Funds
<b>ASSETS</b>					
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
<b>Total Assets</b>		0.00	0.00	0.00	0.00
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
<b>Total Deferred Outflows of Resources</b>					
<b>LIABILITIES</b>					
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		0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
<b>Total Deferred Inflows of Resources</b>					
<b>NET POSITION</b>					
<b>Restricted for:</b>					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	0.00
<b>Total Net Position</b>		0.00	0.00	0.00	0.00

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

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING STATEMENT OF CHANGES IN NET POSITION  
CUSTODIAL FUNDS  
June 30, 2022**

	Account Number	School Internal Funds	Custodial Fund Name	Custodial Fund Name	Total Custodial Funds
<b>ADDITIONS</b>					
Miscellaneous	3495	0.00	0.00	0.00	0.00
<i>Contributions:</i>					
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
Total Contributions		0.00	0.00	0.00	0.00
<i>Investment Earnings:</i>					
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 Earnings		0.00	0.00	0.00	0.00
Less Investment Costs			0.00	0.00	0.00
Net Investment Earnings			0.00	0.00	0.00
<b>Total Additions</b>		0.00	0.00	0.00	0.00
<b>DEDUCTIONS</b>					
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 Expense		0.00	0.00	0.00	0.00
<b>Total Deductions</b>		0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	0.00
Adjustments to net position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	0.00

This Page Intentionally Left Blank

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, 2022

	Account Number	Palm Bay Academy	Pineapple Cove Classical Academy at W. Melbourne	Odyssey Charter School	Sculptor Charter School	Royal Palm Charter School	Educational Horizons Charter School	Imagine Schools at West Melbourne
<b>ASSETS</b>								
Cash and Cash Equivalents	1110	1,522,075.00	6,089,161.00	3,739,578.00	2,370,056.00	853,415.00	524,038.00	328,415.00
Investments	1160	0.00	0.00	0.00	1,143,158.00	0.00	0.00	0.00
Taxes Receivable, net	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, net	1131	0.00	0.00	0.00	6,034.00	0.00	17,045.00	11,025.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	84,346.00	124,463.00	874,376.00	134,253.00	230,821.00	0.00	252,954.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	8,192.00	765.00	30,599.00	0.00	5,022.00	0.00	1,430.00
Internal Balances		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	1,702,270.00	0.00	3,038,585.00	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
Leases Receivable	1425	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
Prepaid Items	1230	0.00	61,399.00	0.00	13,306.00	8,504.00	20,074.00	0.00
Long-Term Investments	1460	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
Other Postemployment Benefits Asset	1410	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
<i>Capital Assets:</i>								
Land	1310	1,711,383.00	950,000.00	2,295,370.00	496,140.00	126,616.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	5,192,850.00	0.00	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		1,711,383.00	6,142,850.00	2,295,370.00	496,140.00	126,616.00	0.00	0.00
Improvements Other Than Buildings	1320	110,108.00	0.00	0.00	249,843.00	345,003.00	31,903.00	0.00
Less Accumulated Depreciation	1329	(103,411.00)	0.00	0.00	(97,093.00)	(328,696.00)	(10,416.00)	0.00
Buildings and Fixed Equipment	1330	8,739,837.00	10,793,819.00	22,574,806.00	4,912,794.00	3,048,517.00	0.00	2,225.00
Less Accumulated Depreciation	1339	(3,476,467.00)	(790,514.00)	(4,101,381.00)	(1,818,481.00)	(165,128.00)	0.00	(2,225.00)
Furniture, Fixtures and Equipment	1340	632,018.00	159,304.00	3,801,868.00	422,967.00	331,521.00	54,631.00	422,116.00
Less Accumulated Depreciation	1349	(581,335.00)	(86,719.00)	(2,383,628.00)	(279,368.00)	(252,190.00)	(34,029.00)	(318,624.00)
Motor Vehicles	1350	23,168.00	0.00	1,147,130.00	225,591.00	0.00	0.00	60,069.00
Less Accumulated Depreciation	1359	(22,052.00)	0.00	(466,157.00)	(28,119.00)	0.00	0.00	(29,498.00)
Property Under Leases	1370	0.00	0.00	0.00	0.00	246,325.00	0.00	0.00
Less Accumulated Amortization	1379	0.00	0.00	0.00	0.00	(246,325.00)	0.00	0.00
Audiovisual Materials	1381	20,134.00	0.00	0.00	0.00	4,870.00	0.00	8,800.00
