

**FLORIDA DEPARTMENT OF EDUCATION
 REPORT OF FINANCIAL DATA TO THE
 COMMISSIONER OF EDUCATION (ESE 348)
 DISTRICT SCHOOL BOARD OF BREVARD COUNTY
 For the Fiscal Year Ended June 30, 2013**

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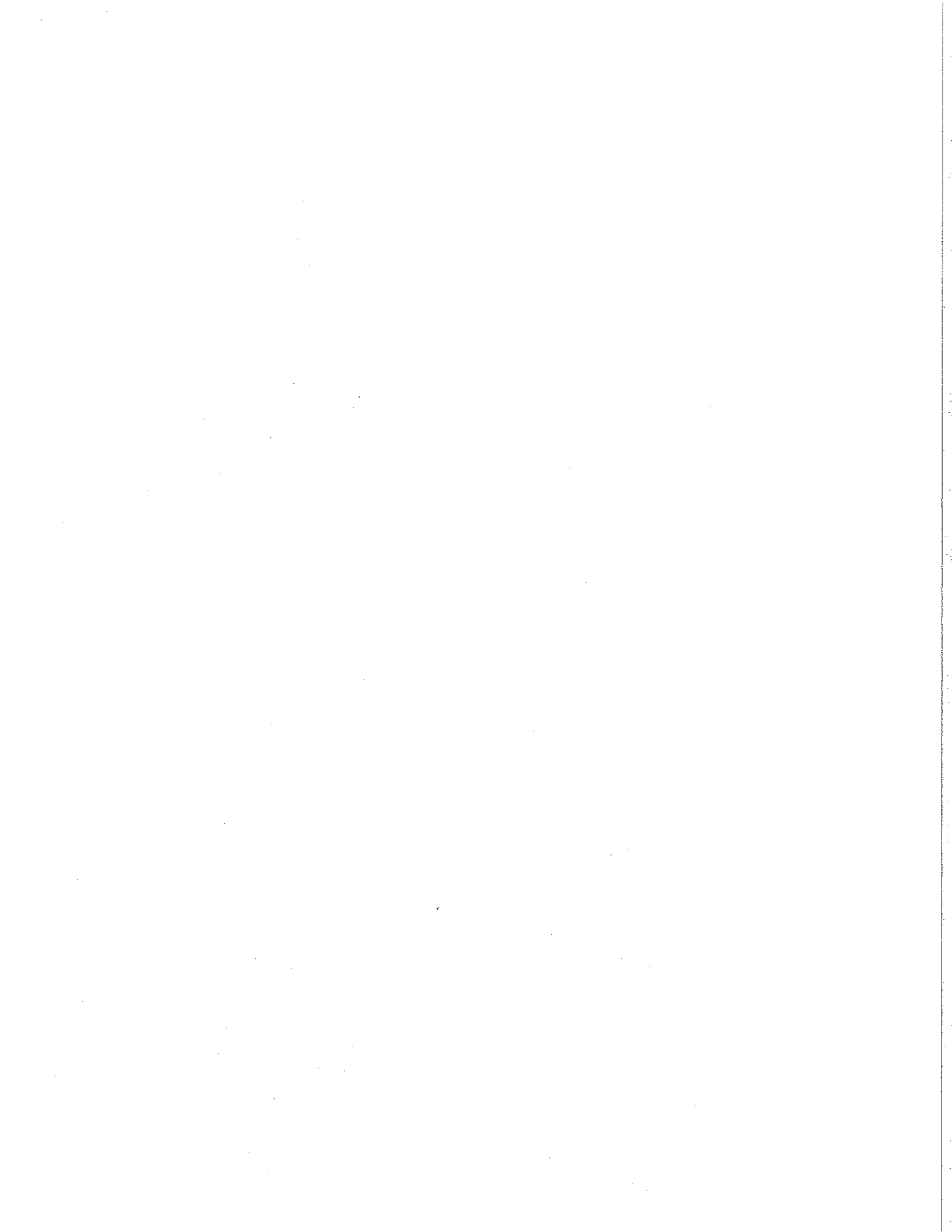
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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2013, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on September 10, 2013.


 District Superintendent's Signature

 ESE 348

9/13/13
 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, 2013**

Exhibit K-1
DOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	694,793.66
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	694,793.66
<i>Federal Through State and Local:</i>		
Medicaid	3202	2,219,325.50
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,219,325.50
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	198,781,377.00
Workforce Development	3315	3,255,150.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	56,131.00
Adults with Disabilities	3318	302,802.00
CO&DS Withheld for Administrative Expenditure	3323	40,481.46
<i>Categoricals:</i>		
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	79,714,290.00
School Recognition Funds	3361	4,725,579.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	2,326,308.97
Preschool Projects	3372	43,493.87
Reading Programs	3373	
Full-Service Schools	3378	
<i>Other State:</i>		
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	231,865.29
Other Miscellaneous State Revenues	3399	865,366.86
Total State	3300	290,566,095.45
<i>Local:</i>		
District School Taxes	3411	175,202,040.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	176,666.00
Rent	3425	299,400.27
Interest on Investments	3431	190,254.58
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	
Adult General Education Course Fees	3461	137,996.39
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	5,925.00
General Education Development (GED) Testing Fees	3467	73,389.48
Financial Aid Fees	3468	
Other Student Fees	3469	16,315.70
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses, and Classes Fees	3479	117,148.36
<i>Miscellaneous Local:</i>		
Bus Fees	3491	137,648.39
Transportation Services Rendered for School Activities	3492	355,793.05
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	1,488,419.44
Other Miscellaneous Local Sources	3495	2,754,701.20
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	11,786.66
Collections for Lost, Damaged, and Sold Textbooks	3498	51,917.83
Receipt of Food Service Indirect Costs	3499	713,712.37
Total Local	3400	181,733,114.72
Total Revenues	3000	475,213,329.33

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, 2013

Exhibit K-1
 DOE Page 2
 Fund 100

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	221,360,254.34	53,293,384.41	26,474,786.84	369.20	9,824,856.23	1,418,513.86	1,767,801.94	314,139,966.82
Student Personnel Services	6100	11,556,767.34	2,555,317.42	3,301,070.50		116,929.02	24,121.83	1,270.00	17,555,476.11
Instructional Media Services	6200	5,447,299.04	1,336,160.76	40,596.34		65,580.16	353,440.82	2,219.92	7,245,297.04
Instruction and Curriculum Development Services	6300	9,003,600.60	1,894,498.63	102,296.61		40,947.50	215,826.74	7,630.20	11,264,800.28
Instructional Staff Training Services	6400	836,504.28	128,765.88	158,715.68		99,009.26	145,377.38	102,777.22	1,471,149.70
Instructional-Related Technology	6500	5,169,660.11	1,213,284.31	1,401,977.78			9,382.73		7,794,304.93
Board	7100	225,514.39	514,769.81	576,166.87			179.00	1,150.00	1,317,780.07
General Administration	7200	1,235,659.84	272,789.42	319,782.97		12,576.58	11,800.24	62,029.31	1,914,638.36
School Administration	7300	27,409,052.80	6,423,462.75	197,339.57		102,017.01	132,123.98	17,567.84	34,281,563.95
Facilities Acquisition and Construction	7410	457,655.31	91,701.47	10,706.84		14,854.68	112,000.76	2,308.69	689,227.75
Fiscal Services	7500	1,603,669.36	384,016.24	175,508.65		6,553.77	9,845.31	67,744.40	2,247,337.73
Food Services	7600	334,396.46	25,247.33						359,643.79
Central Services	7700	3,775,156.11	999,319.73	67,429.39		275,948.53	41,444.56	213,184.47	5,372,482.79
Student Transportation Services	7800	10,734,578.64	4,056,974.71	917,900.13	2,833,759.41	1,062,462.98	124,945.91	5,687.67	19,736,309.45
Operation of Plant	7900	15,548,653.72	5,711,559.80	9,580,284.24	10,678,018.01	1,207,304.74	106,953.13	3,428.80	42,836,202.44
Maintenance of Plant	8100	5,280,407.38	1,579,508.01	1,671,837.85	615,469.02	2,314,014.07	152,106.06	13,401.89	11,626,744.28
Administrative Technology Services	8200	2,157,066.19	478,030.64	426,042.15		20,650.42	425,445.18	3,201.50	3,510,436.08
Community Services	9100	155,306.29	17,545.20	101,561.75		378.05		27,901.01	302,692.30
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						602,167.00		602,167.00
Other Capital Outlay	9300						1,115,035.29		1,115,035.29
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		322,291,202.20	80,976,336.52	45,524,004.16	14,127,615.64	15,164,083.00	5,000,709.78	2,299,304.86	485,383,256.16
Excess (Deficiency) of Revenues Over Expenditures									(10,169,926.83)

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

Exhibit K-1
DOE Page 3
Fund 100

For the Fiscal Year Ended June 30, 2013

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sales of Capital Assets	3730	
Loss Recoveries	3740	22,393.90
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	1,299,035.00
Total Transfers In	3600	1,299,035.00
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	(742,278.00)
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	(7,200,000.00)
To Enterprise Funds	990	
Total Transfers Out	9700	(7,942,278.00)
Total Other Financing Sources (Uses)		(6,620,849.10)
Net Change In Fund Balance		(16,790,775.93)
Fund Balance, July 1, 2012	2800	59,850,051.01
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,428,634.89
Restricted Fund Balance	2720	2,591,887.80
Committed Fund Balance	2730	
Assigned Fund Balance	2740	2,134,173.34
Unassigned Fund Balance	2750	36,904,579.05
Total Fund Balance, June 30, 2013	2700	43,059,275.08

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

Exhibit K-2

DOE Page 4

Fund 410

For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	12,331,371.35
School Breakfast Reimbursement	3262	4,552,152.60
Afterschool Snack Reimbursement	3263	282,120.54
Child Care Food Program	3264	
USDA Donated Commodities	3265	1,652,965.63
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	114,251.98
Fresh Fruit and Vegetable Program	3268	65,881.02
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	18,998,743.12
<i>State:</i>		
School Breakfast Supplement	3337	180,095.00
School Lunch Supplement	3338	176,770.00
Other Miscellaneous State Revenues	3399	13,313.00
Total State	3300	370,178.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	
Student Lunches	3451	3,025,933.70
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	462,983.53
Student and Adult a la Carte Fees	3454	6,931,969.46
Student Snacks	3455	311,281.80
Other Food Sales	3456	47,711.87
Other Miscellaneous Local Sources	3495	187,543.57
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	10,967,423.93
Total Revenues	3000	30,336,345.05

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

Exhibit K-2
 DOE Page 5
Fund 410

For the Fiscal Year Ended June 30, 2013

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	8,298,086.23
Employee Benefits	200	2,635,223.13
Purchased Services	300	1,247,798.97
Energy Services	400	544,083.87
Materials and Supplies	500	13,376,589.74
Capital Outlay	600	82,485.80
Other	700	791,070.29
Other Capital Outlay (Function 9300)	600	895,194.56
Total Expenditures		27,870,532.59
Excess (Deficiency) of Revenues Over Expenditures		2,465,812.46
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
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	
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	(1,184,518.00)
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(1,184,518.00)
Total Other Financing Sources (Uses)		(1,184,518.00)
Net Change in Fund Balance		1,281,294.46
Fund Balance, July 1, 2012	2800	11,513,529.79
Adjustments to Fund Balance	2891	43,756.44
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	1,814,915.83
Restricted Fund Balance	2720	11,023,664.86
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2013	2700	12,838,580.69

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

Exhibit K-3
DOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	
<i>Federal Direct:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	1,057,860.66
Miscellaneous Federal Direct	3199	3,757,138.06
Total Federal Direct	3100	4,814,998.72
<i>Federal Through State and Local:</i>		
Vocational Education Acts	3201	618,701.36
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruiting, Title II, Part A	3225	
Math and Science Partnerships, Title II Part B	3226	2,617,881.58
Drug-Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	15,684,679.17
Elementary and Secondary Education Act, Title I	3240	14,626,000.11
Adult General Education	3251	663,869.26
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	3,042,874.59
Total Federal Through State and Local	3200	37,254,006.07
<i>State:</i>		
Other Miscellaneous State Revenues	3399	54,176.86
Total State	3300	54,176.86
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants, and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	42,123,181.65

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES			
Loans		3720	
Sales 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	
Total Transfers In		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	
Total Transfers Out		9700	0.00
Total Other Financing Sources (Uses)			0.00
Net Change in Fund Balance			0.00
Fund Balance, July 1, 2012		2800	
Adjustments to Fund Balance		2891	
<i>Ending Fund Balance:</i>			
Nondesignable Fund Balance		2710	
Restricted Fund Balance		2720	
Committed Fund Balance		2730	
Assigned Fund Balance		2740	
Unassigned Fund Balance		2750	
Total Fund Balance, June 30, 2013		2700	0.00

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 FEDERAL ECONOMIC STIMULUS PROGRAMS**
 For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	State Fiscal Stabilization Funds 431	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Education Jobs Act 435	Totals
<i>Federal Direct:</i>							
Workforce Investment Act	3170						0.00
Community Action Programs	3180						0.00
Reserve Officers Training Corps (ROTC)	3191						0.00
Miscellaneous Federal Direct	3199			35,796.00			35,796.00
Total Federal Direct:	3100	0.00	0.00	35,796.00	0.00	0.00	35,796.00
<i>Federal Through State:</i>							
Vocational Education Acts	3201						0.00
State Fiscal Stabilization Funds - K-12	3210						0.00
State Fiscal Stabilization Funds - Workforce	3211						0.00
State Fiscal Stabilization Funds - VPK Program	3212						0.00
Race to the Top	3214				1,009,557.44		1,009,557.44
Education Jobs Act	3215					218,589.00	218,589.00
Individuals with Disabilities Education Act (IDEA)	3230						0.00
Elementary and Secondary Education Act, Title I	3240						0.00
Adult General Education	3251						0.00
Other Food Services	3269						0.00
Miscellaneous Federal Through State	3299						0.00
Total Federal Through State	3200	0.00	0.00	0.00	1,009,557.44	218,589.00	1,228,146.44
<i>State:</i>							
Other Miscellaneous State Revenues	3399						0.00
Total State	3300	0.00	0.00	0.00	0.00	0.00	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						0.00
Refunds of Prior Year's Expenditures	3497						0.00
Total Local	3400	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	35,796.00	1,009,557.44	218,589.00	1,263,942.44

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS (Continued)
For the Fiscal Year Ended June 30, 2013

		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
EXPENDITURES										
<i>Current:</i>										
Instruction		5000								0.00
Student Personnel 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
Instructional-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
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures										

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES			
Loans		3720	
Sales 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	
Total Transfers In		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	
Total Transfers Out		9700	0.00
Total Other Financing Sources (Uses)			0.00
Net Change in Fund Balance			0.00
Fund Balance, July 1, 2012		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 Balance, June 30, 2013		2700	0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES			
Loans		3720	
Sales 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	
Total Transfers In		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	
Total Transfers Out		9700	0.00
Total Other Financing Sources (Uses)			0.00
Net Change in Fund Balance			0.00
Fund Balance, July 1, 2012		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 Balance, June 30, 2013		2700	0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans		3720
Sales 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
Total Transfers In		3600
<i>Transfers Out: (Function 9700)</i>		0.00
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
Total Transfers Out		9700
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2012		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 Balance, June 30, 2013		2700
		0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES			
Loans		3720	
Sales 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	
Total Transfers In		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	
Total Transfers Out		9700	0.00
Total Other Financing Sources (Uses)			0.00
Net Change in Fund Balance			0.00
Fund Balance, July 1, 2012		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 Balance, June 30, 2013		2700	0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES			
Loans		3720	
Sales 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	
Total Transfers In		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	
Total Transfers Out		9700	0.00
Total Other Financing Sources (Uses)			0.00
Net Change in Fund Balance			0.00
Fund Balance, July 1, 2012		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 Balance, June 30, 2013		2700	0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES			
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
Total Other Financing Sources (Uses)			0.00
Net Change in Fund Balance			0.00
Fund Balance, July 1, 2012		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 Balance, June 30, 2013		2700	0.00

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, 2013

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15 F.S. Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
REVENUES									
<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	2,282,336.35							2,282,336.35
SBE/COBI Bond Interest	3326	9,971.67							9,971.67
Racing Commission Funds	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	2,292,308.02	0.00	0.00		0.00		0.00	2,292,308.02
<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						121,792.98		121,792.98
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						238,840.61		238,840.61
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	360,633.59	0.00	360,633.59
Total Revenues	3000	2,292,308.02	0.00	0.00	0.00	0.00	360,633.59	0.00	2,652,941.61
EXPENDITURES									
<i>Debt Service (function 9300)</i>									
Redemption of Principal	710	1,875,000.00					14,195,000.00		16,070,000.00
Interest	720	445,188.76					21,749,578.39		22,194,767.15
Dues and Fees	730	17,938.18					1,241,817.58		1,259,755.76
Miscellaneous	790								0.00
Total Expenditures		2,338,126.94	0.00	0.00		0.00	37,186,395.97	0.00	39,524,522.91
Excess (Deficiency) of Revenues Over Expenditures		(45,818.92)	0.00	0.00		0.00	(36,825,762.38)	0.00	(36,871,581.30)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE										
Issuance of Bonds										
Premium on Sale of Bonds	3710									0.00
Discount on Sale of Bonds (Function 9299)	3791									0.00
Proceeds of Lease-Purchase Agreements	891									0.00
Premium on Lease-Purchase Agreements	3750								592,195.85	592,195.85
Discount on Lease-Purchase Agreements (Function 9299)	3793									0.00
Loans	893									0.00
Proceeds of Forward Supply Contract	3720									0.00
Face Value of Refunding Bonds	3760									0.00
Premium on Refunding Bonds	3715								142,220,000.00	142,220,000.00
Discount on Refunding Bonds (Function 9299)	3792									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								13,686,475.60	13,686,475.60
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894									0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								(155,270,249.89)	(155,270,249.89)
<i>Transfers In:</i>										
From General Fund	3610									0.00
From Capital Projects Funds	3630									0.00
From Special Revenue Funds	3640								35,725,570.28	35,725,570.28
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	35,725,570.28	35,725,570.28
<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
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,953,991.84	36,953,991.84
Net Change in Fund Balances		(45,818,922)	0.00	0.00	0.00	0.00	0.00	0.00	128,229.46	82,410.54
Fund Balances, July 1, 2012	2800	258,001.07							4,371,008.67	4,629,009.74
Adjustments to Fund Balances	2891									0.00
<i>Ending Fund Balances:</i>										
Nonspendable Fund Balance	2710									0.00
Restricted Fund Balance	2720	212,182.15						4,499,238.13		4,711,420.28
Committed Fund Balance	2730									0.00
Assigned Fund Balance	2740									0.00
Unassigned Fund Balance	2750									0.00
Total Fund Balances, June 30, 2013	2700	212,182.15	0.00	0.00	0.00	0.00	0.00	4,499,238.13	0.00	4,711,420.28