Less Accumulated Depreciation	1388	(20,134.00)	0.00	0.00	0.00	(1,198.00)	0.00	(4,853.00)
Computer Software	1382	0.00	0.00	21,059.00	0.00	0.00	0.00	10,466.00
Less Accumulated Amortization	1389	0.00	0.00	(21,059.00)	0.00	0.00	0.00	(10,466.00)
Depreciable Capital Assets, Net		5,321,866.00	10,075,890.00	20,572,638.00	3,588,134.00	2,983,699.00	42,089.00	138,010.00
Total Capital Assets		7,033,249.00	16,218,740.00	22,868,008.00	4,084,274.00	3,109,315.00	42,089.00	138,010.00
<b>Total Assets</b>		<b>10,350,132.00</b>	<b>22,494,528.00</b>	<b>30,551,146.00</b>	<b>7,751,081.00</b>	<b>4,207,077.00</b>	<b>603,246.00</b>	<b>731,834.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	2,314,125.00	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
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>2,314,125.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>								
Cash Overdraft	2125	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
Payroll Deductions and Withholdings	2170	262,918.00	284,311.00	716,131.00	277,793.00	81,384.00	0.00	162,016.00
Accounts Payable	2120	5,232.00	60,888.00	358,121.00	23,817.00	25,939.00	16,691.00	2,788.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	69,348.00	0.00	87,951.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	17,260.00	0.00	0.00	0.00	323,666.00
Due to Fiscal Agent	2240	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
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	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	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	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
<i>Long-Term Liabilities:</i>								
<i>Portion Due Within One Year:</i>								
Notes Payable	2310	425,245.00	0.00	0.00	158,120.00	42,962.00	0.00	0.00
Obligations Under Leases	2315	0.00	0.00	38,632.00	0.00	0.00	2,571.00	0.00
Bonds Payable	2320	285,000.00	150,000.00	198,750.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	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
Estimated PECO Advance Payable	2370	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
Derivative Instrument	2390	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		710,245.00	150,000.00	237,382.00	158,120.00	42,962.00	2,571.00	0.00
<i>Portion Due After One Year:</i>								
Notes Payable	2310	149,900.00	0.00	1,604,456.00	4,868,527.00	2,885,527.00	0.00	0.00
Obligations Under Leases	2315	0.00	0.00	419,941.00	0.00	0.00	8,829.00	0.00
Bonds Payable	2320	14,325,000.00	23,710,878.00	22,183,279.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	57,202.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	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
Estimated PECO Advance Payable	2370	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
Derivative Instrument	2390	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due in More than One Year		14,474,900.00	23,710,878.00	24,207,676.00	4,925,729.00	2,885,527.00	8,829.00	0.00
Total Long-Term Liabilities		15,185,145.00	23,860,878.00	24,445,058.00	5,083,849.00	2,928,489.00	11,400.00	0.00
<b>Total Liabilities</b>		<b>15,453,295.00</b>	<b>24,275,425.00</b>	<b>25,536,570.00</b>	<b>5,473,410.00</b>	<b>3,035,812.00</b>	<b>28,091.00</b>	<b>488,470.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Accumulated Increase in Fair Value of Hedging Derivatives	2610	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
Deferred Revenue	2630	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	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>								
Net Investment in Capital Assets	2770	(3,275,356.00)	(7,642,138.00)	468,069.00	200,786.00	180,826.00	30,689.00	138,010.00
<i>Restricted For:</i>								
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Service	2780	59,540.00	0.00	0.00	0.00	0.00	0.00	103,923.00
Debt Service	2780	1,702,270.00	3,447,753.00	1,407,123.00	1,143,158.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	1,631,462.00	0.00	0.00	0.00	0.00
Other Purposes	2780	0.00	62,164.00	0.00	200,990.00	0.00	0.00	0.00
Unrestricted	2790	(1,275,492.00)	2,351,324.00	1,507,922.00	732,737.00	990,439.00	544,466.00	1,431.00
<b>Total Net Position</b>		<b>(2,789,038.00)</b>	<b>(1,780,897.00)</b>	<b>5,014,576.00</b>	<b>2,277,671.00</b>	<b>1,171,265.00</b>	<b>575,155.00</b>	<b>243,364.00</b>