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, 2013

	Account Number	Capital Outlay Bond Issues (COBF) 310	Special Act Bonds 320	Section 1011.14 & 1011.15, F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Newswatch Cap. Improvement Section 1011.71(2) F.S. 370	Vocad Capital Improvement 380	Other Capital Projects 390	ABRA 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>												
COMPS Distributed	3321						375,946.19					375,946.19
Interest on Underfunded COMPS	3323						25,455.98					25,455.98
Racing Commission Funds	3341											0.00
Public Education Capital Outlay (PECO)	3391											0.00
Chesapeake First Program	3392											0.00
School Infrastructure Thrift Program Act	3393											0.00
Effort Index Grants	3394											0.00
Smart Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Change School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	40,402.17	0.00	0.00	213,344.90	0.00	213,344.90
<i>Local:</i>												
District Local Capital Improvement Tax	3413							39,861,617.60				39,861,617.60
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Referrals	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Pages Fees	3423											0.00
Interest on Investments	3431							96,777.34				96,777.34
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											(20,816.90)
Gifts, Grants, and Requests	3440											0.00
Other Miscellaneous Local Sources	3499											0.00
Impact Fees	3496									17,900.74		17,900.74
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	(20,836.40)	39,996,895.03	0.00	17,710.24	0.00	39,994,018.87
Total Revenues	3000	0.00	0.00	0.00	0.00	0.00	380,815.77	39,996,895.03	0.00	231,055.14	0.00	40,608,765.94
EXPENDITURES												
<i>Capital Outlay (Function 7400)</i>												
Audiovisual Materials	610											0.00
Buildings and Fixed Equipment	630											0.00
Furniture, Fixtures, and Equipment	640			366,917.23				1,273,125.04				1,640,042.26
Motor Vehicles (including Buses)	650											0.00
Land	660											0.00
Improvements Other Than Buildings	670											0.00
Remodeling and Renovations	680	8,210.86		1,078,423.80			874,216.34			2,088,217.43		5,571,124.06
Computer Software	690											0.00
<i>Debt Service (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720			58,095.39								58,095.39
Dues and Fees	730											0.00
Miscellaneous	790											0.00
Total Expenditures		8,210.86	0.00	1,508,436.41	0.00	0.00	1,445.03	3,890,487.93	0.00	2,088,217.43	0.00	8,062,034.00
Excess (Deficiency) of Revenues Over Expenditures		(8,210.86)	0.00	(1,508,436.41)	0.00	0.00	(474,565.60)	36,416,407.10	0.00	(1,852,662.29)	0.00	31,546,731.94

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
For the Year Ended June 30, 2013

OTHER FINANCING SOURCES (USES) OR CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 101.1, 14 & 101.15 F.S. Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Renewed Cap- Improvement Section 101.17(2) F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390	AFRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3721											0.00
Discount on Sale of Bonds (Function 2292)	891											0.00
Proceeds of Lease-Purchase Agreements	3730											0.00
Premium on Lease-Purchase Agreements	3732											0.00
Discount on Lease-Purchase Agreements (Function 2292)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730									81,439.55		81,439.55
Loss Recoveries	3740											0.00
Proceeds of Personal Supply Contract	3760											0.00
Proceeds from Special Facility Construction Accounts	3770											0.00
Transfers In:												
From General Fund	9610							10,000.00		732,276.00		742,276.00
From Debt Service Funds	3630											0.00
From Debt Service Funds	3640									1,184,518.00		1,184,518.00
From Special Revenue Funds	3650			8,367,430.11						9,099.66		8,375,530.77
Interfund	3660											0.00
From Permanent Funds	3670											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	8,367,430.11	0.00	0.00	0.00	10,000.00	0.00	1,223,884.66	0.00	10,300,216.77
Transfer Out: (Function 9700)												
To General Fund	910											0.00
To Debt Service Funds	920											0.00
To Debt Service Funds	940											0.00
To Special Revenue Funds	950											0.00
Interfund	960											0.00
To Permanent Funds	970											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Total Other Financing Sources (Uses)				8,367,430.11								8,367,430.11
Net Change in Fund Balance				0.00								0.00
Fund Balance, July 1, 2012	2800			6,838,929.77								6,838,929.77
Adjustments to Fund Balance	2891			(83,043.59)								(83,043.59)
Ending Fund Balance:												
Responsible Fund Balance	2710											198,933.83
Restricted Fund Balance	2730			6,775,980.11								6,775,980.11
Committed Fund Balance	2740											0.00
Assigned Fund Balance	2750											0.00
Unassigned Fund Balance	2760											0.00
Total Fund Balance, June 30, 2013	2700		0.00	6,775,980.11	0.00	0.00	2,246,371.62	25,216,077.12	0.00	5,806,663.76	0.00	41,239,971.43

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2013

REVENUES	Account Number	100	200	300	400	500	600	700		Totals
								Salaries	Employee Benefits	
EXPENDITURES										
<i>Current:</i>										
Instruction	5000									0.00
Student Personnel 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
Instructional-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	7600									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
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES										
Sale of Capital Assets	3730									0.00
Less 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
From Special Revenue Funds	3640									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									0.00
To Special Revenue Funds	940									0.00
To Internal Service Funds	970									0.00
To Enterprise Funds	990									0.00
Total Transfers Out	9700									0.00
Total Other Financing Sources (Uses)										0.00
Net Change in Fund Balance										0.00
Fund Balance, July 1, 2012	2800									0.00
Adjustments to Fund Balance	2891									0.00
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance	2710									0.00
Restricted Fund Balance	2720									0.00
Committed Fund Balance	2730									0.00
Assigned Fund Balance	2740									0.00
Unassigned Fund Balance	2750									0.00
Total Fund Balance, June 30, 2013	2700									0.00

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, 2013

OPERATING REVENUES	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
Charges for Services	3481						5,804,345.87		5,804,345.87
Charges for Sales	3482						0.00		0.00
Premium Revenue	3484						0.00		0.00
Other Operating Revenues	3489						5,804,345.87		5,804,345.87
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	5,804,345.87	0.00	5,804,345.87
OPERATING EXPENSES (Function 9900)									
Salaries	100						3,084,141.54		3,084,141.54
Employee Benefits	200						789,748.32		789,748.32
Purchased Services	300						278,715.99		278,715.99
Energy Services	400						1,191.97		1,191.97
Materials and Supplies	500						280,117.95		280,117.95
Capital Outlay	600						121,859.67		121,859.67
Other	700						27,569.81		27,569.81
Depreciation and Amortization Expense	780						19,873.25		19,873.25
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	4,603,218.50	0.00	4,603,218.50
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	1,201,127.37	0.00	1,201,127.37
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants, and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	1,201,127.37	0.00	1,201,127.37
TRANSFERS and CHANGES IN NET POSITION									
<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
Total Transfers In	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						(1,299,035.00)		(1,299,035.00)
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
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(1,299,035.00)	0.00	(1,299,035.00)
Change in Net Position		0.00	0.00	0.00	0.00	0.00	2,607,988.32	0.00	2,607,988.32
Net Position, July 1, 2012	2880						(4,804.00)		(4,804.00)
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2013	2780						2,505,276.59		2,505,276.59

DISTRICT SCHOOL BOARD OF BREYARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2013

	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
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484			3,325,460.92	899,634.29	60,894,435.28			65,119,530.49
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	3,325,460.92	899,634.29	60,894,435.28	0.00	0.00	65,119,530.49
OPERATING EXPENSES (Function 9900)									
Salaries	100			92,436.40	97,893.06	480,843.78			671,173.24
Employee Benefits	200			21,719.39	22,301.25	129,272.81			173,293.45
Purchased Services	300			50,541.05	653.75	222,768.73			273,963.53
Energy Services	400								0.00
Materials and Supplies	500			249.05		5,546.57			5,546.57
Capital Outlay	600			2,743,494.98	1,290,320.05	61,092,841.55			65,126,656.58
Other	700								0.00
Depreciation and Amortization Expense	780	0.00	0.00	2,908,440.87	1,411,168.11	61,935,503.32	0.00	0.00	66,255,112.30
Total Operating Expenses		0.00	0.00	417,020.05	(511,533.82)	(1,041,068.04)	0.00	0.00	(1,135,581.81)
Operating Income (Loss)									
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431			40,064.50	11,215.94	32,644.79			83,925.23
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					1,431.10			1,431.10
Loss Recoveries	3740			432,394.56					432,394.56
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	0.00	472,459.06	11,215.94	34,075.89	0.00	0.00	517,750.89
Total Nonoperating Revenues (Expenses)		0.00	0.00	859,479.11	(500,317.88)	(1,006,992.15)	0.00	0.00	(617,830.92)
Income (Loss) Before Operating Transfers									
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610				1,000,000.00	6,200,000.00			7,200,000.00
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
Total Transfers In	3600	0.00	0.00	0.00	1,000,000.00	6,200,000.00	0.00	0.00	7,200,000.00
<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
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	889,479.11	499,682.12	5,193,007.85	0.00	0.00	6,582,169.08
Net Position, July 1, 2012	2880			3,100,943.08	1,151,123.90	11,026,951.55			15,279,018.53
Adjustments to Net Position	2896			303,878.00	(197,954.00)	(222,715.00)			(116,791.00)
Net Position, June 30, 2013	2780			4,294,300.19	1,452,852.02	15,597,244.40			21,744,396.61

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
 SCHOOL INTERNAL FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 June 30, 2013

ASSETS	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
Cash	1110	4,697,564.96	15,497,567.12	15,208,879.15	4,986,252.93
Investments	1160	1,261,718.63	17,464.97	110,529.46	1,168,654.14
Accounts Receivable, Net	1130				0.00
Interest Receivable on Investments	1170				0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141				0.00
Inventory	1150				0.00
Due From Other Agencies	1220				0.00
Total Assets		5,959,283.59	15,515,032.09	15,319,408.61	6,154,907.07
LIABILITIES					
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120				0.00
Due to Budgetary Funds	2161				0.00
Internal Accounts Payable	2290	5,959,283.59	15,515,032.09	15,319,408.61	6,154,907.07
Total Liabilities		5,959,283.59	15,515,032.09	15,319,408.61	6,154,907.07

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2013

	Account Number	Governmental Activities Total Balance June 30, 2013 [1]	Business-Type Activities Total Balance June 30, 2013 [1]	Total	Governmental Activities - Debt Principal Payments 2012-13	Governmental Activities - Amounts Due Within One Year 2013-14	Business-Type Activities - Debt Principal Payments 2012-13	Business-Type Activities - Amounts Due Within One Year 2013-14
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	8,169,375.00		8,169,375.00	1,875,000.00	1,945,000.00		
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	8,169,375.00	0.00	8,169,375.00	1,875,000.00	1,945,000.00	0.00	0.00
Liability for Compensated Absences	2330	35,554,892.00	153,672.00	35,708,564.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	523,492,805.00		523,492,805.00	14,195,000.00	13,160,000.00		
Qualified Zone Academy Bonds (QZAB) Payable	2342	4,408,000.00		4,408,000.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	527,900,805.00	0.00	527,900,805.00	14,195,000.00	13,160,000.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	13,555,198.00		13,555,198.00				
Other Post-Employment Benefits Liability	2360	37,139,728.00	403,714.00	37,543,442.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380	38,000.00		38,000.00				
Total Long-Term Liabilities		622,357,998.00	557,386.00	622,915,384.00	16,070,000.00	15,105,000.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2013, including discounts and premiums.

[2] Par value net of unamortized premium and original issue discount.

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
 SCHEDULE OF CATEGORICAL PROGRAMS
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS
 For the Fiscal Year Ended June 30, 2013

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2012	Returned To DOE	Revenues [3] 2012-13	Expenditures 2012-13	Flexibility [4] 2012-13	Unexpended June 30, 2013
Class Size Reduction Operating Funds (3355)	94740			79,714,290.00	79,714,290.00		0.00
Class Size Reduction Capital Outlay (3396)	91050						
Comprehensive K-12 Reading Plan (FEPP Earmark) [5]	90800	161,308.28		3,327,965.00	2,483,716.79	795,531.00	210,023.49
Excellent Teaching (3363)	90570	3,667.28					3,667.28
Florida Teachers Lead Program (FEPP Earmark)	97580	8,687.97		857,478.00	856,200.00		9,965.97
Instructional Materials (FEPP Earmark) [1]	90880			5,066,126.00	5,066,126.00		0.00
Library Media (FEPP Earmark) [1]	90881			309,023.00	308,309.58		713.42
Preschool Projects (3372)	97950	2,621.66		43,493.87			46,115.53
Public School Technology	90320						
Safe Schools (FEPP Earmark) [2]	90803			1,645,524.00	1,645,524.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						
School Recognition Funds (3361)	92040	478,174.12		4,725,579.00	4,731,062.47		472,690.65
Supplemental Academic Instruction (FEPP Earmark) [5]	91280			18,732,295.00	18,732,295.00		0.00
Teacher Recruitment and Retention	93460						
Teacher Training	91290						
Student Transportation (FEPP Earmark)	90830			10,852,681.00	10,852,681.00		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	420,001.99		2,246,433.16	2,460,798.00		205,637.15
Voluntary Prekindergarten - Summer Program (3371)	96441	191,671.97		79,875.81	71,413.12		200,134.66

[1] Report the Library Media portion of the Instructional Materials allocation under the line "Library Media."
 [2] Combine all programs funded from the Safe Schools allocation under one line, "Safe Schools."
 [3] Include both state and local revenue sources. Revenue should agree to the FEPP Fourth Calculation allocation.
 [4] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
 [5] Expenditures for 100 lowest performing elementary schools should be included in expenditures.

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2013

Exhibit K-14
 DOE Page 24

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	98,702.00	95,965.94	113.58		194,781.52
Bottled Gas	421	117,450.69	131,359.66			248,810.35
Electricity	430	10,434,833.13	316,758.27	19,633.85		10,771,225.25
Heating Oil	440	11,489.08				11,489.08
Total		10,662,474.90	544,083.87	19,747.43	0.00	11,226,306.20
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450					0.00
Diesel Fuel	460	2,833,759.41		113,940.00		2,947,699.41
Oil and Grease	540	58,493.24				58,493.24
Total		2,892,252.65		113,940.00	0.00	3,006,192.65

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651					0.00
EXPENDITURES FOR AUDIOVISUAL MATERIALS:						
Audiovisual Materials	621					0.00

	Sub-Object	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
Subrecipient awards up to \$25,000	311					0.00
Subrecipient awards greater than \$25,000	312					0.00
Subrecipient awards up to \$25,000	391					0.00
Subrecipient awards greater than \$25,000	392					0.00

	Sub-Object	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	938,820.28
Food	570	9,846,412.98
Commodities	580	

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
SCHEDULE OF SELECTED SUBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2013

	Sub-Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
Teacher Salaries					
Basic Programs 101, 102, and 103 (Function 5100)	120	169,274,174.74	6,500,440.96		175,774,615.70
Basic Programs 101, 102, and 103 (Function 5100)	140	2,769,734.53	78,211.33		2,847,945.86
Basic Programs 101, 102, and 103 (Function 5100)	750				0.00
Total Basic Program Salaries		172,043,909.27	6,578,652.29	0.00	178,622,561.56
Other Programs 130 (ESOL) (Function 5100)	120	876,458.48			876,458.48
Other Programs 130 (ESOL) (Function 5100)	140	1,403.51			1,403.51
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		877,861.99	0.00	0.00	877,861.99
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	120	31,054,742.23	635,027.78		31,689,770.01
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	140	334,733.89	32,989.70		367,723.59
ESE Programs 111, 112, 113, 254, and 255 (Function 5200)	750				0.00
Total ESE Program Salaries		31,389,476.12	668,017.48	0.00	32,057,493.60
Career Program 300 (Function 5300)	120	5,541,955.46	221.88		5,542,177.34
Career Program 300 (Function 5300)	140	95,289.37			95,289.37
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		5,637,244.83	221.88	0.00	5,637,466.71
TOTAL		209,948,492.21	7,246,891.65	0.00	217,195,383.86
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	6,789,215.39	83,716.97		6,872,932.36

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES		Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Comprehensive K-12 Reading	Instructional Materials	Instructional Materials Library Media	Totals
<i>Instruction:</i>									
Basic Instruction		5100				644,380.00			644,380.00
Exceptional Instruction		5200				151,151.00			151,151.00
Career Education Instruction		5300							0.00
Adult General Instruction		5400							0.00
Prekindergarten		5500							0.00
Other Instruction		5900							0.00
Total Flexible Spending Instructional Expenditures		5000	0.00	0.00	0.00	795,531.00	0.00	0.00	795,531.00

Charter School Distributions - Object 390 (Distributions to charter schools are used in federal reporting)		Object Number	Amount
<i>Expenditures:</i>			
General Fund		390	16,149,732.43
Food Service Special Revenue Fund		390	
Other Federal Programs Special Revenue Fund		390	682,380.40
Federal Economic Stimulus Special Revenue Funds		390	9,662.15
Total Charter School Distributions			16,841,774.98