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, 2022

	Account Number	Emma Jewel Charter Academy	Viera Charter School	Odyssey Preparatory Academy	Pineapple Cove Classical Academy	Pinecrest Academy Space Coast	Brevard Schools Foundation	Total Nonmajor Component Units
<b>ASSETS</b>								
Cash and Cash Equivalents	1110	82,581.00	6,269,064.00	1,317,081.00	3,477,836.00	21,162.00	897,432.00	27,491,894.00
Investments	1160	0.00	0.00	0.00	0.00	100,000.00	2,579,056.00	3,822,214.00
Taxes Receivable, net	1120	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, net	1131	0.00	0.00	0.00	0.00	0.00	366,503.00	400,607.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	142,787.00	425,077.00	166,157.00	186,153.00	702,747.00	0.00	3,324,134.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	15,511.00	0.00	0.00	10,000.00	0.00	0.00	71,519.00
Internal Balances		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	431,076.00	0.00	0.00	0.00	5,171,931.00
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leases Receivable	1425	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	167,385.00	167,385.00
Prepaid Items	1230	19,181.00	0.00	289.00	90,857.00	82,429.00	1,972,361.00	2,268,400.00
Long-Term Investments	1460	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
Other Postemployment Benefits Asset	1410	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
<i>Capital Assets:</i>								
Land	1310	0.00	3,581,082.00	676,578.00	1,133,161.00	0.00	0.00	10,970,330.00
Land Improvements - Nondepreciable	1315	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	5,192,850.00
Nondepreciable Capital Assets		0.00	3,581,082.00	676,578.00	1,133,161.00	0.00	0.00	16,163,180.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	736,857.00
Less Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	(539,616.00)
Buildings and Fixed Equipment	1330	1,981,527.00	25,709,997.00	2,783,091.00	25,854,972.00	0.00	0.00	106,401,585.00
Less Accumulated Depreciation	1339	(351,562.00)	(1,537,762.00)	(426,021.00)	(1,849,311.00)	0.00	0.00	(14,518,852.00)
Furniture, Fixtures and Equipment	1340	316,296.00	645,930.00	844,997.00	653,959.00	1,175,668.00	5,795.00	9,467,070.00
Less Accumulated Depreciation	1349	(152,641.00)	(316,856.00)	(531,624.00)	(276,293.00)	(184,743.00)	(3,890.00)	(5,401,940.00)
Motor Vehicles	1350	215,345.00	0.00	0.00	17,500.00	0.00	0.00	1,688,803.00
Less Accumulated Depreciation	1359	(1,795.00)	0.00	0.00	(875.00)	0.00	0.00	(548,496.00)
Property Under Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	246,325.00
Less Accumulated Amortization	1379	0.00	0.00	0.00	0.00	0.00	0.00	(246,325.00)
Audiovisual Materials	1381	0.00	0.00	0.00	0.00	97,682.00	0.00	131,486.00
Less Accumulated Depreciation	1388	0.00	0.00	0.00	0.00	(18,739.00)	0.00	(44,924.00)
Computer Software	1382	0.00	5,249.00	144,472.00	0.00	0.00	0.00	181,246.00
Less Accumulated Amortization	1389	0.00	(3,949.00)	(144,472.00)	0.00	0.00	0.00	(179,946.00)
Depreciable Capital Assets, Net		2,007,170.00	24,502,609.00	2,670,443.00	24,399,952.00	1,069,868.00	1,905.00	97,373,273.00
Total Capital Assets		2,007,170.00	28,083,691.00	3,347,021.00	25,533,113.00	1,069,868.00	1,905.00	113,536,453.00
<b>Total Assets</b>		<b>2,267,230.00</b>	<b>34,777,832.00</b>	<b>5,261,624.00</b>	<b>29,297,959.00</b>	<b>1,976,206.00</b>	<b>5,984,642.00</b>	<b>156,254,537.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	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	2,314,125.00
Pension	1940	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
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,314,125.00</b>
<b>LIABILITIES</b>								
Cash Overdraft	2125	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
Payroll Deductions and Withholdings	2170	0.00	552,260.00	203,025.00	442,936.00	101,133.00	95,513.00	3,179,420.00
Accounts Payable	2120	211,776.00	122,530.00	6,600.00	66,195.00	79,057.00	39,354.00	1,018,988.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	433,391.00	0.00	831,856.00	0.00	0.00	1,422,546.00
Deposits Payable	2220	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	21,221.00	0.00	0.00	362,147.00
Due to Fiscal Agent	2240	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
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	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	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	18,901.00	0.00	0.00	0.00	20,000.00	38,901.00
<i>Long-Term Liabilities:</i>								
<i>Portion Due Within One Year:</i>								
Notes Payable	2310	116,653.00	0.00	0.00	0.00	8,043.00	0.00	751,023.00
Obligations Under Leases	2315	0.00	0.00	11,110.00	0.00	0.00	0.00	52,313.00
Bonds Payable	2320	0.00	285,975.00	66,250.00	236,161.00	0.00	0.00	1,222,136.00
Liability for Compensated Absences	2330	0.00	17,450.00	0.00	0.00	0.00	0.00	17,450.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	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
Estimated PECO Advance Payable	2370	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
Derivative Instrument	2390	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Due Within One Year</b>		<b>116,653.00</b>	<b>303,425.00</b>	<b>77,360.00</b>	<b>236,161.00</b>	<b>8,043.00</b>	<b>0.00</b>	<b>2,042,922.00</b>
<i>Portion Due After One Year:</i>								
Notes Payable	2310	330,231.00	0.00	403,880.00	0.00	44,319.00	0.00	10,286,840.00
Obligations Under Leases	2315	0.00	0.00	24,090.00	0.00	0.00	0.00	452,860.00
Bonds Payable	2320	0.00	32,961,413.00	3,669,910.00	31,342,624.00	0.00	0.00	128,193,104.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	57,202.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	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
Estimated PECO Advance Payable	2370	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	1,641,741.00	0.00	1,641,741.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Due in More than One Year</b>		<b>330,231.00</b>	<b>32,961,413.00</b>	<b>4,097,880.00</b>	<b>31,342,624.00</b>	<b>1,686,060.00</b>	<b>0.00</b>	<b>140,631,747.00</b>
<b>Total Long-Term Liabilities</b>		<b>446,884.00</b>	<b>33,264,833.00</b>	<b>4,175,240.00</b>	<b>31,578,785.00</b>	<b>1,694,103.00</b>	<b>0.00</b>	<b>142,674,669.00</b>
<b>Total Liabilities</b>		<b>658,660.00</b>	<b>34,391,920.00</b>	<b>4,384,865.00</b>	<b>32,940,993.00</b>	<b>1,874,293.00</b>	<b>154,867.00</b>	<b>148,696,671.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Accumulated Increase in Fair Value of Hedging Derivatives	2610	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
Deferred Revenue	2630	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	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>								
Net Investment in Capital Assets	2770	1,560,286.00	(1,138,054.00)	94,550.00	(6,045,672.00)	625,991.00	0.00	(14,802,013.00)
<i>Restricted For:</i>								
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00	0.00	0.00	163,463.00
Debt Service	2780	0.00	2,392,830.00	253,074.00	2,094,526.00	0.00	0.00	12,440,734.00
Capital Projects	2780	0.00	0.00	178,002.00	0.00	0.00	0.00	1,809,464.00
Other Purposes	2780	0.00	780,424.00	0.00	0.00	0.00	5,073,640.00	6,117,218.00
Unrestricted	2790	48,284.00	(1,649,288.00)	351,133.00	308,112.00	(524,078.00)	756,135.00	4,143,125.00
<b>Total Net Position</b>		<b>1,608,570.00</b>	<b>385,912.00</b>	<b>87</b>				