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

MEDICAID EXPENDITURE REPORT (Medicaid Expenditures are used in federal reporting)		Unexpended July 1, 2012	Earnings 2012-2013	Expenditures 2012-2013	Unexpended June 30, 2013
<i>Earnings, Expenditures, and Carryforward Amounts:</i>					
<i>Expenditure Program or Activity:</i>					
Exceptional Student Education		2,219,325.50	2,219,325.50	2,219,325.50	
School Nurses and Health Care Services				2,219,325.00	
Occupational Therapy, Physical Therapy, and Other Therapy Services					
ESE Professional and Technical Services					
Gifted Student Education					
Staff Training and Curriculum Development					
Medicaid Administration and Billing Services					
Student Services					
Consultants					
Other					
Total Expenditures				2,219,325.00	

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
For the Fiscal Year Ended June 30, 2013

VOLUNTARY PREKINDERGARTEN PROGRAM (1)		GENERAL FUND EXPENDITURES							700		Totals
Account Number	Salaries	200 Employee Benefits	300 Purchased Services	400 Energy Services	500 Materials and Supplies	600 Capital Outlay	Other				
<i>Current:</i>											
Prekindergarten Instruction	5500 1,653,929.16	505,734.64			10,294.10		427.13			2,170,385.03	
Student Personnel Services	6100		268.65		7.90					276.55	
Instructional Media Services	6200									0.00	
Instruction and Curriculum Development Services	6300 197,497.42	51,831.22	2,893.74		35.60		94.00			252,351.98	
Instructional Staff Training Services	6400		315.76		81.95					397.71	
Instructional-Related Technology	6500									0.00	
Board	7100									0.00	
General Administration	7200									0.00	
School Administration	7300							871.28		871.28	
Facilities Acquisition and Construction	7410									0.00	
Fiscal Services	7500									0.00	
Food Services	7600									0.00	
Central Services	7700 84.00	6.90								90.90	
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					20,040.02				20,040.02	
Other Capital Outlay	9300									0.00	
<i>Debt Service: (Function 9200)</i>											
Redemption of Principal	710									0.00	
Interest	720									0.00	
Total Expenditures		1,851,510.58	3,478.15	0.00	10,419.55	20,911.30	521.13			2,444,413.47	

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

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PC - 3/4 Report

Report Created: 09/05/2013 08:46:08 AM in Edit Mode

Fund: 1 General Fund

School: 0000 Brevard County School District

Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total		School Indirect	School Cost	District Indirect	Total
								Direct	Indirect				
K-3 Basic	101	45,461,596	10,945,340	1,025,469	2,191,970	120,649	440,395	60,185,419	19,875,621	80,059,040	8,927,580	88,986,620	
4-8 Basic	102	50,635,838	12,191,091	922,046	3,096,473	163,245	433,652	67,442,345	26,225,786	93,668,131	10,607,158	104,275,289	
9-12 Basic	103	43,231,190	10,408,347	946,493	4,092,511	1,372,164	527,008	60,577,713	24,673,454	85,251,167	8,680,100	93,931,267	
Basic		139,328,624	33,544,778	2,894,008	9,380,954	1,656,058	1,401,055	188,205,477	70,772,861	258,978,338	28,214,838	287,193,176	
ESOL	130	4,173,104	1,004,717	12,160	7,413		6,370	5,203,764	1,811,537	7,015,301	803,676	7,818,977	
ESOL		4,173,104	1,004,717	12,160	7,413		6,370	5,203,764	1,811,537	7,015,301	803,676	7,818,977	
K-BASIC WITH	111	24,078,948	5,797,251	144,499	85,711	1,530	4,668	30,112,607	9,130,564	39,243,171	4,197,337	43,440,508	
4-8 BASIC WITH	112	25,794,317	6,210,243	236,133	41,945	445	3,399	32,286,482	11,536,322	43,822,804	4,712,467	48,535,271	
9-12 BASIC	113	14,519,915	3,495,817	136,272	17,005	1,763	409	18,171,181	7,649,258	25,820,439	2,643,449	28,463,888	
ESE SUPP 4	254	4,364,201	1,050,726	5,917,733	15,671		24	11,348,355	1,750,288	13,098,643	765,913	13,864,556	
ESE SUPP 5	255	1,187,410	285,881	519,145	3,196		2	1,995,634	476,631	2,472,265	217,224	2,689,489	
ESE		69,944,792	16,839,917	6,953,782	163,528	3,738	8,503	93,914,260	30,543,063	124,457,323	12,536,390	136,993,713	
6-12	300	4,558,353	1,097,470	127,391	169,514	79,350	458,998	6,491,076	2,735,365	9,226,441	963,810	10,190,251	
VOCATIONAL		4,558,353	1,097,470	127,391	169,514	79,350	458,998	6,491,076	2,735,365	9,226,441	963,810	10,190,251	
LITERACY/ADU	401	169,741	40,867	1,156	1,479	60	507	213,810	240,131	453,941	64,412	518,353	
ADULT HIGH	402	438,722	105,627	11,172	31,610	999	8,611	596,741	773,453	1,370,194	190,453	1,560,647	
GED	403	146,004	35,152	1,055	1,481	60	507	184,259	215,381	399,640	54,785	454,425	
ESOL	404	165,511	39,848	1,253	1,493	60	507	208,672	310,966	519,638	73,710	593,348	
OTHER ADULT	409	2,924	704					3,640	1,502	5,142	1,146	6,288	
ADULT		922,902	222,198	14,648	36,063	1,179	10,132	1,207,122	1,541,433	2,748,555	384,508	3,133,063	

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Category	Nbr	Salaries	Benefits	Purchased Services	Material Supplies	Other Expenses	Capital Outlay	Total Direct	School Indirect	School Cost	District Indirect	Total
Total FEFP		218,927,775	52,709,080	10,001,989	9,757,472	1,740,325	1,885,058	295,021,699	107,404,258	402,425,957	42,903,222	445,329,179
Food Service									345,040			14,610
Transportation									459,098			19,318,250

District Indirect costs are Functionally distributed as reported below.

6100	Pupil Personnel	1,514,328	6200	Instructional Media	6300	Instr & Curr	5,686,004
6400	Instr Staff Training	854,899	6500	Instr Tech Services	7100	Board of Education	1,317,779
7200	General	1,913,665	7400	Facilities Acq-Constr	7500	Fiscal Services	2,248,400
7700	Central Services	5,399,132	7900	Operation of Plant	8100	Maintenance of Plant	8,761,518
8200	Admin Tech Services	3,785,581					

-----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
Instruction			302,692	1,500		16,201,260	485,356,499	485,383,256	-26,757
3,384,871									

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Fund: 4 Special Revenue Fund School: 0000 Brevard County School District

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	2,601,434	686,387	150,327	350,845	4,420	303,548	4,096,961	633,498	4,730,459	2,044,652	6,775,111
4-8 Basic	102	1,516,367	403,335	31,731	14,400	2,193	99,873	2,067,899	445,332	2,513,231	1,656,526	4,169,757
9-12 Basic	103	924,859	19,138	19,883	28,697	1,465	232,406	1,226,448	194,129	1,420,577	979,260	2,399,837
Basic		5,042,659	1,108,860	201,941	393,941	8,078	635,828	7,391,307	1,272,958	8,664,265	4,680,438	13,344,703
ESOL	130	253,515	67,704	542	406	27	1,093	323,287	71,853	395,140	117,164	512,304
ESOL		253,515	67,704	542	406	27	1,093	323,287	71,853	395,140	117,164	512,304
K-BASIC WITH	111	1,761,370	575,540	152,286	69,003	448	117,934	2,676,581	616,160	3,292,741	3,488,076	6,780,817
4-8 BASIC WITH	112	1,473,246	500,149	97,113	54,659	814	70,089	2,196,070	807,986	3,004,056	3,475,790	6,479,846
9-12 BASIC	113	832,692	245,530	51,167	35,857	689	73,830	1,239,765	637,641	1,877,406	1,891,717	3,769,123
ESE SUPP 4	254	316,018	114,527	17,434	51,383	97	81,504	580,963	210,076	791,039	615,810	1,406,849
ESE SUPP 5	255	67,533	25,454	3,866	3,085		5,457	105,422	43,091	148,513	144,292	292,805
ESE		4,450,860	1,461,200	321,866	213,986	2,075	348,813	6,798,800	2,314,954	9,113,754	9,615,684	18,729,438
6-12	300	31,096	11,799	3,731	956	160	267,731	315,473	41,576	357,049	165,047	522,096
VOCATIONAL		31,096	11,799	3,731	956	160	267,731	315,473	41,576	357,049	165,047	522,096
LITERACY/ADU	401	7,953	331	1,406	2,236		10,302	22,228	5,855	28,083	59,846	87,929
ADULT HIGH	402	61,249	2,538	5,312	8,452		38,934	116,485	17,569	134,054	220,696	354,750
GED	403	5,835	242	1,337	2,128		9,803	19,345	7,040	26,385	55,204	81,589
ESOL	404	33,278	1,379	1,907	3,035		13,982	53,581	5,701	59,282	79,182	138,464
OTHER ADULT	409											
ADULT		108,316	4,490	9,962	15,851		73,021	211,640	36,167	247,807	415,029	662,836
Total FEFP		9,886,446	2,654,053	538,042	625,140	10,341	1,326,486	15,040,508	3,737,509	18,778,017	14,993,362	33,771,379
Food Service									24,426,460			
Transportation									8,267			

District Indirect costs are Functionally distributed as reported below.

DRAFT

Fund: 9 Education Jobs Act School: 0000 Brevard County School District

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									2,726	2,726	2,726
4-8 Basic	102									2,991	2,991	2,991
9-12 Basic	103									1,216	1,216	1,216
Basic										6,933	6,933	6,933
Total FEFP										6,933	6,933	6,933
Food Service												
Transportation												
												210,940

District Indirect costs are Functionally distributed as reported below.

Category	6100	6200	6300	6400	6500	7400	7500	7700	7900	8100	8200	Charter Schools	AFR Total	Rounding/Difference
Pupil Personnel														
Instr Staff Training														
General														
Central Services														
Admin Tech Services														
Instructional Media														
Instr Tech Services														
Facilities Acq-Const														
Operation of Plant														
Community Service														
Debt Service														
Non-Prgm Capital														
Pre-K														
Other Instruction														
													218,589	-716
													217,873	

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

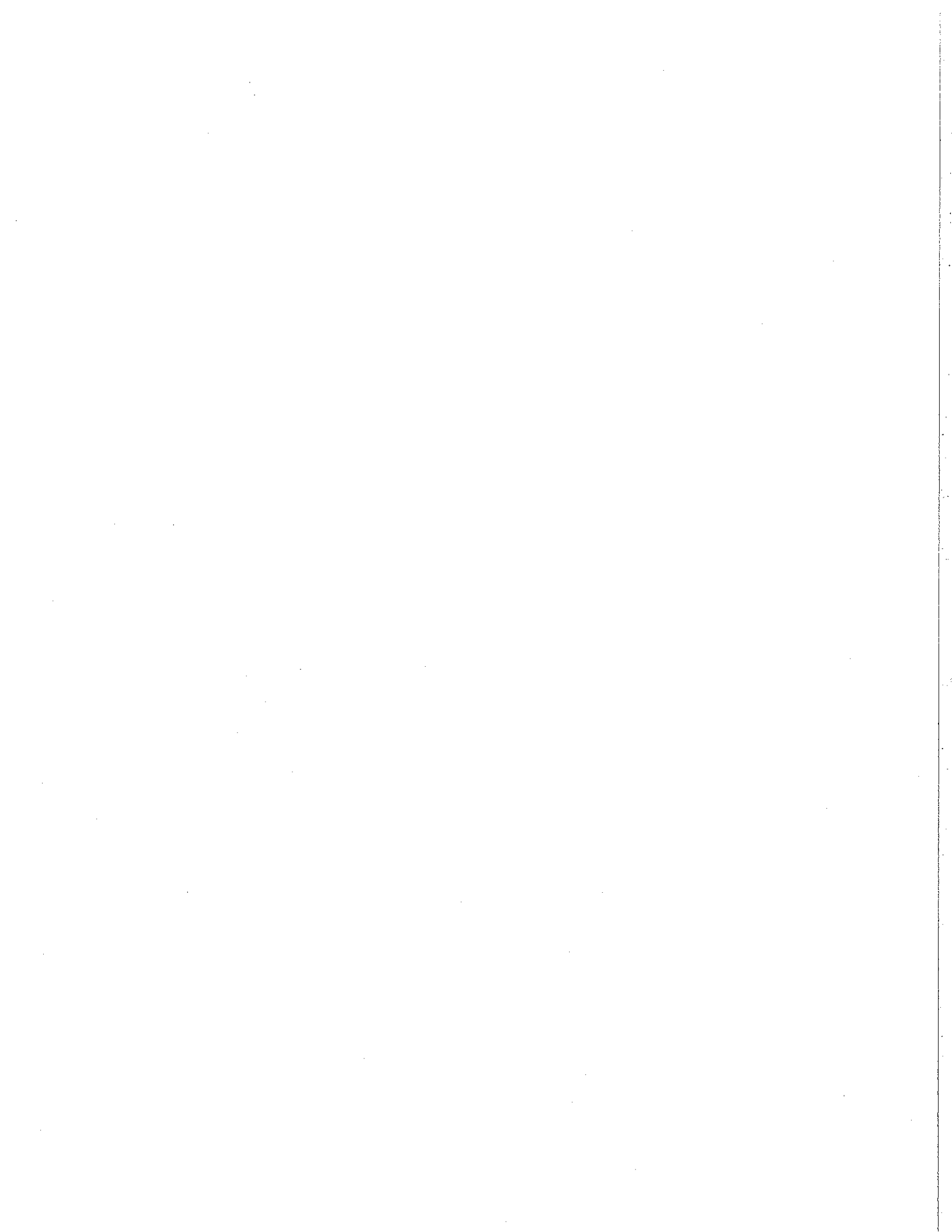
**BREVARD COUNTY
DISTRICT SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
United States Department of Agriculture:				
Indirect:				
Florida Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	321	\$ 4,552,153	
National School Lunch Program	10.555	300, 350	12,331,371	
Summer Food Service Program for Children	10.559	323	114,252	
Florida Department of Agriculture and Consumer Services:				
National School Lunch Program	10.555 (2)(A)	None	1,652,966	
Total Child Nutrition Cluster			18,650,742	-
Florida Department of Education				
Child and Adult Care Food Program	10.558	302	282,121	
Fresh Fruit and Vegetable Program	10.582	303	65,881	
Total United States Department of Agriculture			18,998,744	-
Office of Community Oriented Policing Services				
Indirect:				
Public Safety Partnership and Community Policing Grants	16.710	None	35,796	
Total Office of Community Oriented Policing Services			35,796	-
United States Department of Energy:				
Indirect:				
University of Central Florida				
ARRA - State Energy Program	84.041	N/A	259,946	
Total United States Department of Energy			259,946	-
United States Department of Education:				
Direct:				
Impact Aid Cluster:				
Impact Aid	84.041	N/A	694,794	
Fund for the Improvement of Education	84.215	N/A	321,487	
Total Direct			1,016,281	-
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263	16,104,278	
Special Education - Preschool Grants	84.173	266, 267	564,496	
Total Special Education Cluster			16,668,774	-
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 192, 193, 194, 195, 590	663,869	
Title I Grants to Local Educational Agencies	84.010	212, 220, 221, 226, 228	13,641,905	
Career and Technical Education - Basic Grants to States	84.048	151	618,702	
Education for Homeless Children & Youth	84.196	127	98,478	
Charter Schools	84.282	298	25,000	25,000
Twenty-First Century Community Learning Centers	84.287	244	2,630,499	
English Language Acquisition Grants	84.365	102	279,536	
Improving Teacher Quality State Grants	84.367	224	2,617,881	
ARRA - Race To The Top - LEA Formula Subgrants	84.395		1,009,557	
ARRA - Education Jobs Fund	84.410		218,589	
Total Indirect			21,804,016	25,000
Total United States Department of Education			39,489,071	25,000

**BREVARD COUNTY
DISTRICT SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
Corporation for National and Community Service:				
Indirect:				
Florida Department of Education:				
Learn and Serve America - School and Community Based Programs	94.004	234	10,575	-
United States Department of Health & Human Services:				
Direct				
Administration for Children & Families Head Start Program	93.600	None	3,435,652	-
United States Department of Defense:				
Direct:				
Army Junior Reserve Officers Training Corps	12.	N/A	522,284	
Air Force Junior Reserve Officers Training Corps	12.	N/A	274,208	
Navy Junior Reserve Officers Training Corps	12.	N/A	150,723	
Marines Junior Reserve Officers Training Corps	12.	N/A	110,645	
Total United States Department of Defense:			1,057,860	-
Total Expenditures of Federal Awards			\$ 63,287,644	\$ 25,000

- Notes:
- (1) Basis of Presentation. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been reported.
- (2) Noncash Assistance.
- (A) National School Lunch Program. Represents the amount of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
- (B) State Energy Program - Includes current year addition of \$132,547 bring the amount to \$259,946 representing the total Federally-paid portion of solar panels and related site preparation and installation costs.



**FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
DISTRICT SCHOOL BOARD OF BREVARD COUNTY
For the Fiscal Year Ended June 30, 2013**

Return completed form to: Department of Education Office of Funding and Financial Reporting 325 W. Gaines St., Room 824 Tallahassee, Florida 32399-0400

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FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)
DISTRICT SCHOOL BOARD OF BREVARD COUNTY
For the Fiscal Year Ended June 30, 2013

Return completed form to:
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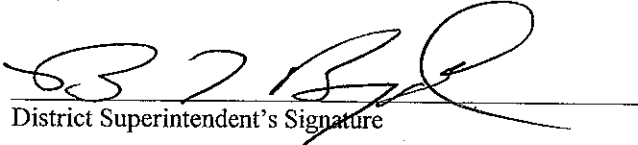
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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2013, was submitted in accordance with Rule 6A-1.0071, F.A.C. (Section 1001.51(12)(b), F.S.). This report was approved by the school board on September 10, 2013.


District Superintendent's Signature

9/12/13
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, 2013. The information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions and should be considered in conjunction with the District's financial statements and the notes to the financial statements, found on pages 17 through 78.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2013 fiscal year are as follows:

- The assets of the District exceeded its liabilities for the governmental activities, at June 30, 2013, by \$396.9 million. Of this amount, \$360.2 million represents investments in capital assets (net of related debt) and \$36.8 million represents restricted and unrestricted net position of \$41.9 million and (\$5.1) million, respectively.
- The District's total net position for governmental activities decreased by \$28.8 million, or 6.8 percent.
- Program revenues for governmental activities accounted for \$45 million, or 7.5 percent of total revenues. General revenues and transfers accounted for \$555.7 million, or 92.5 percent.
- The governmental funds reported combined fund balances of \$101.8 million, a decrease of \$16.6 million, or 14 percent, in comparison to the prior fiscal year. The fund balances are comprised of \$3.4 million of non-spendable, \$45 million of restricted, \$16.5 million of assigned, and \$36.9 million in unassigned funds.
- At the end of the fiscal year, the fund balance for the general fund was \$43 million, or 9.1 percent, of the general fund revenues. This fund balance was comprised of \$1.4 million of non-spendable, \$2.6 million of restricted, \$2.1 million assigned, and \$36.9 million of unassigned funds.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components:

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

Government-Wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental and business-type activities of the primary government presented on the accrual basis of accounting. The statement of net position provides information about the government's financial position, its assets, deferred

outflows, liabilities, and deferred inflows, using an economic resources measurement focus. Net position is a measurement of the financial health of the District. The statement of activities presents information about the change in the District's financial position or the results of operations, during the fiscal year. An increase or decrease in net position is an 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 eight separate legal entities which meet the criteria to be included as a component unit, including seven charter schools and the Brevard Schools Foundation. Although legally separate organizations, the component units are included in this report because they meet the criteria for inclusion provided by generally accepted accounting principles. Financial information for these component units is reported separately from the financial information presented for the primary government. The Brevard County School Board Leasing Corporation, although a legally separate entity, was formed to facilitate financing for the acquisition of facilities and equipment for the District. Due to the substantive economic relationship between the District and the Leasing Corporation, the Leasing Corporation has been included as an integral part of the primary government.

Fund Financial Statements

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

Governmental Funds

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

The District has the following governmental funds: general, debt service, special revenue (including the school food services) and capital projects. Within fund types, the District currently maintains eleven (11) major and non-major funds. Of those funds, the general fund, the American Recovery and Reinvestment Act (ARRA) economic stimulus funds, debt service-other fund, capital projects – Section 1011.14/1011.15 notes fund, capital projects – local capital improvement fund and capital projects – other capital projects fund are considered to be major funds. Data from the other governmental funds are combined into a single, aggregate presentation.

The District adopts an annual appropriated budget for its governmental funds. Budgetary comparison statements have been presented for the general and major special revenue funds to demonstrate compliance with the budget.

Proprietary Funds

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

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

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

Fiduciary Funds

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following is a summary of the District's net position as of June 30, 2013, compared to net position as of June 30, 2012.

Condensed Statement of Net Position
June 30, 2013 and 2012
(amounts expressed in thousands)

	Governmental		Business-type		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$ 219,071	\$ 228,038	\$ 3,011	\$ 3,006	\$ 222,082	\$ 231,044
Capital assets, net	861,215	895,232	108	123	861,323	895,355
Total assets	1,080,286	1,123,270	3,119	3,129	1,083,405	1,126,399
Current and other liabilities	115,066	101,426	93	84	115,159	101,510
Long-term liabilities	568,299	596,136	521	442	568,820	596,578
Total liabilities	683,365	697,562	614	526	683,979	698,088
Net Position:						
Net investment in capital assets	360,167	379,227	2,505	2,603	362,672	381,830
Restricted	41,886	42,684	-	-	41,886	42,684
Unrestricted	(5,132)	3,797	-	-	(5,132)	3,797
Total net position	\$ 396,921	\$ 425,708	\$ 2,505	\$ 2,603	\$ 399,426	\$ 428,311

Within the District's governmental activities, the assets exceeded liabilities by \$396.9 million at the end of the fiscal year. The largest portion of the District's net position, \$360.2 million, or 90.7 percent, 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. Net position is comprised of a restricted balance of \$41.9 million, 10.6 percent, which is externally restricted for specific uses and an unrestricted net position of (\$5.1) million, or (1.3) percent.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2013, and June 30, 2012, are as follows:

The School Board of Brevard County, Florida - Changes in Net Position
June 30, 2013 and 2012
(amounts expressed in thousands)

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program revenues:						
Charges for services	\$ 12,057	\$ 12,466	\$ 5,804	\$ 5,727	\$ 17,861	\$ 18,193
Operating grants and contributions	30,208	29,674	-	-	30,208	29,674
Capital grants and contributions	2,734	2,815	-	-	2,734	2,815
General revenues:						
Property taxes, levied - general purposes	175,202	177,927	-	-	175,202	177,927
Property taxes, levied- capital projects	39,862	40,382	-	-	39,862	40,382
Grants and contributions, non-restricted	326,991	313,223	-	-	326,991	313,223
Miscellaneous	11,911	7,302	-	-	11,911	7,302
Unrestricted investment earnings	472	724	-	-	472	724
Total revenues	<u>599,437</u>	<u>584,513</u>	<u>5,804</u>	<u>5,727</u>	<u>605,241</u>	<u>590,240</u>
Expenses:						
Instruction	337,541	338,857	-	-	337,541	338,857
Pupil personnel services	23,812	22,350	-	-	23,812	22,350
Instructional media services	7,342	7,442	-	-	7,342	7,442
Instruction and curriculum	20,462	19,612	-	-	20,462	19,612
Instructional staff training services	4,773	5,252	-	-	4,773	5,252
Instruction related technology	8,674	8,768	-	-	8,674	8,768
Board of education	1,322	1,350	-	-	1,322	1,350
General administration	3,430	3,274	-	-	3,430	3,274
School administration	34,784	35,358	-	-	34,784	35,358
Non-Capital Facilities Acquisitions and Construction	7,163	10,335	-	-	7,163	10,335
Fiscal services	2,294	2,447	-	-	2,294	2,447
Food services	27,475	28,049	-	-	27,475	28,049
Central services	5,555	5,343	-	-	5,555	5,343
Pupil transportation	22,600	23,603	-	-	22,600	23,603
Operation of plant	43,179	44,360	-	-	43,179	44,360
Maintenance of plant	11,908	5,811	-	-	11,908	5,811
Administrative Technology Services	3,605	3,404	-	-	3,605	3,404
Community services	1,622	1,156	-	-	1,622	1,156
Interest on long-term debt	24,742	26,452	-	-	24,742	26,452
Unallocated depreciation	37,240	39,802	-	-	37,240	39,802
Extended day program	-	-	4,603	4,822	4,603	4,822
Total Functions/Program Expenses	<u>629,523</u>	<u>633,025</u>	<u>4,603</u>	<u>4,822</u>	<u>634,126</u>	<u>637,847</u>
Excess (deficiency) of revenues over (under) expenses	<u>(30,086)</u>	<u>(48,512)</u>	<u>1,201</u>	<u>905</u>	<u>(28,885)</u>	<u>(47,607)</u>
Other financial sources (uses)						
Transfers	1,299	1,299	(1,299)	(1,299)	-	-
Total other financial sources (uses)	<u>1,299</u>	<u>1,299</u>	<u>(1,299)</u>	<u>(1,299)</u>	<u>-</u>	<u>-</u>
Change in net position	<u>(28,787)</u>	<u>(47,213)</u>	<u>(98)</u>	<u>(394)</u>	<u>(28,885)</u>	<u>(47,607)</u>
Net position, beginning	<u>425,708</u>	<u>472,921</u>	<u>2,603</u>	<u>2,997</u>	<u>428,311</u>	<u>475,918</u>
Net position, ending	<u>\$ 396,921</u>	<u>\$ 425,708</u>	<u>\$ 2,505</u>	<u>\$ 2,603</u>	<u>\$ 399,426</u>	<u>\$ 428,311</u>

Governmental Activities

The District's governmental activities net position decreased by \$28.8 million from fiscal year 2012. Key components of this decrease are as follows:

- ◆ Property taxes in the district decreased by \$3.2 million, or 1.5 percent over the previous year, due to the continued decline in property tax values. During fiscal year 2013, we began to see a stabilizing of property tax values, which is evidenced by only a slight decrease in revenues for the current fiscal year as compared to previous years of declines.
- ◆ Non-restricted grants and contributions increased by \$13.7 million. The majority of the increase is due to State FEFP allocations which increased by \$12.4 million. School Recognition also increased by \$0.6 million. The District received a federal grant award for Head Start for the first time, during the fiscal year, which reflects an additional overall increase in non-restricted grants of \$3.4 million. The increases were offset by other decreases of \$2.7 million in grants and contributions attributable to programs for Title I, Race to the Top (RTTT), and Individuals with Disabilities Educational Act (IDEA).
- ◆ Expenditures decreased by \$3.5 million over fiscal year 2012 due to the District's continued efforts to reduce expenditures.

Business-Type Activities

The Business-type activity net position totaled \$2.5 million, representing a slight decline of \$0.1 million, or 3.8 percent, as compared to last year's net position of \$2.6 million. The District also transferred \$1.3 million in funds to the general fund as a repayment of shortfalls previously incurred in the business activities and funded by the general fund during prior years.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The District's governmental funds reported a combined fund balance of \$101.8 million, which is a \$16.6 million decrease from last year's combined governmental fund balances of \$118.4 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, 2013 and 2012.

<i>Fund Balance (in thousands)</i>	2013	2012	Increase (Decrease)	Percentage Change
General fund	\$ 43,059	\$ 59,850	\$ (16,791)	(28.06)
Debt service fund - other	4,499	4,371	128	2.93
Capital projects funds:				
Section 1011.14/1011.15 loans	6,776	(83)	6,859	(8263.86)
Local capital improvement	25,216	32,717	(7,501)	(22.93)
Other capital projects	5,807	5,832	(25)	(0.43)
Other governmental funds (non-major)	16,482	15,750	732	4.65
Total	\$ 101,839	\$ 118,437	\$ (16,598)	(14.01)

General Fund

Fund balance for the general fund decreased by \$16.8 million compared to last year's net decrease of \$19.7 million; which reflects an increase over fiscal year 2012 of \$2.9 million. The overall change in fund balance is attributed to a \$9.9 million increase in revenues, \$4.7 million increase in expenditures, and a \$2.3 million increase in transfers out and loss recoveries. The tables and data that follow illustrate the financial activities and changes in fund balance for the general fund.

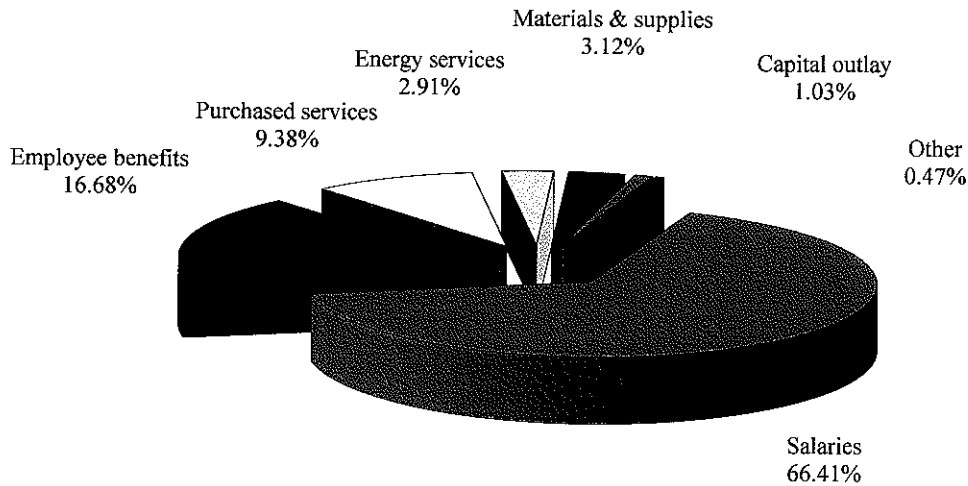
<i>Revenues (in thousands)</i>	2013	2012	Increase (Decrease)	Percentage Change
Taxes	\$ 175,202	\$ 177,927	\$ (2,725)	(1.53)
Interest earnings	190	250	(60)	(24.00)
State revenues	290,566	277,402	13,164	4.75
Federal revenues	2,914	3,405	(491)	(14.42)
Other revenues	6,341	6,326	15	0.24
Total	\$ 475,213	\$ 465,310	\$ 9,903	2.13

The property tax revenue decreased by \$2.7 million, or 1.5 percent. Other combined revenues, including federal and state revenues, increased overall by \$12.6 million. FEFP revenue was the largest contributor with a \$12.4 million increase which included revenue adjustments for state allocations such as: Base Student, Reading, Virtual Education and School Recognition, along with a declining enrollment 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 (in thousands)</i>	2013	2012	Increase (Decrease)	Percentage Change
Salaries	\$ 322,291	\$ 320,357	\$ 1,934	0.60
Employee benefits	80,976	78,936	2,040	2.58
Purchased services	45,524	44,267	1,257	2.84
Energy services	14,128	15,186	(1,058)	(6.97)
Materials & supplies	15,164	14,869	295	1.98
Capital outlay	5,001	4,306	695	16.14
Other	2,299	2,735	(436)	(15.94)
Total	\$ 485,383	\$ 480,656	\$ 4,727	0.98

Expenditures by Object



The net increase in labor and fringe benefits of \$4 million is primarily due to fiscal year 2013 employee salary increases and bonuses. Purchased services increased \$1.2 million. Energy costs decreased by \$1.1 million as the District continued to focus on conserving energy costs. Materials and supplies, capital outlay and other expenditures account for the remaining increase of \$0.6 million.

Transfers and other sources had a net increase over fiscal year 2012 of \$2.3 million. Transfers out were increased by \$1.9 million during fiscal year 2013 and consisted of transfers to internal services funds for medical and self-insurance fund stability of \$4.5 million and \$1 million respectively.

American Recovery and Reinvestment Act (ARRA) Economic Stimulus Funds

The ARRA funds decreased by \$1.5 million from fiscal year 2012. The Race to the Top (RTTT) project decreased by \$1 million and there was a run out of Title I and IDEA Targeted funds of \$0.5 million.

Debt Service Fund - Other

The fund balance of the debt service fund - other increased \$0.1 million, or 2.9 percent.

Section 1011.14/1011.15 Notes Capital Projects Fund

The fund balance of the capital projects - Section 1011.14/1011.15 notes increased by \$6.9 million. This change in fund balance is due to a funding source transfer of \$8.4 million and project expenditures of \$1.5 million. The transfer of \$8.4 million was used to pay the District's outstanding RAN liability.

Capital Projects - Local Capital Improvement Fund

The fund balance of the capital projects - local capital improvement fund decreased by \$7.5 million, or 22.9 percent. Ad Valorem taxes and interest revenues of \$40 million were offset by \$3.6 million of project expenditures and \$43.9 million in transfers. The transfers were made to the debt service funds for principal and interest payments of \$35.5 million and the RAN payoff of \$8.4 million. Project expenditures decreased from fiscal year 2012 to fiscal year 2013 by \$6 million. Funds transfers out during the fiscal year 2013 were greater than transfers out during fiscal year 2012 by \$8.1 million. During fiscal year 2013, all outstanding COP payments were funded by local capital improvement fund, whereas, during fiscal year 2012, the District used other capital funds to support the debt payment. During fiscal year 2013, the District issued refunding certificates of participation to reduce \$8.9 million of debt service including \$2.5 million in savings during the current year.

Capital Projects - Other Capital Projects Fund

The fund balance of the other capital projects fund remained consistent. In fiscal year 2013, project expenditures of \$2.1 million were offset by \$0.2 million of miscellaneous revenue and \$1.8 million in other financing sources. Funds were transferred in to cover the school capital expenditure and other minor remodel / renovation projects.

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 amended its revenue budget to reflect an increase in total revenues over last year of \$9.9 million. This is due mainly to \$13.2 million in State revenue increases including: Base Student, Reading, Virtual Education and School Recognition, plus the District qualified for the Declining Enrollment Allocation; \$2.7 million in Ad Valorem; and \$0.5 million less of federal Impact Aid and Medicaid.

The District amended its final budget for expenditures to reflect increases in salaries and other employee related costs as well as non-labor costs. Expenditures were originally budgeted at \$490.5 million and actual expenditures were lower than the original budget by \$5.1 million. This is due to the District's conservative spending and savings initiatives that were implemented during the fiscal year. Other appropriations required changes in functional categories due to spending patterns.

As the District and the State of Florida begin to see a slight upturn in the economy, the District continues to look for opportunities to monitor costs through savings initiatives and conservative spending.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The District has \$861.3 million invested in capital assets net of depreciation, with virtually all of it attributed to governmental activities. This investment in capital assets includes: land; construction in process; software in process; improvements other than buildings; buildings and fixed equipment; furniture, fixtures and equipment; motor vehicles; audio-visual materials; computer software and property under capital lease.

Acquisitions for governmental activities totaled \$5.8 million and depreciation expense was \$39.4 million, with \$2.2 million directly charged to the Transportation function. Retirements of \$7.9 million in improvements other than buildings; furniture, fixtures and equipment; motor vehicles; and computer software were removed in the fiscal year. The majority of the acquisitions were for vehicles, furniture, and computer equipment replacement throughout the District. Detailed information regarding capital asset activity is included in the notes to the financial statements (Note 4, page 55).