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**COMBINING STATEMENT OF ACTIVITIES**  
**NONMAJOR COMPONENT UNITS**  
**Palm Bay Academy**  
**For the Fiscal Year Ended June 30, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	1,898,384.00	0.00	324,956.00	0.00	(1,573,428.00)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	24,362.00	0.00	0.00	0.00	(24,362.00)
Instruction and Curriculum Development Services	6300	5,331.00	0.00	0.00	0.00	(5,331.00)
Instructional Staff Training Services	6400	970.00	0.00	0.00	0.00	(970.00)
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	24,621.00	0.00	0.00	0.00	(24,621.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	772,578.00	0.00	0.00	0.00	(772,578.00)
Facilities Acquisition and Construction	7400	261,746.00	0.00	0.00	0.00	(261,746.00)
Fiscal Services	7500	83,750.00	0.00	0.00	0.00	(83,750.00)
Food Services	7600	231,645.00	0.00	244,906.00	0.00	13,261.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	149,606.00	0.00	0.00	0.00	(149,606.00)
Operation of Plant	7900	270,321.00	0.00	0.00	0.00	(270,321.00)
Maintenance of Plant	8100	25,926.00	0.00	0.00	0.00	(25,926.00)
Administrative Technology Services	8200	56,131.00	0.00	0.00	0.00	(56,131.00)
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	683,794.00	0.00	0.00	0.00	(683,794.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
<b>Total Component Unit Activities</b>		<b>4,489,165.00</b>	<b>0.00</b>	<b>569,862.00</b>	<b>0.00</b>	<b>(3,919,303.00)</b>

**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	4,066,527.00
Investment Earnings	0.00
Miscellaneous	487,545.00
PPP loan forgiveness	0.00
Special Items (loss on disposal of assets)	0.00
Extraordinary Items	0.00
Transfers	0.00

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Position**

Net Position, July 1, 2021	(3,423,807.00)
Adjustments to Net Position	0.00
Net Position, June 30, 2022	(2,789,038.00)

0.00
0.00
0.00
0.00
4,066,527.00
0.00
487,545.00
0.00
0.00
0.00
0.00
4,554,072.00
634,769.00
(3,423,807.00)
0.00
(2,789,038.00)

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)  
NONMAJOR COMPONENT UNITS  
Pineapple Cove Classical Academy at W. Melbourne  
For the Fiscal Year Ended June 30, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	2,838,471.00	0.00	52,133.00	0.00	(2,786,338.00)
Student Support Services	6100	110,862.00	0.00	0.00	0.00	(110,862.00)
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	36,258.00	0.00	32,041.00	0.00	(4,217.00)
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	876,971.00	0.00	0.00	0.00	(876,971.00)
Facilities Acquisition and Construction	7400	458,264.00	0.00	0.00	533,128.00	74,864.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	229,111.00	186,367.00	64,511.00	0.00	21,767.00
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	625,386.00	0.00	48,838.00	0.00	(576,548.00)
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	175,663.00	220,748.00	12,132.00	0.00	57,217.00
Interest on Long-Term Debt	9200	844,257.00	0.00	0.00	0.00	(844,257.00)
Proprietary and Fiduciary Expense	9900	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
<b>Total Component Unit Activities</b>		<b>6,195,243.00</b>	<b>407,115.00</b>	<b>209,655.00</b>	<b>533,128.00</b>	<b>(5,045,345.00)</b>

**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	4,709,302.00
Investment Earnings	0.00
Miscellaneous	23,642.00
PPP loan forgiveness	495,000.00
Special Items (loss on disposal of assets)	0.00
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	<b>5,227,944.00</b>
<b>Change in Net Position</b>	<b>182,599.00</b>
Net Position, July 1, 2021	(1,903,831.00)
Adjustments to Net Position	(59,665.00)
Net Position, June 30, 2022	(1,780,897.00)

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**NONMAJOR COMPONENT UNITS**  
**Odyssey Charter School**  
**For the Fiscal Year Ended June 30, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	8,007,168.00	0.00	1,115,715.00	0.00	(6,891,453.00)
Student Support Services	6100	173,610.00	0.00	163,754.00	0.00	(9,856.00)
Instructional Media Services	6200	268.00	0.00	0.00	0.00	(268.00)
Instruction and Curriculum Development Services	6300	166,138.00	0.00	125,610.00	0.00	(40,528.00)
Instructional Staff Training Services	6400	25,458.00	0.00	12,707.00	0.00	(12,751.00)
Instruction-Related Technology	6500	407,543.00	0.00	64,040.00	0.00	(343,503.00)
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	2,681,494.00	0.00	55,690.00	0.00	(2,625,804.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	134,349.00	0.00	0.00	0.00	(134,349.00)
Food Services	7600	807,347.00	66,910.00	582,461.00	0.00	(157,976.00)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	563,516.00	0.00	0.00	0.00	(563,516.00)
Operation of Plant	7900	1,612,616.00	0.00	22,824.00	1,749,287.00	159,495.00
Maintenance of Plant	8100	120,043.00	0.00	0.00	0.00	(120,043.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	115,895.00	182,780.00	0.00	0.00	66,885.00
Interest on Long-Term Debt	9200	1,174,515.00	0.00	0.00	0.00	(1,174,515.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
<b>Total Component Unit Activities</b>		<b>15,989,960.00</b>	<b>249,690.00</b>	<b>2,142,801.00</b>	<b>1,749,287.00</b>	<b>(11,848,182.00)</b>

**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

PPP loan forgiveness

Special Items (loss on disposal of assets)

Extraordinary Items

Transfers

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Position**

Net Position, July 1, 2021

Adjustments to Net Position

Net Position, June 30, 2022

0.00
0.00
0.00
0.00
11,609,415.00
0.00
100,029.00
0.00
0.00
0.00
0.00
0.00
11,709,444.00
(138,738.00)
5,153,314.00
0.00
5,014,576.00



**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**NONMAJOR COMPONENT UNITS**  
**Sculptor Charter School**  
**For the Fiscal Year Ended June 30, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	3,012,506.00	162,112.00	28,074.00	0.00	(2,822,320.00)
Student Support Services	6100	95,497.00	0.00	0.00	0.00	(95,497.00)
Instructional Media Services	6200	132,927.00	0.00	0.00	0.00	(132,927.00)
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	11,049.00	0.00	0.00	0.00	(11,049.00)
Instruction-Related Technology	6500	86,627.00	0.00	0.00	0.00	(86,627.00)
Board	7100	17,045.00	0.00	0.00	0.00	(17,045.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	417,000.00	0.00	0.00	0.00	(417,000.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	16,415.00	0.00	0.00	0.00	(16,415.00)
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	86,321.00	0.00	0.00	0.00	(86,321.00)
Operation of Plant	7900	411,407.00	0.00	0.00	0.00	(411,407.00)
Maintenance of Plant	8100	6,829.00	0.00	0.00	0.00	(6,829.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	38,394.00	93,770.00	0.00	0.00	55,376.00
Interest on Long-Term Debt	9200	364,550.00	0.00	0.00	0.00	(364,550.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
<b>Total Component Unit Activities</b>		<b>4,696,567.00</b>	<b>255,882.00</b>	<b>28,074.00</b>	<b>0.00</b>	<b>(4,412,611.00)</b>

**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
- PPP loan forgiveness
- Special Items (loss on disposal of assets)
- Extraordinary Items
- Transfers

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Position**

- Net Position, July 1, 2021
- Adjustments to Net Position
- Net Position, June 30, 2022

	0.00
	0.00
	0.00
	0.00
	4,656,801.00
	0.00
	83,359.00
	0.00
	(434.00)
	0.00
	0.00
	4,739,726.00
	327,115.00
	1,950,556.00
	0.00
	2,277,671.00

**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, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	1,728,794.00	0.00	216,381.00	0.00	(1,512,413.00)
Student Support Services	6100	48,913.00	0.00	3,488.00	0.00	(45,425.00)
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	80,470.00	0.00	79,434.00	36,839.00	35,803.00
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	537,964.00	0.00	40.00	0.00	(537,924.00)
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	119,245.00	496.00	131,002.00	0.00	12,253.00
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	180,625.00	0.00	7,754.00	95,488.00	(77,383.00)
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	34,060.00	0.00	0.00	0.00	(34,060.00)
Interest on Long-Term Debt	9200	199,203.00	0.00	0.00	168,586.00	(30,617.00)
Proprietary and Fiduciary Expense	9900	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
<b>Total Component Unit Activities</b>		<b>2,929,274.00</b>	<b>496.00</b>	<b>438,099.00</b>	<b>300,913.00</b>	<b>(2,189,766.00)</b>

**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  
 PPP loan forgiveness  
 Special Items (loss on disposal of assets)  
 Extraordinary Items  
 Transfers

0.00
0.00
0.00
0.00
2,384,317.00
0.00
81,782.00
392,860.00
0.00
0.00
0.00
2,858,959.00
669,193.00
522,990.00
(20,918.00)
1,171,265.00

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Position**

Net Position, July 1, 2021  
 Adjustments to Net Position  
 Net Position, June 30, 2022

**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, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	473,143.00	0.00	0.00	0.00	(473,143.00)
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	13,401.00	0.00	0.00	0.00	(13,401.00)
General Administration	7200	161,473.00	0.00	0.00	0.00	(161,473.00)
School Administration	7300	144,796.00	0.00	0.00	0.00	(144,796.00)
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	232,543.00	0.00	0.00	0.00	(232,543.00)
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	548.00	0.00	0.00	0.00	(548.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
<b>Total Component Unit Activities</b>		<b>1,025,904.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,025,904.00)</b>

**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	1,093,730.00
Investment Earnings	0.00
Miscellaneous	1,943.00
PPP loan forgiveness	132,000.00
Special Items (loss on disposal of assets)	0.00
Extraordinary Items	0.00
Transfers	0.00

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Position**

Net Position, July 1, 2021	373,386.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	575,155.00

0.00
0.00
0.00
0.00
1,093,730.00
0.00
1,943.00
132,000.00
0.00
0.00
0.00
1,227,673.00
201,769.00
373,386.00
0.00
575,155.00