Long-Term Debt

At June 30, 2013 the District had \$507.8 million in outstanding certificates of participation and state bonding obligations. Of this amount, \$7.7 million represents State Board of Education bonds issued on behalf of the District, and \$500.1 million in outstanding certificates of participation. Other significant long term debt includes \$13.6 million in the District's self-insurance claims, \$37.1 million in net OPEB obligations and pollution remediation obligation, and \$35.6 million of obligations for compensated absences for district employees. The portion of these obligations that are due within one year is \$25.8 million. Detailed information regarding long-term debt and notes payable activity can be found in the notes to the financial statements (Note 11, page 63).

OTHER MATTERS OF SIGNIFICANCE

The millage rate for required local effort (RLE) for the 2014 fiscal year is projected to be 5.358, a decrease of .240 mills. The local levy of .748 and the capital outlay millage of 1.500 are projected to remain the same as the prior fiscal year, whereas the Board approved .250 millage comes to an end. General fund revenues are projected to be \$497.9 million and expenditures are expected to be \$499.6 million. In addition, the enterprise fund will be transferring \$1.3 million to the general fund in the 2014 fiscal year.

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: Associate Superintendent of Financial Services, or Director of Accounting Services at 2700 Judge Fran Jamieson Way, Viera, FL 32940.

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
STATEMENT OF NET POSITION
June 30, 2013

ASSETS	Account Number	Primary Government			Component Units		
		Governmental Activities	Business-type Activities	Total	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units
Current Assets							
Cash and Cash Equivalents	1110	47,176,814.00	2,995,827.00	50,172,641.00	0.00	0.00	4,525,064.00
Investments	1160	140,524,701.00		140,524,701.00	0.00	0.00	2,359,410.00
Taxes Receivable, Net	1120			0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	76,365.00		76,365.00	0.00	0.00	111,776.00
Interest Receivable on Investments	1170	161,324.00		161,324.00	0.00	0.00	24,525.00
Due from Reinsurer	1180			0.00	0.00	0.00	33,807.00
Deposits Receivable	1210			0.00	0.00	0.00	47,128.00
Due From Other Agencies	1220	7,558,096.00	14,987.00	7,573,083.00	0.00	0.00	131,218.00
Internal Balances				0.00	0.00	0.00	0.00
Inventory	1150	2,648,749.00		2,648,749.00	0.00	0.00	0.00
Prepaid Items	1230			0.00	0.00	0.00	1,271,091.00
Total Current Assets		198,146,049.00	3,010,814.00	201,156,863.00	0.00	0.00	8,504,019.00
Noncurrent Assets:							
Cash with Fiscal/Service Agents	1114			0.00	0.00	0.00	1,198,508.00
Other Post-Employment Benefits Asset	1410			0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420			0.00	0.00	0.00	0.00
Investments	1460			0.00	0.00	0.00	0.00
Insurance Costs		20,925,645.00		20,925,645.00	0.00	0.00	1,090,920.00
Total Noncurrent Assets		20,925,645.00	0.00	20,925,645.00	0.00	0.00	2,289,428.00
Capital Assets:							
Land	1310	35,887,580.00		35,887,580.00	0.00	0.00	3,290,523.00
Land Improvements - Nondepreciable	1315			0.00	0.00	0.00	0.00
Construction in Progress	1360	828,385.00		828,385.00	0.00	0.00	340,567.00
Improvements Other Than Buildings	1320	69,114,980.00	126,903.00	69,241,883.00	0.00	0.00	1,521,412.00
Less Accumulated Depreciation	1329	(43,946,938.00)	(50,455.00)	(43,997,393.00)	0.00	0.00	(411,907.00)
Buildings and Fixed Equipment	1330	1,419,936,178.00	48,268.00	1,419,984,446.00	0.00	0.00	19,261,686.00
Less Accumulated Depreciation	1339	(634,937,203.00)	(34,358.00)	(634,971,561.00)	0.00	0.00	(3,619,245.72)
Furniture, Fixtures and Equipment	1340	80,105,391.00	997,312.00	81,102,703.00	0.00	0.00	1,882,742.00
Less Accumulated Depreciation	1349	(75,270,777.00)	(983,878.00)	(76,254,655.00)	0.00	0.00	(732,076.52)
Motor Vehicles	1350	43,860,678.00	13,881.00	43,874,559.00	0.00	0.00	408,130.00
Less Accumulated Depreciation	1359	(34,083,527.00)	(9,716.00)	(34,093,243.00)	0.00	0.00	(105,311.76)
Property Under Capital Lease	1370			0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379			0.00	0.00	0.00	0.00
Audiovisual Materials	1381	9,675,592.00		9,675,592.00	0.00	0.00	20,784.00
Less Accumulated Depreciation	1388	(9,455,418.00)		(9,455,418.00)	0.00	0.00	(20,784.00)
Computer Software	1382		53,102.00	53,102.00	0.00	0.00	97,053.00
Less Accumulated Amortization	1389		(53,102.00)	(53,102.00)	0.00	0.00	(91,700.00)
Other Capital Assets, Net of Depreciation		824,498,956.00	107,957.00	824,606,913.00	0.00	0.00	18,210,782.00
Total Capital Assets		861,214,921.00	107,957.00	861,322,878.00	0.00	0.00	21,841,872.00
Total Assets		1,080,286,615.00	3,118,771.00	1,083,405,386.00	0.00	0.00	32,635,319.00
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES							
Current Liabilities:							
Accrued Salaries and Benefits	2110	19,086,743.00	44,380.00	19,131,123.00	0.00	0.00	799,129.00
Payroll Deductions and Withholdings	2170	9,089,507.00	18.00	9,089,525.00	0.00	0.00	0.00
Accounts Payable	2120	6,688,794.00	11,709.00	6,700,503.00	0.00	0.00	517,249.00
Judgments Payable	2130			0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	870,909.00		870,909.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	112,500.00		112,500.00	0.00	0.00	0.00
Matured Bonds Payable	2180	14,195,000.00		14,195,000.00	0.00	0.00	0.00
Matured Interest Payable	2190	9,645,856.00		9,645,856.00	0.00	0.00	0.00
Sales Tax Payable	2260			0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240			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	22,030.00
Due to Other Agencies	2230	282,609.00		282,609.00	0.00	0.00	6,897.00
Current Notes Payable	2250			0.00	0.00	0.00	0.00
Deferred Revenues	2410	29,272,471.00		29,272,471.00	0.00	0.00	133,460.00
Estimated Unpaid Claims - Self-Insurance Program	2271			0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Total Current Liabilities		89,244,389.00	56,107.00	89,300,496.00	0.00	0.00	1,478,765.00
Long-Term Liabilities							
Portion Due Within One Year:							
Notes Payable	2310			0.00	0.00	0.00	159,614.00
Obligations Under Capital Leases	2315			0.00	0.00	0.00	51,646.00
Bonds Payable	2320	1,945,000.00		1,945,000.00	0.00	0.00	175,000.00
Liability for Compensated Absences	2330	3,695,931.00	36,531.00	3,732,462.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	13,160,000.00		13,160,000.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	7,020,014.00		7,020,014.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360			0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00	0.00	0.00
Due Within One Year		25,821,945.00	36,531.00	25,858,476.00	0.00	0.00	386,260.00
Portion Due After One Year:							
Notes Payable	2310			0.00	0.00	0.00	10,711,228.00
Obligations Under Capital Leases	2315			0.00	0.00	0.00	82,946.00
Bonds Payable	2320	5,795,000.00		5,795,000.00	0.00	0.00	11,599,201.00
Liability for Compensated Absences	2330	31,857,962.00	117,141.00	31,975,103.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	486,933,000.00		486,933,000.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	6,535,184.00		6,535,184.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	37,139,728.00	403,714.00	37,543,442.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370			0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	38,000.00		38,000.00	0.00	0.00	0.00
Due in More than One Year		568,298,874.00	520,855.00	568,819,729.00	0.00	0.00	22,393,375.00
Total Long-Term Liabilities		594,120,819.00	557,386.00	594,678,205.00	0.00	0.00	22,779,635.00
Total Liabilities		683,365,208.00	613,493.00	683,978,701.00	0.00	0.00	24,258,400.00
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION							
Net Investment in Capital Assets	2770	360,167,129.00	2,505,277.00	362,672,406.00	0.00	0.00	2,700,093.00
Restricted For:							
Categorical Carryover Programs	2780	2,591,888.00		2,591,888.00	0.00	0.00	0.00
Food Service	2780			0.00	0.00	0.00	46,905.00
Debt Service	2780	4,711,420.00		4,711,420.00	0.00	0.00	1,528,795.00
Capital Projects	2780	31,140,381.00		31,140,381.00	0.00	0.00	114,301.00
Other Purposes	2780	3,442,484.00		3,442,484.00	0.00	0.00	2,655,935.00
Unrestricted	2790	(5,131,895.00)		(5,131,895.00)	0.00	0.00	1,330,890.00
Total Net Position		396,921,407.00	2,505,277.00	399,426,684.00	0.00	0.00	8,376,919.00

DISTRICT SCHOOL BOARD OF BREYARD COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2013

FUNCTIONS	Account Number	Program Revenues		Net (Expense) Revenue and Changes in Net Position		Component Units
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	
<i>Governmental Activities:</i>						
Instruction	5000	783,170.00		(336,357,406.00)		(336,357,406.00)
Student Personnel Services	6100	23,811,860.00		(23,811,860.00)		(23,811,860.00)
Instructional Media Services	6200	7,341,448.00		(7,341,448.00)		(7,341,448.00)
Instruction and Curriculum Development Services	6300	20,462,420.00		(20,462,420.00)		(20,462,420.00)
Instructional Staff Training Services	6400	4,773,252.00		(4,773,252.00)		(4,773,252.00)
Instructional-Related Technology	6500	8,674,454.00		(8,674,454.00)		(8,674,454.00)
Board	7100	1,321,479.00		(1,321,479.00)		(1,321,479.00)
General Administration	7200	3,430,024.00		(3,430,024.00)		(3,430,024.00)
School Administration	7300	2,102,865.00		(2,102,865.00)		(2,102,865.00)
Facilities Acquisition and Construction	7400	2,293,495.00		(2,293,495.00)		(2,293,495.00)
Fiscal Services	7600	21,475,275.00		(21,475,275.00)		(21,475,275.00)
Food Services	7700	5,554,532.00		(5,554,532.00)		(5,554,532.00)
Student Transportation Services	7800	22,600,271.00		(22,600,271.00)		(22,600,271.00)
Operation of Plant	7900	43,179,337.00		(43,179,337.00)		(43,179,337.00)
Maintenance of Plant	8100	11,908,159.00		(11,908,159.00)		(11,908,159.00)
Administrative Technology Services	8200	3,605,200.00		(3,605,200.00)		(3,605,200.00)
Community Services	9100	1,621,947.00		(1,621,947.00)		(1,621,947.00)
Interest on Long-Term Debt	9200	24,741,902.00		(24,741,902.00)		(24,741,902.00)
Unallocated Depreciation/Amortization Expense*		37,239,386.00		(37,239,386.00)		(37,239,386.00)
<i>Business-Type Activities:</i>						
Self-Insurance Consortium		12,056,491.00	30,208,285.00	(584,523,492.00)		(584,523,492.00)
Daycare Operations		5,804,346.00			0.00	0.00
Other Business-Type Activity		5,804,346.00	0.00		1,201,128.00	1,201,128.00
Total Business-Type Activities		5,804,346.00	0.00		0.00	0.00
Total Primary Government Component Units		17,860,837.00	30,208,285.00	(584,523,492.00)	1,201,128.00	1,201,128.00
Major Component Unit Major Component Unit Name		0.00	0.00			0.00
Minor Component Unit Major Component Unit Name		706,279.00	1,792,921.00			1,999,200.00
Total Nonmajor Component Units		706,279.00	1,792,921.00			1,999,200.00
Total Component Units		22,695,638.00	31,999,200.00	(584,523,492.00)	1,201,128.00	1,201,128.00

General Revenues:		Net (Expense) Revenue and Changes in Net Position	
Property Taxes, Levied for Operational Purposes	175,202,040.00		175,202,040.00
Property Taxes, Levied for Debt Service	39,861,618.00		39,861,618.00
Local Sales Taxes			
Grants and Contributions Not Restricted to Specific Programs	226,991,359.00		226,991,359.00
Investment Earnings	471,933.00		471,933.00
Miscellaneous	11,910,921.00		11,910,921.00
Special Items			
Extraordinary Items			
Transfers			
Total General Revenues, Special Items, Extraordinary Items, and Transfers	1,299,035.00		1,299,035.00
Change in Net Position	555,736,906.00		555,437,871.00
Net Position - July 1, 2012	(28,786,846.00)		(28,884,495.00)
Net Position - June 30, 2013	433,707,892.00		428,311,177.00
	396,921,407.00	2,505,277.00	399,426,684.00

* This amount excludes the depreciations/amortization that is included in the direct expenses of the various functions.

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	5,843,608.29	0.00	0.00	0.00	0.00
Investments	1160	64,407,320.77	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	1130	33,708.35	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	86,399.18	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	4,571,349.41	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	1,257,895.17	0.00	0.00	77,766.68	0.00
Inventory	1150	833,833.51	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		77,034,114.68	0.00	0.00	77,766.68	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		77,034,114.68	0.00	0.00	77,766.68	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	18,645,717.48	0.00	0.00	9,379.62	0.00
Payroll Deductions and Withholdings	2170	9,082,564.27	0.00	0.00	0.00	0.00
Accounts Payable	2120	5,394,718.60	0.00	0.00	59,971.92	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	19,402.30	0.00	0.00	2,580.96	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	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
Due to Fiscal Agent	2240	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	57,599.28	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	0.00	5,834.18	0.00
Internal Funds	2162	45,410.43	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	729,427.24	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		33,974,839.60	0.00	0.00	77,766.68	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	833,833.51	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	594,801.38	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balance	2710	1,428,634.89	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	2,591,887.80	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
Total Restricted Fund Balance	2720	2,591,887.80	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
Total Committed Fund Balance	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	2,134,173.34	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	2,134,173.34	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	36,904,579.05	0.00	0.00	0.00	0.00
Total Fund Balances	2700	43,059,275.08	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		77,034,114.68	0.00	0.00	77,766.68	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/ 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	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 Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	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
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
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
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
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
Sales Tax Payable	2260	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
Due to Fiscal Agent	2240	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
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<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
Total Nonspendable Fund Balance	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
Total Restricted Fund Balance	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
Total Committed Fund Balance	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
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	1,015,273.28	0.00	0.00	0.00	0.00
Investments	1160	27,292,120.09	0.00	0.00	0.00	6,827,197.17
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	32,701.27	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	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
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
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		28,340,094.64	0.00	0.00	0.00	6,827,197.17
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		28,340,094.64	0.00	0.00	0.00	6,827,197.17
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
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
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	40,021.87
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	11,225.19
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	14,195,000.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	9,645,856.51	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	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
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		23,840,856.51	0.00	0.00	0.00	51,247.06
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<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
Total Nonspendable Fund Balance	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	4,499,238.13	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	6,775,950.11
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	4,499,238.13	0.00	0.00	0.00	6,775,950.11
<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
Total Committed Fund Balance	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
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	4,499,238.13	0.00	0.00	0.00	6,775,950.11
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		28,340,094.64	0.00	0.00	0.00	6,827,197.17

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.7(2), F.S. 370	Voted Capital Improvement 380
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	15,088,615.56	0.00
Investments	1160	0.00	0.00	0.00	10,026,337.85	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	2,847.63	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	253,258.26	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
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	25,371,059.30	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	25,371,059.30	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
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	18,323.60	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	103,386.15	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	33,272.43	0.00
Sales Tax Payable	2260	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
Due to Fiscal Agent	2240	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
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	154,982.18	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<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	198,933.83	0.00
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	198,933.83	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	25,017,143.29	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	0.00	0.00	0.00	25,017,143.29	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
Total Committed Fund Balance	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
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	25,216,077.12	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	0.00	0.00	25,371,059.30	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	2,305,050.97	0.00	0.00	11,590,035.36	35,842,583.46
Investments	1160	4,191,016.79	0.00	0.00	3,458,860.84	116,202,853.51
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	3,442.63	37,150.98
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	121,948.08
Due From Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	0.00	0.00	0.00	0.00	4,571,349.41
Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	56,660.84	0.00	0.00	5,909,535.51	7,555,116.46
Inventory	1150	0.00	0.00	0.00	1,814,915.83	2,648,749.34
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
<i>Restricted Assets</i>						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		6,552,728.60	0.00	0.00	22,776,790.17	166,979,751.24
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		6,552,728.60	0.00	0.00	22,776,790.17	166,979,751.24
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	431,645.61	19,086,742.71
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	6,942.46	9,089,506.73
Accounts Payable	2120	0.00	0.00	0.00	797,631.64	6,270,645.76
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	690,691.71	0.00	0.00	14,826.00	870,908.99
Construction Contracts Payable - Retained Percentage	2150	55,247.61	0.00	0.00	12,754.40	112,499.63
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	14,195,000.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	9,645,856.51
Due to Fiscal Agent	2240	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	125.52	0.00	0.00	159,569.27	217,294.07
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	0.00	4,565,515.23	4,571,349.41
Internal Funds	2162	0.00	0.00	0.00	0.00	45,410.43
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	0.00	0.00	0.00	305,862.28	1,035,289.52
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		746,064.84	0.00	0.00	6,294,746.89	65,140,503.76
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	1,814,915.83	2,648,749.34
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	793,735.21
Total Nonspendable Fund Balance	2710	0.00	0.00	0.00	1,814,915.83	3,442,484.55
<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	2,591,887.80
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	212,182.15	4,711,420.28
Capital Projects	2726	2,502,280.91	0.00	0.00	3,431,280.44	37,726,654.75
Restricted for	2729	0.00	0.00	0.00	11,023,664.86	11,023,664.86
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	2,502,280.91	0.00	0.00	14,667,127.45	56,053,627.69
<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
Total Committed Fund Balance	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	3,304,382.85	0.00	0.00	0.00	3,304,382.85
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	2,134,173.34
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	3,304,382.85	0.00	0.00	0.00	5,438,556.19
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	36,904,579.05
Total Fund Balances	2700	5,806,663.76	0.00	0.00	16,482,043.28	101,839,247.48
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		6,552,728.60	0.00	0.00	22,776,790.17	166,979,751.24

The School Board of Brevard County, Florida
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2013

Total Fund Balances - Governmental Funds \$ 101,839,247

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	36,715,965	
Total capital assets being depreciated	1,622,192,819	
Total accumulated depreciation	<u>(797,693,863)</u>	
Total capital assets, net		861,214,921

Debt issuance costs are not expensed in the government-wide financial statements, but are reported as deferred charges and amortized over the life of the debt. Unamortized charges are 20,925,645

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. 21,744,396

Unamortized premiums are not reported in the government-wide financial statements as revenue, but are reported as deferred revenue and amortized over the life of the debt. The unamortized premium is (28,237,181)

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	(7,740,000)	
Certificates of Participation	(500,093,000)	
Compensated Absences	(35,554,893)	
Other Post Employment Benefits	(37,139,728)	
Pollution Remediation Liability	<u>(38,000)</u>	
Total long-term liabilities		<u>(580,565,621)</u>

Total Net Position - Governmental Activities \$ 396,921,407

The notes to the basic financial statements are an integral part of this statement
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490
REVENUES						
Federal Direct	3100	694,793.66	0.00	0.00	35,796.00	0.00
Federal Through State and Local	3200	2,219,325.50	0.00	0.00	1,228,146.44	0.00
State Sources	3300	290,566,095.45	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	175,202,040.00	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	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		6,531,074.72	0.00	0.00	0.00	0.00
Total Local Sources	3400	181,733,114.72	0.00	0.00	0.00	0.00
Total Revenues		475,213,329.33	0.00	0.00	1,263,942.44	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	314,139,966.82	0.00	0.00	11,739.62	0.00
Student Personnel Services	6100	17,555,476.11	0.00	0.00	0.00	0.00
Instructional Media Services	6200	7,245,297.04	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	11,264,800.28	0.00	0.00	117,124.65	0.00
Instructional Staff Training Services	6400	1,471,149.70	0.00	0.00	340,255.66	0.00
Instructional-Related Technology	6500	7,794,304.93	0.00	0.00	405,095.21	0.00
Board	7100	1,317,780.07	0.00	0.00	0.00	0.00
General Administration	7200	1,914,638.36	0.00	0.00	0.00	0.00
School Administration	7300	34,281,563.95	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	689,227.75	0.00	0.00	35,796.00	0.00
Fiscal Services	7500	2,247,337.73	0.00	0.00	0.00	0.00
Food Services	7600	359,643.79	0.00	0.00	0.00	0.00
Central Services	7700	5,372,482.79	0.00	0.00	113,100.80	0.00
Student Transportation Services	7800	19,736,309.45	0.00	0.00	210,939.68	0.00
Operation of Plant	7900	42,836,202.44	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	11,626,744.28	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	3,510,436.08	0.00	0.00	1,806.92	0.00
Community Services	9100	302,692.30	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	602,167.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	1,115,035.29	0.00	0.00	28,083.90	0.00
Total Expenditures		485,383,256.16	0.00	0.00	1,263,942.44	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(10,169,926.83)	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	22,393.90	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	1,299,035.00	0.00	0.00	0.00	0.00
Transfers Out	9700	(7,942,278.00)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		(6,620,849.10)	0.00	0.00	0.00	0.00
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(16,790,775.93)	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	59,850,051.01	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	43,059,275.08	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
<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	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel 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
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
<i>Issuance of Bonds</i>						
Premium on Sale of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	891	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Loans	893	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3720	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3730	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3740	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3760	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3770	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	892	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	894	0.00	0.00	0.00	0.00	0.00
Transfers In	760	0.00	0.00	0.00	0.00	0.00
Transfers Out	3600	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
<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	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		360,633.59	0.00	0.00	0.00	0.00
Total Local Sources	3400	360,633.59	0.00	0.00	0.00	0.00
Total Revenues		360,633.59	0.00	0.00	0.00	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel 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
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	1,168,307.53
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
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	14,195,000.00	0.00	0.00	0.00	0.00
Interest	720	21,749,578.39	0.00	0.00	0.00	58,095.39
Dues and Fees	730	1,241,817.58	0.00	0.00	0.00	5,000.00
Miscellaneous	790	0.00	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	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	277,033.49
Total Expenditures		37,186,395.97	0.00	0.00	0.00	1,508,436.41
Excess (Deficiency) of Revenues Over (Under) Expenditures		(36,825,762.38)	0.00	0.00	0.00	(1,508,436.41)
OTHER FINANCING SOURCES (USES)						
<i>Issuance of Bonds</i>						
Premium on Sale of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
<i>Proceeds of Lease-Purchase Agreements</i>						
Premium on Lease-Purchase Agreements	3750	592,195.85	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
<i>Loans</i>						
Sale of Capital Assets	3720	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
<i>Face Value of Refunding Bonds</i>						
Premium on Refunding Bonds	3715	142,220,000.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
<i>Refunding Lease-Purchase Agreements</i>						
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	3794	13,686,475.60	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	(155,270,249.89)	0.00	0.00	0.00	0.00
Transfers In	3600	35,725,570.28	0.00	0.00	0.00	8,367,430.11
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		36,953,991.84	0.00	0.00	0.00	8,367,430.11
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		128,229.46	0.00	0.00	0.00	6,858,993.70
Fund Balances, July 1, 2012	2800	4,371,008.67	0.00	0.00	0.00	(83,043.59)
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	4,499,238.13	0.00	0.00	0.00	6,775,950.11

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
<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	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	39,861,617.69	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	135,277.34	0.00
Total Local Sources	3400	0.00	0.00	0.00	39,996,895.03	0.00
Total Revenues		0.00	0.00	0.00	39,996,895.03	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel 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
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	2,741,405.68	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
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	786,329.26	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	52,752.99	0.00
Total Expenditures		0.00	0.00	0.00	3,580,487.93	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	36,416,407.10	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	10,000.00	0.00
Transfers Out	9700	0.00	0.00	0.00	(43,926,870.93)	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(43,916,870.93)	0.00
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	(7,500,463.83)	0.00
Fund Balances, July 1, 2012	2800	0.00	0.00	0.00	32,716,540.95	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	25,216,077.12	0.00

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	4,814,998.72	5,545,588.38
Federal Through State and Local	3200	0.00	0.00	0.00	56,252,749.19	59,700,221.13
State Sources	3300	213,344.90	0.00	0.00	3,118,065.05	293,897,505.40
<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	175,202,040.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	39,861,617.69
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	10,779,880.36	10,779,880.36
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		17,710.24	0.00	0.00	166,957.17	7,211,653.06
Total Local Sources	3400	17,710.24	0.00	0.00	10,946,837.53	233,055,191.11
Total Revenues		231,055.14	0.00	0.00	75,132,650.49	592,198,506.02
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	19,948,510.17	334,100,216.61
Student Personnel Services	6100	0.00	0.00	0.00	6,002,450.75	23,557,926.86
Instructional Media Services	6200	0.00	0.00	0.00	6,730.55	7,252,027.59
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	8,836,319.91	20,218,244.84
Instructional Staff Training Services	6400	0.00	0.00	0.00	2,918,503.29	4,729,908.65
Instructional-Related Technology	6500	0.00	0.00	0.00	392,327.89	8,591,728.03
Board	7100	0.00	0.00	0.00	0.00	1,317,780.07
General Administration	7200	0.00	0.00	0.00	1,494,524.59	3,409,162.95
School Administration	7300	0.00	0.00	0.00	52,761.39	34,334,325.34
Facilities Acquisition and Construction	7410	1,697,124.50	0.00	0.00	920,436.00	7,252,297.46
Fiscal Services	7500	0.00	0.00	0.00	11,807.78	2,259,145.51
Food Services	7600	0.00	0.00	0.00	26,977,924.43	27,337,568.22
Central Services	7700	0.00	0.00	0.00	627.05	5,486,210.64
Student Transportation Services	7800	0.00	0.00	0.00	87,930.64	42,924,133.08
Operation of Plant	7900	0.00	0.00	0.00	276,170.20	20,223,419.33
Maintenance of Plant	8100	0.00	0.00	0.00	5,989.69	11,632,733.97
Administrative Technology Services	8200	0.00	0.00	0.00	54,892.35	3,567,135.35
Community Services	9100	0.00	0.00	0.00	1,299,474.34	1,602,166.64
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	1,875,000.00	16,070,000.00
Interest	720	0.00	0.00	0.00	445,188.76	22,252,862.54
Dues and Fees	730	0.00	0.00	0.00	19,383.21	1,266,200.79
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	391,592.93	0.00	0.00	69,875.94	1,849,965.13
Other Capital Outlay	9300	0.00	0.00	0.00	1,519,404.48	2,992,310.15
Total Expenditures		2,088,717.43	0.00	0.00	73,216,233.41	604,227,469.75
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,857,662.29)	0.00	0.00	1,916,417.08	(12,028,963.73)
OTHER FINANCING SOURCES (USES)						
<i>Issuance of Bonds</i>						
Premium on Sale of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	891	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	592,195.85
Discount on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Loans	893	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3720	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3730	81,439.55	0.00	0.00	0.00	81,439.55
Proceeds of Forward Supply Contract	3740	0.00	0.00	0.00	0.00	22,393.90
Proceeds from Special Facility Construction Account	3760	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3770	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3715	0.00	0.00	0.00	0.00	142,220,000.00
Discount on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	892	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	13,686,475.60
Payments to Refunding Escrow Agent (Function 9299)	894	0.00	0.00	0.00	0.00	0.00
Transfers In	760	0.00	0.00	0.00	0.00	(155,270,249.89)
Transfers Out	3600	1,925,886.66	0.00	0.00	0.00	47,327,922.05
Total Other Financing Sources (Uses)	9700	(175,220.12)	0.00	0.00	(1,184,518.00)	(53,228,887.05)
SPECIAL ITEMS		1,832,106.09	0.00	0.00	(1,184,518.00)	(4,568,709.99)
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(25,556.20)	0.00	0.00	731,899.08	(16,597,673.72)
Fund Balances, July 1, 2012	2800	5,832,219.96	0.00	0.00	15,706,387.76	118,393,164.76
Adjustment to Fund Balances	2891	0.00	0.00	0.00	43,756.44	43,756.44
Fund Balances, June 30, 2013	2700	5,806,663.76	0.00	0.00	16,482,043.28	101,839,247.48

The accompanying 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, 2013

Net Change in Fund Balances - Total Governmental Funds \$ (16,597,674)

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. Capital outlay expenditures and depreciation expenses in the current period are:

Capital outlay - donated property	259,946.00	
Capital outlay - facilities, acquisition and construction	1,758,213.00	
Capital outlay - other	3,402,482.00	
Less, depreciation expense	<u>(39,436,875.00)</u>	(34,016,234)

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 life of the debt in the statement of activities.

Deferred charges:		
Current year	20,925,645.00	
Prior year	<u>(6,356,038.00)</u>	
Net increase in expenditures from deferred charges		14,569,607
Unamortized Premiums		
Current year	(28,237,181.00)	
Prior year	<u>19,723,118.00</u>	
Net decrease in sources from unamortized premiums		(8,514,063)

Long term liabilities are not due and payable in the current period; therefore, they are not reported in the governmental funds. Long term liabilities at the end of the fiscal year are:

Payment of principal - COP	14,195,000.00	
Refunding bonds issued	(142,220,000.00)	
Bonds refunded	140,070,000.00	
Payment of principal	1,875,000.00	
Arbitrage rebate	<u>-</u>	13,920,000

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. 2,113,582

In the statement of activities, the cost of other post employment benefits is a measurement of the amortized unfunded actuarial accrued liability based on accrual basis of accounting, while in the governmental funds expenditures are recognized only when amounts are actually paid for other post employment benefits. This is the net amount of other post employment benefits expensed in excess of the amount paid in the current year. (6,832,974)

Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net expense of internal service funds is reported with governmental activities. 6,582,170

The cost of pollution remediation is recognized as an expenditure in the governmental funds when due but is recognized as the liability is estimatable in the statement of activities. (11,000)

Change in Net Position of Governmental Activities \$ (28,786,586)

DISTRICT SCHOOL BOARD OF BREYARD COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2013

ACCOUNT NUMBER	Business - Type Activities - Enterprise Funds						Totals	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		
ASSETS								
<i>Current Assets:</i>								
1119	0.00	0.00	0.00	0.00	0.00	0.00	2,995,826.62	11,324,231.04
1130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,321,846.62
1136	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,213.91
1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,376.22
1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1220	0.00	0.00	0.00	0.00	0.00	0.00	14,987.08	14,987.08
1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Assets								
1114	0.00	0.00	0.00	0.00	0.00	0.00	3,010,813.70	35,737,647.41
1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Noncurrent Assets								
Capital Assets:								
1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets								
DEFERRED OUTFLOWS OF RESOURCES								
1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources								
LIABILITIES								
2110	0.00	0.00	0.00	0.00	0.00	0.00	44,379.58	44,379.58
2170	0.00	0.00	0.00	0.00	0.00	0.00	18.00	18.00
2120	0.00	0.00	0.00	0.00	0.00	0.00	11,709.40	11,709.40
2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities								
<i>Long-Term Liabilities</i>								
<i>Portion Due Within One Year:</i>								
2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2330	0.00	0.00	0.00	0.00	0.00	0.00	36,531.51	36,531.51
2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities								
Total Liabilities								
DEFERRED INFLOWS OF RESOURCES								
2610	0.00	0.00	0.00	0.00	0.00	0.00	56,106.98	438,052.80
Total Deferred Inflows of Resources								
NET POSITION								
2770	0.00	0.00	0.00	0.00	0.00	0.00	2,505,276.59	2,505,276.59
2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position								

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

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, 2013

	Account Number	Business-Type Activities - Enterprise Funds										Totals	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					
OPERATING REVENUES														
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,804,345.87	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	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	0.00	0.00	0.00
Other Operating Revenues	3485	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,804,345.87	0.00
OPERATING EXPENSES														
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,084,141.54	671,173.24
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	789,748.32	173,293.45
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	278,715.99	273,963.53
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,191.97	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	280,117.95	5,546.57
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,859.67	4,478.93
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,569.81	0.00
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,873.25	65,126,656.58
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,603,218.50	66,255,112.30
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,201,127.37	(1,195,581.81)
NONOPERATING REVENUES (EXPENSES)														
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,925.23
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	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	0.00	1,431.10
Less Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	432,394.56
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,201,127.37	617,550.89
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,299,035.00)	7,200,000.00
SPECIAL ITEMS														
EXTRAORDINARY ITEMS														
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,979,907.63	6,882,169.08
Adjustment 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	2,607,988.22	15,279,018.53
Net Position - June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,505,276.59	21,744,396.61

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2013

	Business-Type Activities - Enterprise Funds						Other 922	Other 921	Other 920	Totals	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 922					
CASH FLOWS FROM OPERATING ACTIVITIES											
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,792,576.12	65,097,307.32
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(602,440.65)	(66,786,014.58)
Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,771,268.23)	(844,466.09)
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(121,859.57)	(182,818.93)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES											
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,297,007.57	(2,716,012.88)
Transfers from other funds	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	2,200,000.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,299,035.00)	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES											
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,200,000.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,353.52)	(432,394.56)
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,353.52)	(432,394.56)
CASH FLOWS FROM INVESTING ACTIVITIES											
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,875,772.19)
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,924.73
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,264,405.76
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,527,432.90)
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,380.95)	(1,527,432.90)
Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,003,207.57	3,388,942.78
Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,995,826.62	7,915,285.26
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:											
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,201,127.37	(1,134,150.71)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:											
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,873.25	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:											
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,433.42	(19,241.55)
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,238.35)
(Increase) decrease in due from insurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	(14,203.17)	(2,979.62)
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,747.98	0.00
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,126.35)	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(14,844.93)	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in advance/deferred revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,774,920.22)
Increase (decrease) in estimated unpaid claims - Self-Insurance Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,857.00
Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,880.20	(1,581,862.12)
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,297,007.57	(2,716,012.88)
Noncash investing, capital, and financing activities:											
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of equipment on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital asset trade-ins	0.00	0.00	0.00	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	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	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
June 30, 2013

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Agency Funds 89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	4,986,252.93
Investments	1160	0.00	0.00	0.00	1,168,654.14
Accounts Receivable, Net	1130	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
Inventory	1150				0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	6,154,907.07
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
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
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
Internal Accounts Payable	2290	0.00	0.00	0.00	6,154,907.07
Total Liabilities		0.00	0.00	0.00	6,154,907.07
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	
Total Net Position		0.00	0.00	0.00	

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS

For the Fiscal Year Ended June 30, 2013

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X
ADDITIONS				
<i>Contributions:</i>				
Employer		0.00	0.00	0.00
Plan Members		0.00	0.00	0.00
Gifts, Grants, and Bequests	3440	0.00	0.00	0.00
<i>Investment Earnings:</i>				
Interest on Investments	3431	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Earnings		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00
Total Additions		0.00	0.00	0.00
DEDUCTIONS				
Salaries	100	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other	700	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00
Net Position - June 30, 2013	2785	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF NET POSITION
MAJOR AND NONMAJOR COMPONENT UNITS
June 30, 2013