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**NONMAJOR COMPONENT UNITS**  
**Imagine Schools at West Melbourne**  
**For the Fiscal Year Ended June 30, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	2,290,910.00	0.00	341,108.00	0.00	(1,949,802.00)
Student Support Services	6100	60,454.00	0.00	30,600.00	0.00	(29,854.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	52,434.00	0.00	52,434.00	0.00	0.00
Instructional Staff Training Services	6400	100.00	0.00	100.00	0.00	0.00
Instruction-Related Technology	6500	160,695.00	0.00	160,695.00	0.00	0.00
Board	7100	31,746.00	0.00	0.00	0.00	(31,746.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	1,191,846.00	0.00	0.00	0.00	(1,191,846.00)
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	386,457.00	0.00	380,791.00	0.00	(5,666.00)
Central Services	7700	1,260.00	0.00	0.00	0.00	(1,260.00)
Student Transportation Services	7800	147,581.00	0.00	1,337.00	0.00	(146,244.00)
Operation of Plant	7900	1,289,634.00	0.00	0.00	320,038.00	(969,596.00)
Maintenance of Plant	8100	180,170.00	0.00	0.00	0.00	(180,170.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	73,008.00	114,534.00	0.00	0.00	41,526.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		37,127.00				(37,127.00)
<b>Total Component Unit Activities</b>		<b>5,903,422.00</b>	<b>114,534.00</b>	<b>967,065.00</b>	<b>320,038.00</b>	<b>(4,501,785.00)</b>

**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	4,130,238.00
Investment Earnings	0.00
Miscellaneous	369,505.00
PPP loan forgiveness	0.00
Special Items (loss on disposal of assets)	0.00
Extraordinary Items	0.00
Transfers	0.00

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Position**

Net Position, July 1, 2021	245,406.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	243,364.00

0.00
0.00
0.00
0.00
4,130,238.00
0.00
369,505.00
0.00
0.00
0.00
0.00
0.00
4,499,743.00
(2,042.00)
245,406.00
0.00
243,364.00

**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, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	2,219,817.00	0.00	597,086.00	0.00	(1,622,731.00)
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	145,894.00	0.00	0.00	0.00	(145,894.00)
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	9,419.00	0.00	0.00	0.00	(9,419.00)
General Administration	7200	97,692.00	0.00	0.00	0.00	(97,692.00)
School Administration	7300	597,022.00	0.00	0.00	0.00	(597,022.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	34,375.00	0.00	0.00	0.00	(34,375.00)
Food Services	7600	301,229.00	0.00	222,862.00	0.00	(78,367.00)
Central Services	7700	1,115.00	0.00	0.00	0.00	(1,115.00)
Student Transportation Services	7800	115,552.00	0.00	38,013.00	0.00	(77,539.00)
Operation of Plant	7900	310,124.00	0.00	0.00	224,221.00	(85,903.00)
Maintenance of Plant	8100	142,052.00	0.00	0.00	0.00	(142,052.00)
Administrative Technology Services	8200	34,786.00	0.00	0.00	0.00	(34,786.00)
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	15,374.00	0.00	0.00	0.00	(15,374.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
<b>Total Component Unit Activities</b>		<b>4,024,451.00</b>	<b>0.00</b>	<b>857,961.00</b>	<b>224,221.00</b>	<b>(2,942,269.00)</b>

**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	2,699,138.00
Investment Earnings	0.00
Miscellaneous	823,355.00
PPP loan forgiveness	0.00
Special Items (loss on disposal of assets)	0.00
Extraordinary Items	0.00
Transfers	0.00

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Position**

Net Position, July 1, 2021	1,028,346.00
Adjustments to Net Position	0.00
Net Position, June 30, 2022	1,608,570.00

0.00
0.00
0.00
0.00
2,699,138.00
0.00
823,355.00
0.00
0.00
0.00
0.00
0.00
3,522,493.00
580,224.00
1,028,346.00
0.00
1,608,570.00

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**NONMAJOR COMPONENT UNITS**  
**Viera Charter School**  
**For the Fiscal Year Ended June 30, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	5,797,983.00	0.00	387,669.00	0.00	(5,410,314.00)
Student Support Services	6100	139,896.00	0.00	0.00	0.00	(139,896.00)
Instructional Media Services	6200	13,931.00	0.00	0.00	0.00	(13,931.00)
Instruction and Curriculum Development Services	6300	115,843.00	0.00	0.00	0.00	(115,843.00)
Instructional Staff Training Services	6400	11,391.00	0.00	0.00	0.00	(11,391.00)
Instruction-Related Technology	6500	133,475.00	0.00	0.00	0.00	(133,475.00)
Board	7100	129,364.00	0.00	0.00	0.00	(129,364.00)
General Administration	7200	411,881.00	0.00	0.00	0.00	(411,881.00)
School Administration	7300	664,475.00	0.00	0.00	0.00	(664,475.00)
Facilities Acquisition and Construction	7400	740,082.00	0.00	0.00	0.00	(740,082.00)
Fiscal Services	7500	427,055.00	0.00	0.00	0.00	(427,055.00)
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	486,291.00	0.00	0.00	0.00	(486,291.00)
Operation of Plant	7900	1,057,611.00	0.00	0.00	0.00	(1,057,611.00)
Maintenance of Plant	8100	149,481.00	0.00	0.00	0.00	(149,481.00)
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	887,703.00	0.00	0.00	0.00	(887,703.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
<b>Total Component Unit Activities</b>		<b>11,166,462.00</b>	<b>0.00</b>	<b>387,669.00</b>	<b>0.00</b>	<b>(10,778,793.00)</b>

**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

PPP loan forgiveness

Special Items (loss on disposal of assets)

Extraordinary Items

Transfers

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Position**

Net Position, July 1, 2021

Adjustments to Net Position

Net Position, June 30, 2022

0.00
0.00
0.00
0.00
10,050,641.00
0.00
474,165.00
904,920.00
0.00
0.00
0.00
11,429,726.00
650,933.00
(265,021.00)
0.00
385,912.00

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**NONMAJOR COMPONENT UNITS**  
**Odyssey Preparatory Academy**  
**For the Fiscal Year Ended June 30, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	2,121,473.00	0.00	284,869.00	0.00	(1,836,604.00)
Student Support Services	6100	93,812.00	0.00	82,903.00	0.00	(10,909.00)
Instructional Media Services	6200	8,793.00	0.00	0.00	0.00	(8,793.00)
Instruction and Curriculum Development Services	6300	112,918.00	3,820.00	112,918.00	0.00	3,820.00
Instructional Staff Training Services	6400	8,898.00	0.00	2,500.00	0.00	(6,398.00)
Instruction-Related Technology	6500	74,900.00	0.00	10,367.00	0.00	(64,533.00)
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	739,579.00	0.00	0.00	0.00	(739,579.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	28,272.00	0.00	0.00	0.00	(28,272.00)
Food Services	7600	187,989.00	68,575.00	136,353.00	0.00	16,939.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	128,123.00	0.00	780.00	0.00	(127,343.00)
Operation of Plant	7900	381,546.00	0.00	3,809.00	433,243.00	55,506.00
Maintenance of Plant	8100	9,432.00	0.00	0.00	0.00	(9,432.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	18,164.00	17,036.00	0.00	0.00	(1,128.00)
Interest on Long-Term Debt	9200	163,973.00	0.00	0.00	0.00	(163,973.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
<b>Total Component Unit Activities</b>		<b>4,077,872.00</b>	<b>89,431.00</b>	<b>634,499.00</b>	<b>433,243.00</b>	<b>(2,920,699.00)</b>

**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
- PPP loan forgiveness
- Special Items (loss on disposal of assets)
- Extraordinary Items
- Transfers

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Position**

- Net Position, July 1, 2021
- Adjustments to Net Position
- Net Position, June 30, 2022

	0.00
	0.00
	0.00
	0.00
	3,130,474.00
	0.00
	3,405.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	3,133,879.00
	213,180.00
	663,579.00
	0.00
	876,759.00

**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, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	4,254,739.00	0.00	61,713.00	0.00	(4,193,026.00)
Student Support Services	6100	280,814.00	0.00	0.00	0.00	(280,814.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	1,251.00	0.00	1,251.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	56,819.00	0.00	30,503.00	0.00	(26,316.00)
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	1,353,275.00	0.00	0.00	0.00	(1,353,275.00)
Facilities Acquisition and Construction	7400	1,364,978.00	0.00	0.00	0.00	(1,364,978.00)
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	308,081.00	162,677.00	107,706.00	0.00	(37,698.00)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	875.00	0.00	0.00	0.00	(875.00)
Operation of Plant	7900	641,935.00	0.00	87,005.00	12,800.00	(542,130.00)
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	253,139.00	228,186.00	12,973.00	0.00	(11,980.00)
Interest on Long-Term Debt	9200	1,682,698.00	0.00	0.00	728,249.00	(954,449.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
<b>Total Component Unit Activities</b>		<b>10,198,604.00</b>	<b>390,863.00</b>	<b>301,151.00</b>	<b>741,049.00</b>	<b>(8,765,541.00)</b>

**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

PPP loan forgiveness

Special Items (loss on disposal of assets)

Extraordinary Items

Transfers

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Position**

Net Position, July 1, 2021

Adjustments to Net Position

Net Position, June 30, 2022

	0.00
	0.00
	0.00
	0.00
	6,417,331.00
	0.00
	294,318.00
	803,930.00
	0.00
	0.00
	0.00
	7,515,579.00
	(1,249,962.00)
	(2,761,862.00)
	368,790.00
	(3,643,034.00)



**DISTRICT SCHOOL BOARD OF BREVARD COUNTY**  
**COMBINING STATEMENT OF ACTIVITIES (CONTINUED)**  
**NONMAJOR COMPONENT UNITS**  
**Pinecrest Academy Space Coast**  
**For the Fiscal Year Ended June 30, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	1,767,324.00	0.00	641,149.00	0.00	(1,126,175.00)
Student Support Services	6100	22,564.00	0.00	0.00	0.00	(22,564.00)
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	6,490.00	0.00	0.00	0.00	(6,490.00)
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	13,650.00	0.00	0.00	0.00	(13,650.00)
General Administration	7200	88,155.00	0.00	0.00	0.00	(88,155.00)
School Administration	7300	399,056.00	0.00	0.00	0.00	(399,056.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	54,525.00	0.00	0.00	0.00	(54,525.00)
Food Services	7600	184,574.00	38,548.00	31,106.00	0.00	(114,920.00)
Central Services	7700	99,428.00	0.00	0.00	0.00	(99,428.00)
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	792,499.00	0.00	0.00	358,143.00	(434,356.00)
Maintenance of Plant	8100	90,734.00	0.00	0.00	0.00	(90,734.00)
Administrative Technology Services	8200	40,890.00	0.00	0.00	0.00	(40,890.00)
Community Services	9100	6,395.00	17,146.00	0.00	0.00	10,751.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
<b>Total Component Unit Activities</b>		<b>3,566,284.00</b>	<b>55,694.00</b>	<b>672,255.00</b>	<b>358,143.00</b>	<b>(2,480,192.00)</b>