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS					
<i>Current Assets:</i>					
Cash and Cash Equivalents	1110	0.00	0.00	4,525,064.00	4,525,064.00
Investments	1160	0.00	0.00	2,359,410.00	2,359,410.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	111,776.00	111,776.00
Interest Receivable on Investments	1170	0.00	0.00	24,525.00	24,525.00
Due from Reinsurer	1180	0.00	0.00	33,807.00	33,807.00
Deposits Receivable	1210	0.00	0.00	47,128.00	47,128.00
Due from Other Agencies	1220	0.00	0.00	131,218.00	131,218.00
Internal Balances		0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	1,271,091.00	1,271,091.00
Total Current Assets		0.00	0.00	8,504,019.00	8,504,019.00
<i>Noncurrent Assets:</i>					
Cash with Fiscal/Service Agents	1114	0.00	0.00	1,198,508.00	1,198,508.00
Other Post-Employment Benefits Asset	1410	0.00	0.00	0.00	0.00
Section 1011.13, F.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Investments	1460	0.00	0.00	0.00	0.00
Issuance Costs		0.00	0.00	1,090,920.00	1,090,920.00
Total Noncurrent Assets		0.00	0.00	2,289,428.00	2,289,428.00
<i>Capital Assets:</i>					
Land	1310	0.00	0.00	3,290,523.00	3,290,523.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	340,567.00	340,567.00
Improvements Other Than Buildings	1320	0.00	0.00	1,521,412.00	1,521,412.00
Less Accumulated Depreciation	1329	0.00	0.00	(411,907.00)	(411,907.00)
Buildings and Fixed Equipment	1330	0.00	0.00	19,261,686.00	19,261,686.00
Less Accumulated Depreciation	1339	0.00	0.00	(3,619,245.72)	(3,619,245.72)
Furniture, Fixtures and Equipment	1340	0.00	0.00	1,882,742.00	1,882,742.00
Less Accumulated Depreciation	1349	0.00	0.00	(732,076.52)	(732,076.52)
Motor Vehicles	1350	0.00	0.00	408,130.00	408,130.00
Less Accumulated Depreciation	1359	0.00	0.00	(105,311.76)	(105,311.76)
Property Under Capital Lease	1370	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00
Audiovisual Materials	1381	0.00	0.00	20,784.00	20,784.00
Less Accumulated Depreciation	1388	0.00	0.00	(20,784.00)	(20,784.00)
Computer Software	1382	0.00	0.00	97,053.00	97,053.00
Less Accumulated Amortization	1389	0.00	0.00	(91,706.00)	(91,706.00)
Other Capital Assets, Net of Depreciation		0.00	0.00	18,210,782.00	18,210,782.00
Total Capital Assets		0.00	0.00	21,841,872.00	21,841,872.00
Total Assets		0.00	0.00	32,635,319.00	32,635,319.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
<i>Current Liabilities:</i>					
Accrued Salaries and Benefits	2110	0.00	0.00	799,129.00	799,129.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	517,249.00	517,249.00
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
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	22,030.00	22,030.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	6,897.00	6,897.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00
Deferred Revenues	2410	0.00	0.00	133,460.00	133,460.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Total Current Liabilities		0.00	0.00	1,478,765.00	1,478,765.00
<i>Long-Term Liabilities</i>					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	0.00	0.00	159,614.00	159,614.00
Obligations Under Capital Leases	2315	0.00	0.00	51,646.00	51,646.00
Bonds Payable	2320	0.00	0.00	175,000.00	175,000.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00
Estimated PECCO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due within One Year		0.00	0.00	386,260.00	386,260.00
<i>Portion Due After One Year:</i>					
Notes Payable	2310	0.00	0.00	10,711,228.00	10,711,228.00
Obligations Under Capital Leases	2315	0.00	0.00	82,946.00	82,946.00
Bonds Payable	2320	0.00	0.00	11,599,201.00	11,599,201.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Other Post-Employment Benefits Liability	2360	0.00	0.00	0.00	0.00
Estimated PECCO Advance Payable	2370	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due in More than One Year		0.00	0.00	22,393,375.00	22,393,375.00
Total Long-Term Liabilities		0.00	0.00	22,779,635.00	22,779,635.00
Total Liabilities		0.00	0.00	24,258,400.00	24,258,400.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	2770	0.00	0.00	2,700,093.00	2,700,093.00
<i>Restricted For:</i>					
Categorical Carryover Programs	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	46,905.00	46,905.00
Debt Service	2780	0.00	0.00	1,528,795.00	1,528,795.00
Capital Projects	2780	0.00	0.00	114,301.00	114,301.00
Other Purposes	2780	0.00	0.00	2,655,935.00	2,655,935.00
Unrestricted	2790	0.00	0.00	1,330,890.00	1,330,890.00
Total Net Position		0.00	0.00	8,376,919.00	8,376,919.00

The accompanying notes to financial statements are an integral part of this statement.
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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, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel 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
Instructional-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	0.00	0.00	0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

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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, 2012
 Net Position - June 30, 2013

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.
 The accompanying notes to financial statements are an integral part of this statement.
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**DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
MAJOR AND NONMAJOR COMPONENT UNITS**
Major Component Unit Name
For the Fiscal Year Ended June 30, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel 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
Instructional-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	0.00	0.00	0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

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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, 2012
 Net Position - June 30, 2013

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

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

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, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	9,861,784.00	416,531.00	895,205.00	2,980.00	(8,547,068.00)
Student Personnel Services	6100	1,663,691.00	0.00	0.00	0.00	(1,663,691.00)
Instructional Media Services	6200	135,047.00	0.00	0.00	0.00	(135,047.00)
Instruction and Curriculum Development Services	6300	66,914.00	61,505.00	0.00	0.00	(5,409.00)
Instructional Staff Training Services	6400	52,134.00	0.00	0.00	0.00	(52,134.00)
Instructional-Related Technology	6500	59,634.00	0.00	0.00	0.00	(59,634.00)
Board	7100	108,464.00	0.00	0.00	0.00	(108,464.00)
General Administration	7200	392,213.00	0.00	0.00	0.00	(392,213.00)
School Administration	7300	2,818,325.00	0.00	34,446.00	0.00	(2,783,879.00)
Facilities Acquisition and Construction	7400	331,537.00	0.00	0.00	195,952.00	(135,585.00)
Fiscal Services	7500	125,434.00	0.00	0.00	0.00	(125,434.00)
Food Services	7600	905,720.00	132,211.00	694,458.00	0.00	(79,051.00)
Central Services	7700	12,512.00	0.00	0.00	0.00	(12,512.00)
Student Transportation Services	7800	823,803.00	0.00	0.00	0.00	(823,803.00)
Operation of Plant	7900	3,272,813.00	5,506.00	164,654.00	221,162.00	(2,881,491.00)
Maintenance of Plant	8100	270,548.00	0.00	0.00	0.00	(270,548.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	201,088.00	90,526.00	0.00	0.00	(110,562.00)
Interest on Long-Term Debt	9200	1,503,997.00	0.00	4,158.00	0.00	(1,499,839.00)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		22,605,658.00	706,279.00	1,792,921.00	420,094.00	(19,686,364.00)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	18,866,069.00
Investment Earnings	6,661.00
Miscellaneous	318,995.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items, and Transfers	19,191,725.00
Change in Net Position	(494,639.00)
Net Position - July 1, 2012	8,871,558.00
Net Position - June 30, 2013	8,376,919.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

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, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	9,861,784.00	416,531.00	895,205.00	2,980.00	(8,547,068.00)
Student Personnel Services	6100	1,663,691.00	0.00	0.00	0.00	(1,663,691.00)
Instructional Media Services	6200	135,047.00	0.00	0.00	0.00	(135,047.00)
Instruction and Curriculum Development Services	6300	66,914.00	61,505.00	0.00	0.00	(5,409.00)
Instructional Staff Training Services	6400	52,134.00	0.00	0.00	0.00	(52,134.00)
Instructional-Related Technology	6500	59,634.00	0.00	0.00	0.00	(59,634.00)
Board	7100	108,464.00	0.00	0.00	0.00	(108,464.00)
General Administration	7200	392,213.00	0.00	0.00	0.00	(392,213.00)
School Administration	7300	2,818,325.00	0.00	34,446.00	0.00	(2,783,879.00)
Facilities Acquisition and Construction	7400	331,537.00	0.00	0.00	195,952.00	(135,585.00)
Fiscal Services	7500	125,434.00	0.00	0.00	0.00	(125,434.00)
Food Services	7600	905,720.00	132,211.00	694,458.00	0.00	(79,051.00)
Central Services	7700	12,512.00	0.00	0.00	0.00	(12,512.00)
Student Transportation Services	7800	823,803.00	0.00	0.00	0.00	(823,803.00)
Operation of Plant	7900	3,272,813.00	5,506.00	164,654.00	221,162.00	(2,881,491.00)
Maintenance of Plant	8100	270,548.00	0.00	0.00	0.00	(270,548.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	201,088.00	90,526.00	0.00	0.00	(110,562.00)
Interest on Long-Term Debt	9200	1,503,997.00	0.00	4,158.00	0.00	(1,499,839.00)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		22,605,658.00	706,279.00	1,792,921.00	420,094.00	(19,686,364.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

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

Change in Net Position

Net Position - July 1, 2012

Net Position - June 30, 2013

0.00
0.00
0.00
0.00
18,866,069.00
6,661.00
318,995.00
0.00
0.00
0.00
19,191,725.00
(494,639.00)
8,871,558.00
8,376,919.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

1. Summary of Significant Accounting Policies

➤ **Reporting Entity**

The District School 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 is considered part of the Florida system of public education under the general direction of the State Board of Education. The governing body of the school district is the Brevard County District School Board, which is composed of five elected members. The appointed Superintendent of Schools is the executive officer of the School Board. The general operating authority of the Board and the Superintendent is contained in Chapters 1000 through 1013 and 238, 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 these criteria, the following component units are included within the District School Board's reporting entity:

Blended Component Unit - The Brevard County School Board Leasing Corporation ("the Leasing Corporation") was formed to facilitate the partial refunding of the Series 1992A Certificates of Participation and the financing of the acquisition of facilities and equipment as further discussed in Note 8. Due to the substantive economic relationship between the Brevard County District School Board and the Leasing Corporation, the financial activities of the Leasing Corporation are included in the accompanying basic financial statements. Separate financial statements for the Leasing Corporation are not published.

Discretely Presented Component Units - The component unit columns in the basic financial statements include the financial data of the Brevard Schools Foundation, Inc. ("the Foundation") and the District's charter schools for the fiscal year ending June 30, 2013. Under Florida Statute, both the Foundation and the charter schools are reported in separate columns to emphasize that each is a separate legal entity from the District School Board.

The Brevard Schools Foundation is a separate not-for-profit corporation organized and operated as a direct-support organization under FS, section 1001.453, to receive, hold, invest, and administer property and to make expenditures to or for the benefit of the District.

The charter schools are separate not-for-profit corporations organized and operated as charter schools under FS, section 1002.33, to enhance the education of Brevard County students attending these schools. Charter schools are considered as separate component units operating under a charter approved by the Brevard School Board as sponsor.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

Annual audits of financial statements for all component units are conducted by independent certified public accountants and are provided to the District upon completion of each audit.

During the fiscal year ending June 30, 2013, there were seven charter schools under the sponsorship of the School Board of Brevard County and are reported as component units of the District. The schools are listed below:

1. Brevard Innovative Charter Schools, Inc. d/b/a/ Sculptor Charter School
2. Educational Horizons, Inc., d/b/a Educational Horizons Charter School
3. Milestones Community School, Inc., d/b/a/ Imagine Schools at West Melbourne
4. Odyssey Charter School, Inc.
5. Palm Bay Academy, Inc.
6. Primary Charter Schools, Inc. d/b/a Campus Charter School
7. Royal Palm Charter School, Inc., d/b/a Royal Palm Charter School

➤ **Measurement Focus, Basis of Presentation, and Financial Statement Presentation**

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

Government-wide financial statements are prepared using the economic resources measurement focus. The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities and for the business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense associated with the District's Transportation Department is allocated to the transportation 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, as well as the transactions associated with internal service funds, to minimize the effect of duplication.

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

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

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

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

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 of the District.
- Special Revenue – ARRA Economic Stimulus Fund – to account for financial resources funded by the American Recovery and Reinvestment Act (ARRA). The act provided federal funds to stimulate the nation's economy and provide targeted funds to be used for educational purposes.
- 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 – Section 1011.14/1011.15 Notes Fund – to account for the financial resources generated by the District's revenue anticipation notes, the proceeds of which are used for roofing repairs and heating and air conditioning improvements at District schools.
- 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 – Other Capital Projects Fund – to account for the financial resources generated by miscellaneous capital outlay funding sources, such as certificates of participation, impact fees, fuel tax receipts, classrooms for kids, and other miscellaneous local sources.

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.
- Special Revenue – Contracted Programs Fund – to account for programs funded by federal and state sources that are segregated due to legal or regulatory restrictions.
- 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 – SBE/COBI Bonds Fund – to account for capital project activity for state school bonds issued by the State Board of Education on behalf of the District.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

- 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 and fiduciary 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.
- Agency Fund – to account for resources of the school internal funds collected at district schools in connection with school, student athletic, class, and club activities. Agency funds are custodial in nature (assets equal liabilities) and do not include the measurement of the results of operations.

➤ **Basis of Accounting**

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

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

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for federal, state, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, other postemployment benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Proprietary funds account for activities which finance and operate similar to the private sector. The measurement focus is based on the determination of net income and distinguishes operating from non-operating revenues and expenses. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds’ principal ongoing operations. The principal operating revenues of the District’s internal service funds are charges for employee health insurance premiums. Operating expenses include insurance claims, excess coverage premiums, and selected personnel costs. The principal operating revenues of the District’s enterprise fund are charges for extended daycare services. Operating expenses include costs associated with providing

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

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

The Foundation, shown as a discretely presented component unit, is accounted for as a not-for-profit entity 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.

When both restricted and unrestricted resources are available for use, district policy is to restrict certain governmental fund balances that are constrained by constitutional provision or enabling legislation and to use those funds only for the purpose for which they are intended. When expenditures are incurred for which unrestricted resources can be used, it is the District's intention to use committed amounts first, followed by assigned amounts and then unassigned amounts.

➤ **New Pronouncements**

The GASB issued Statement No. 61, *The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34 (GASB 61)*, effective for reporting periods after June 15, 2012. The statement modifies certain requirements for inclusion of component units as part of the financial reporting entity. The District has implemented GASB 61 in fiscal year 2013.

The GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position (GASB 63)*, effective for periods beginning after December 15, 2011. The objective of this statement is to provide guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The District implemented GASB No. 63 in fiscal year 2013.

The GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities (GASB 65)*, effective for fiscal years beginning after December 15, 2012. The statement establishes standards for reporting deferred outflows of resources, deferred inflows of resources, and net position in the statement of financial position and related disclosures. The District has not yet implemented GASB No. 65.

The GASB issued Statement No. 66, *Technical Corrections-2012, an amendment of GASB Statements No. 10 and No. 62 (GASB 66)*, effective for fiscal years beginning after December 15, 2012. The objective of this pronouncement is to improve accounting and reporting for governmental entities by resolving conflicting guidance from the issuance of two pronouncements: Statement No. 54, entitled *Fund Balance Reporting and Governmental Fund Type Definitions*, and Statement No.62, entitled *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The District has not yet implemented GASB No. 66.

The GASB issued Statement No. 67, *Financial Reporting for Pension Plans (GASB 67)*, effective for fiscal years beginning after June 15, 2013. The objective of this pronouncement is to improve financial reporting by state and local governmental pension plans. This statement replaces requirements of Statement No. 25,

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

entitled *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and Statement No. 50, entitled *Pension Disclosures*. The District has not yet implemented GASB No. 67.

The GASB issued statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68), effective for fiscal years beginning after June 15, 2014. The statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, and the requirements of Statement No. 50, *Pension Disclosures*. Statement No. 68 along with Statement No. 67 establish a definition of a pension plan that reflects the primary activities associated with the pension arrangement and determining pensions, accumulating and managing assets dedicated for pensions and paying benefits to plan members as they come due. The District has not yet implemented GASB No. 68.

➤ **Use of Estimates**

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

➤ **Deposits and Investments**

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits 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, and commercial paper, which are carried at fair value based on quoted market prices. All money market mutual funds are AAA rated by the various rating agencies. Rule 2a-7 of the Investment Company Act of 1940 comprises the rules governing money market funds, and includes the Florida Education Investment Trust Fund (FEITF) authorized in Section 163.01, Florida Statutes. The District relies on policies developed by the FEITF's Board of Trustees for managing interest and credit risk. Investments held at year-end are disclosed in Note 3.

➤ **Receivables and Payables**

The District reports lending and borrowing arrangements that are outstanding as of June 30 of each fiscal year as "Due to/Due from other funds". Residual balances outstanding between the governmental and business-type activities are reported in the government-wide statements. A summary of interfund payables and receivables is shown in Note 14.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

➤ **Inventories**

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

➤ **Capital Assets and Depreciation**

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

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

All reported capital assets, with the exception of land and construction in process, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. 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
Improvements	15 Years
Buildings and fixed equipment	50 Years
Furniture, fixtures and equipment	3-10 Years
Motor vehicles	5-10 Years
AV materials and computer software	3-5 Years

➤ **Long-Term Liabilities**

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position. Bond premiums, discounts, and issuance costs, are deferred and amortized over the life of the bonds using the straight-line method 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 bond premiums and discounts, and bond issuance costs, during the current period. The face amount of debt issued and premiums on debt issuances are reported as other financing sources, while

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

In the government-wide financial statements, compensated absences, pollution remediation and other liabilities are accrued to the extent it is probable payment will occur. Pollution remediation is recognized based on estimates. 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 employees for the benefits through paid time off or by some other means. Sick leave benefits are accrued as a liability using the vesting method. The sick leave liability is based on a calculation at June 30, 2013 for the amount of accumulated sick leave of the current employee population. Accumulated amounts are expected to be paid out at termination of each employee. The criteria for determining the vacation and sick leave liability is derived from Board policy, negotiated agreements, and state laws; the liability for compensated absences is reported on the government-wide financial statements. For governmental fund financial statements, the amount of accumulated vacation and sick leave of employees has been recorded as a current liability to the extent that the amounts are due and payable. The liability at year-end includes salary-related payments such as social security and medicare. Changes in long-term liabilities for the current year are reported in Note 11.

➤ **Governmental Funds-Fund Balance**

The District has adopted the Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The reporting standard 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 of fund balances and, as such, does not report any committed fund balances. Assigned fund balances are funds set aside by the District for school operations, capital projects, and food services, which are not restricted for a particular purpose but are assigned to each general category. Detailed information regarding fund balance reporting is provided in Note 22.