**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
- PPP loan forgiveness
- Special Items (loss on disposal of assets)
- Extraordinary Items
- Transfers

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Position**

- Net Position, July 1, 2021
- Adjustments to Net Position
- Net Position, June 30, 2022

	0.00
	0.00
	0.00
	0.00
	2,579,887.00
	0.00
	2,218.00
	0.00
	0.00
	0.00
	0.00
	0.00
	2,582,105.00
	101,913.00
	0.00
	0.00
	101,913.00

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY  
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)  
NONMAJOR COMPONENT UNITS  
Brevard Schools Foundation  
For the Fiscal Year Ended June 30, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	3,856,381.00	0.00	0.00	0.00	(3,856,381.00)
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	387,883.00	0.00	0.00	0.00	(387,883.00)
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
<b>Total Component Unit Activities</b>		<b>4,244,264.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(4,244,264.00)</b>

**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

PPP loan forgiveness

Special Items (loss on disposal of assets)

Extraordinary Items

Transfers

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Position**

Net Position, July 1, 2021

Adjustments to Net Position

Net Position, June 30, 2022

0.00
0.00
0.00
0.00
4,233,290.00
470,517.00
0.00
0.00
0.00
0.00
0.00
0.00
4,703,807.00
459,543.00
5,370,232.00
0.00
5,829,775.00

**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, 2022**

FUNCTIONS	Account Number	Expenses	Program Revenues			Revenue and Changes in Net Position Component Unit Activities
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	36,410,712.00	162,112.00	4,050,853.00	0.00	(32,197,747.00)
Student Support Services	6100	4,882,803.00	0.00	280,745.00	0.00	(4,602,058.00)
Instructional Media Services	6200	180,281.00	0.00	0.00	0.00	(180,281.00)
Instruction and Curriculum Development Services	6300	453,915.00	3,820.00	292,213.00	0.00	(157,882.00)
Instructional Staff Training Services	6400	210,250.00	0.00	15,307.00	0.00	(194,943.00)
Instruction-Related Technology	6500	1,036,787.00	0.00	377,080.00	36,839.00	(622,868.00)
Board	7100	239,246.00	0.00	0.00	0.00	(239,246.00)
General Administration	7200	1,147,084.00	0.00	0.00	0.00	(1,147,084.00)
School Administration	7300	10,376,056.00	0.00	55,730.00	0.00	(10,320,326.00)
Facilities Acquisition and Construction	7400	2,825,070.00	0.00	0.00	533,128.00	(2,291,942.00)
Fiscal Services	7500	778,741.00	0.00	0.00	0.00	(778,741.00)
Food Services	7600	2,755,678.00	523,573.00	1,901,698.00	0.00	(330,407.00)
Central Services	7700	101,803.00	0.00	0.00	0.00	(101,803.00)
Student Transportation Services	7800	1,677,865.00	0.00	40,130.00	0.00	(1,637,735.00)
Operation of Plant	7900	7,806,247.00	0.00	170,230.00	3,193,220.00	(4,442,797.00)
Maintenance of Plant	8100	724,667.00	0.00	0.00	0.00	(724,667.00)
Administrative Technology Services	8200	131,807.00	0.00	0.00	0.00	(131,807.00)
Community Services	9100	714,718.00	874,200.00	25,105.00	0.00	184,587.00
Interest on Long-Term Debt	9200	6,016,615.00	0.00	0.00	896,835.00	(5,119,780.00)
Unallocated Depreciation/Amortization Expense		37,127.00				(37,127.00)
<b>Total Component Unit Activities</b>		<b>78,507,472.00</b>	<b>1,563,705.00</b>	<b>7,209,091.00</b>	<b>4,660,022.00</b>	<b>(65,074,654.00)</b>

**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

PPP loan forgiveness

Special Items (loss on disposal of capital assets)

Extraordinary Items

Transfers

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Position**

Net Position, July 1, 2021

Adjustments to Net Position

Net Position, June 30, 2022

	0.00
	0.00
	0.00
	0.00
	61,761,091.00
	470,517.00
	2,745,266.00
	2,728,710.00
	(434.00)
	0.00
	0.00
	67,705,150.00
	2,630,496.00
	6,953,288.00
	288,207.00
	9,871,991.00

FLORIDA DEPARTMENT OF EDUCATION  
AFFIDAVIT ON IMPACT FEES

STATE OF FLORIDA

BREVARD COUNTY SCHOOL DISTRICT

To the best of my knowledge, I hereby declare that all impact fees collected and expended by my school district, or on its behalf for fiscal year 2021-22, were in full compliance with the spending period provision in the local ordinance or resolution, and that funds expended from each impact fee account were used only to acquire, construct or improve specific infrastructure needs.

NAME OF AFFIANT Cynthia Lesinski (please print)

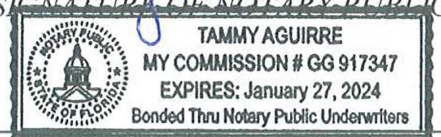
SIGNATURE OF AFFIANT 

TITLE Chief Financial Officer (CFO or equivalent)

\_\_\_\_\_

Sworn to and subscribed before me this 1 day of September, 2022.

  
SIGNATURE OF NOTARY PUBLIC, STATE OF FLORIDA



\_\_\_\_\_  
(Print, Type, or Stamp Commissioned Name of Notary Public)

- (Check one)
- Affiant personally known to notary
  - Or
  - Affiant produced identification

Type of Identification Produced: \_\_\_\_\_