➤ **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 nine 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 provided, 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

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

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. The State allocates gross receipts taxes annually, generally known as Public Education Capital Outlay (PECO). The District is authorized to expend these funds for capital purposes only upon applying for and receiving an encumbrance authorization from the Department of Education. The State did not allocate any funds for PECO for fiscal year 2013. A schedule of revenue from State sources for the current year is presented in Note 15.

➤ **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.

➤ **District Property Taxes**

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

The School Board adopted the 2012 tax levy on September 6, 2012. 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 delinquent on April 1 of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are deemed available, which is generally within 60 days of the fiscal year end. Millages and taxes levied for the current year are presented in Note 16.

➤ **Educational Impact Fees**

The District receives educational impact fees based on 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.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

2. Budgetary Compliance and Accountability

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

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

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

During the fiscal year ended June 30, 2013, all governmental fund types were amended to reflect adjustments to appropriations due to changes in student counts, the addition of new education programs, etc. These amendments were made as part of the routine budget process of the District, none of which were deemed to be significant by management.

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

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

3. Cash and Investments

As of June 30, 2013, the District had the following investments and maturities:

Investment	Fair Value	Investment Maturities Less Than or Equal To			
		6 Months	1 Year	2 Years	3 Years
Obligations of United States government	\$ 48,471,136	\$ 20,623,974	\$ 14,303,711	\$ 5,864,651	\$ 7,678,800
Agencies and instrumentalities	44,779,440	19,689,261	15,703,861	6,025,760	3,360,558
Money market funds-First American Treasury	23,869,891	23,869,891	-	-	-
Money market funds-Federated	287,673	287,673	-	-	-
Commercial paper	21,489,847	21,489,847	-	-	-
Collateralized investment repurchase agreement	3,431,487	3,431,487	-	-	-
Intergovernmental investment pool	28,123,210	28,123,210	-	-	-
Municipal securities	687,425	687,425	-	-	-
State Board of Administration	212,182	212,182	-	-	-
Total investments	\$ 171,352,291	\$ 118,414,950	\$ 30,007,572	\$ 11,890,411	\$ 11,039,358

Total Investments, Reporting Entity	Statement of Net Position
Fair Value of investments	\$ 171,352,291
Deposits	19,345,051
Total	\$ 190,697,342
Cash and cash equivalents - statement of net position	\$ 50,172,641
Investments - statement of net position	140,524,701
Total	\$ 190,697,342

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 \$19,345,051 were deposited with qualified public depositories as of June 30, 2013, and \$212,182 is held by the State Board of Administration (SBA) on behalf of the School Board.

➤ Interest Rate Risk

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

- The District has \$48,471,136 invested in obligations of the United States Government and \$44,779,440 invested in Government Sponsored Agencies/Federal Instrumentalities that are held by a custodial institution in the name of the District. Of these securities, \$1,277,784 is invested in callable Government Sponsored Agencies/Federal Instrumentalities securities which contain embedded options to call the entire security or a portion thereof, at the option of the issuer; or, depending on market conditions, the issuer may decide to leave the security intact, at stated interest

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rates, until final maturity. The call dates are August 7, 2013 and October 29, 2013. The Government Sponsored Agencies/Federal Instrumentalities Securities include Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, and Federal National Mortgage Association. United States Government and Government Sponsored Agencies/Federal Instrumentalities were rated AA+ by S&P as of June 30, 2013. On August 5, 2011, S&P downgraded U.S. Treasury long-term securities from AAA to AA+. This action was followed by S&P downgrading agencies that have direct reliance on the U.S. government ("U.S. Government Agencies" and Government Sponsored Agencies and Instrumentalities) from AAA to AA+. According to S&P rating criteria, the rating of AA+ indicates a very strong capacity to meet financial commitments.

- The District has \$23,869,891 in First American Money Market Funds. These securities have average weighted maturities ranging between 47 and 54 days.
- The District has \$287,673 in Federated Money Market Funds. These securities have an average weighted maturity of 47 days.
- The District has \$21,489,847 invested in commercial paper, rated A-1, P-1, with a final maturity date of September 24, 2013.
- The District has \$687,425 invested in municipal securities issued by New York City, rated AA, with a final maturity date of October 1, 2013.
- The District has \$28,123,210 invested in the Florida Education Investment Trust Fund, rated AAAM, which is an intergovernmental investment pool.

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

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The District's investments in Federal Instrumentalities include: Federal National Mortgage Association (FNMA), rated Aaa by Moody's Investors Services; Federal Home Loan Mortgage Corporation (FHLMC), rated Aaa by Moody's Investors Services; Federal Home Loan Bank (FHLB), rated Aaa by Moody's Investors Services; and Federal Farm Credit Bank (FFCB), rated Aaa by Moody's Investors Services. On August 5, 2011, S&P downgraded U.S. Treasury long-term securities from AAA to AA+. This action was followed by S&P downgrading agencies that have direct reliance on the U.S. government ("U.S. Government Agencies" and Government Sponsored Agencies and Instrumentalities) from AAA to AA+. According to S&P rating criteria, the rating of AA+ indicates a very strong capacity to meet financial commitments.

The district has \$28,123,210 invested with the Florida Education Investment Trust Fund (FEITF). The FEITF is a common-law trust organized as an intergovernmental investment pool under the authority of the Florida Interlocal Cooperation Act of 1969 and Florida Statutes, Section 218.415. The fund has a rating of AAAM by Standard and Poor's (S&P). The securities in FEITF are valued using amortized cost as outlined in Rule 2a-7 under the Investment Act of 1940.

The District has \$23,869,891 invested in First American Money Market Funds. These maturities have a Standard and Poor's (S&P) rating of AAAM, and a Moody's Investors Services rating of Aaa.

The District has \$287,673 invested in Federated Money Market Funds. These maturities have a Standard and Poor's (S&P) rating of AAAM and a Moody's Investors Services rating of Aaa. The District's investments in the SBA are to provide debt service payments on bond debt issued by the State Board of Education on behalf of the District. The District relies on policies developed by the SBA for managing credit risk for this investment.

➤ **Custodial Credit Risk**

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

1. 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;
2. 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
3. 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 \$48,471,136 invested in direct obligations of the United States Government and \$44,779,440 invested in Government Sponsored Agencies/Federal Instrumentalities, \$287,673 in Federated Money Market Funds and \$21,489,847 invested in commercial paper. These securities are held by a

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custodial institution in the name of the District. Demand deposits with financial institutions are \$19,345,051.

The District also has \$23,869,891 in First American Money Market Funds which is held for payment of principal and interest due to certificate holders on July 1, 2013, \$9,258 is held for project costs, and \$3,431,487 is held in a collateralized investment repurchase agreement and will be used for future debt service payments. All of these funds are held with a fiscal agent under a trust agreement for certificates of participation.

➤ **Concentration of Credit Risk**

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

Type of Investment	Maximum
a. Direct Obligations of US Treasury	100%
b. U.S. Government Agency Securities (25% limited to one issuer)	50%
c. Federal Instrumentalities, Government Sponsored Agencies (40% limited to one issuer)	80%
d. Interest Bearing Time Deposits/Savings Accounts, including certificates of deposit (15% limited to one insurer)	25%
e. Repurchase Agreements fully collateralized at 102% of market value (25% limited to one issuer)	50%
f. Commercial Paper rated A-1, P-1, (10% limited to one issuer)	35%
g. Bankers' Acceptances rates A-1, P-1, (10% limited to one issuer)	35%
h. Corporate Notes rated A-3, A-, (5% limited to one issuer)	20%
i. State and/or Local Government taxable and/or tax exempt securities	20%
j. Registered Investment Companies (25% limited to one issuer)	75%
k. Intergovernmental Investment Pool	25%

The District is in compliance with its investment policy, regarding interest rate risk, credit risk and concentration risk.

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4. Changes in Capital Assets

Changes in capital assets for the year ended June 30, 2013 are presented in the table below:

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 35,887,580	\$ -	\$ -	\$ 35,887,580
Construction in process	-	456,834	(228,449)	228,385
Software in process	-	600,000	-	600,000
Total capital assets, not being depreciated	35,887,580	1,056,834	(228,449)	36,715,965
Capital assets, being depreciated:				
Improvements	67,938,845	1,378,460	(202,325)	69,114,980
Buildings and fixed equipment	1,419,936,178	-	-	1,419,936,178
Furniture, fixtures and equipment	81,018,319	2,942,371	(3,855,299)	80,105,391
Motor vehicles	44,047,719	260,049	(947,090)	43,360,678
AV materials and computer software	12,395,316	200,212	(2,919,936)	9,675,592
Total capital assets, being depreciated	1,625,336,377	4,781,092	(7,924,650)	1,622,192,819
Less accumulated depreciation:				
Improvements	(40,639,719)	(3,320,707)	13,488	(43,946,938)
Buildings and fixed equipment	(605,222,155)	(29,715,048)	-	(634,937,203)
Furniture, fixtures and equipment	(75,802,639)	(3,323,437)	3,855,299	(75,270,777)
Motor vehicles	(32,274,301)	(2,756,316)	947,090	(34,083,527)
AV materials and computer software	(12,053,987)	(321,367)	2,919,936	(9,455,418)
Total accumulated depreciation	(765,992,801)	(39,436,875)	7,735,813	(797,693,863)
Capital assets, net	\$ 895,231,156	\$ (33,598,949)	\$ (417,286)	\$ 861,214,921
Depreciation expense was charged to functions as follows:				
	<u>Amount</u>			
Governmental activities:				
Pupil transportation services	\$ 2,197,289			
Unallocated (direct depreciation excluded)	37,239,586			
Total depreciation expense-governmental activities (1)	\$ 39,436,875			

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	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
Business-type activities:				
Capital assets, being depreciated:				
Improvements	\$ 126,903	\$ -	\$ -	\$ 126,903
Buildings and fixed equipment	48,268	-	-	48,268
Furniture, fixtures and equipment	1,067,007	5,353	(75,048)	997,312
Motor vehicles	13,881	-	-	13,881
Computer software	64,652	-	(11,550)	53,102
Total capital assets, being depreciated	<u>1,320,711</u>	<u>5,353</u>	<u>(86,598)</u>	<u>1,239,466</u>
Less accumulated depreciation:				
Improvements	(41,995)	(8,460)	-	(50,455)
Buildings and fixed equipment	(34,062)	(296)	-	(34,358)
Furniture, fixtures and equipment	(1,049,197)	(9,729)	75,048	(983,878)
Motor vehicles	(8,328)	(1,388)	-	(9,716)
Computer software	(64,652)	-	11,550	(53,102)
Total accumulated depreciation	<u>(1,198,234)</u>	<u>(19,873)</u>	<u>86,598</u>	<u>(1,131,509)</u>
Capital assets, net	<u>\$ 122,477</u>	<u>\$ (14,520)</u>	<u>\$ -</u>	<u>\$ 107,957</u>

5. Changes in Short-Term Debt

The following is a schedule of changes in notes payable for the year ended June 30, 2013:

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
Governmental activities:				
Revenue anticipation notes	8,300,000	-	8,300,000	-
Total governmental activities	<u>\$ 8,300,000</u>	<u>\$ -</u>	<u>\$ 8,300,000</u>	<u>\$ -</u>

On April 19, 2012, the District issued revenue anticipation notes (RAN), Series 2012 with a par amount of \$8,300,000. The notes were issued to finance and/or refinance part of the cost of outstanding RAN Series 2011 notes that were issued to fund acquisition and renovation costs for certain facilities and equipment within the District. The notes were issued at a coupon and net interest cost of 0.86 percent and matured on April 19, 2013. These notes are payable from and secured by a prior lien upon and pledge of the proceeds of the discretionary capital outlay ad valorem tax levy.

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6. Deferred Compensation Plan

The District offers its employees a deferred compensation plan, adopted on January 28, 1986, created in accordance with Internal Revenue Code, Section 457, and Section 112.215, Florida Statutes. The plan, available to all District employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, death, or unforeseeable emergency.

In August 1996, Internal Revenue Code, Section 457, was amended to: (1) provide that assets in such plans are held for the exclusive benefit of the plan participants and (2) eliminate provisions that the plan assets were the property of the District (employer). Under the amended provisions of the Internal Revenue Code, Section 457, the assets of the District's deferred compensation plan are not held in a fiduciary capacity by the District and, accordingly, are not reported in the District's financial statements.

7. Operating Leases

Lessee The District had three cancelable leasing agreements for office/training space in fiscal year 2013. If the leases were not canceled the remaining commitment for the District as of June 30, 2013 would have been \$315,885, due in fiscal year 2014. However, two of these leases were canceled July 31, 2013.

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Notes to the Basic Financial Statements
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8. Certificates of Participation

Outstanding certificates of participation for the District are as follows:

Series	Amount Outstanding	Interest Rates (Percent)	Lease Term Maturity	Original Amount
Series 2004A	1,290,000	3.75	2014	46,805,000
Series 2004B	13,100,000	3.75-5.00	2015	67,640,000
Series 2004-QZAB	4,408,000	(1)	2020	4,408,000
Series 2006A	70,130,000	3.75-5.00	2030	128,440,000
Series 2007A	35,175,000	4.00-5.00	2026	37,740,000
Series 2007B	71,350,000	4.125-5.00	2032	71,350,000
Series 2007C	106,420,000	3.60-5.00	2032	122,995,000
Series 2008A	56,000,000	5.05	2036	56,000,000
Series 2013A	91,320,000	3.25-5.00	2030	91,320,000
Series 2013B	50,900,000	4.00-5.00	2020	50,900,000
Total Certificates of Participation	\$ 500,093,000			\$ 677,598,000

Note: (1) Interest on this debt is "paid" by the United States Government through the issuance of Federal income tax credits to the holder of the QZABs. The rate of return to the holders was established by the United States Government at the time of the sale.

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

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

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
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The District properties included in the ground leases under lease purchase arrangements include:

Series 2004A Certificates of Participation

Rockledge High School Addition
Viera High School

Series 2004B Certificates of Participation

Bayside High School
Longleaf Elementary School
Melbourne High School Additions
Pinewood Elementary School Additions
Titusville High School Additions
Westside Elementary School

Series 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

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

The following table provides a schedule of the District's future minimum lease payments for all outstanding certificates of participation, including the Series 2004 Q-ZAB:

Fiscal Year Ending June 30	Total	Principal	Interest
2014	35,291,324	13,160,000	22,131,324
2015	35,293,881	13,735,000	21,558,881
2016	38,401,573	17,345,000	21,056,573
2017	38,402,593	17,845,000	20,557,593
2018	38,397,046	18,395,000	20,002,046
2019-2023	196,721,822	107,268,000	89,453,822
2024-2028	192,003,675	129,235,000	62,768,675
2029-2033	169,412,675	140,105,000	29,307,675
2034-2036	47,419,205	43,005,000	4,414,205
Total Minimum Lease Payments	<u>791,343,794</u>	<u>500,093,000</u>	<u>291,250,794</u>
Add: Unamortized Premium	27,807,805	27,807,805	-
Total Certificates of Participation	<u>\$ 819,151,599</u>	<u>\$ 527,900,805</u>	<u>\$ 291,250,794</u>

9. State School Bonds

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

The District receives annual financial data from the Florida Department of Education for recording the District's portion of the motor vehicle license revenues and related debt service and other expenditures. Total funding sources received in the current fiscal year are \$2,683,739 of which \$2,320,189 relates to debt service payment.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
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Outstanding State Board of Education Bonds are as follows:

Bond Type	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To	Original Amount
State School Bonds:				
Series 2004-A	345,000	3.00 - 4.625	2024	550,000
Series 2005-A	680,000	4.00 - 5.00	2025	985,000
Series 2005-B	1,605,000	5.00	2020	2,305,000
Series 2006-A	515,000	4.00 - 5.00	2026	650,000
Series 2009-A	530,000	4.00	2019	800,000
Series 2010-A	205,000	4.00	2022	210,000
Series 2011-A	3,860,000	3.00 - 5.00	2023	5,375,000
Total Bonds Payable	<u>\$ 7,740,000</u>			<u>\$ 10,875,000</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:			
2014	2,316,667	1,945,000	371,667
2015	2,179,818	1,905,000	274,818
2016	804,993	625,000	179,993
2017	814,211	665,000	149,211
2018-2022	2,302,258	1,950,000	352,258
2023-2026	703,894	650,000	53,894
Total Minimum Bond Payments	<u>\$ 9,121,841</u>	<u>\$ 7,740,000</u>	<u>\$ 1,381,841</u>
Add: Unamortized Premium	429,375	429,375	-
Total Bonds Payable	<u>\$ 9,551,216</u>	<u>\$ 8,169,375</u>	<u>\$ 1,381,841</u>

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10. Defeased Debt

Certificates of Participation

On March 16, 2007, \$37,785,000 of the outstanding principal of the Certificates of Participation, Series 2002, were partially defeased in-substance by placing the proceeds of the new certificates from the 2007A Series in an irrevocable trust to provide for future debt service payments of certain refunded 2002 certificates. Accordingly, the trust account assets and the liabilities for the in-substance defeased certificates are not included in the District's financial statements.

On May 1, 2013, \$140,070,000 of Certificates of Participation were defeased by placing proceeds of new certificates from 2013A and 2013B Series in an irrevocable trust to provide for future debt service payments for Series 2002A and portions of Series 2004A, 2004B, and 2006A. Accordingly, the trust account assets and the liabilities for the in-substance defeased certificates are not included in the District's financial statements.

State Board of Education Bonds

On August 15, 2009, the Florida Department of Education issued Series 2009A State Board of Education Capital Outlay Refunding Bonds to refund the outstanding principal balance of its 1999A Series with maturity dates in the years 2010-2019. Brevard's proportionate share of the outstanding balance of the 1999A refunded bonds is \$840,000. On August 15, 2009 issuance date, the 1999A refunded bonds were considered to be defeased in substance.

On October 14, 2010, the Florida Department of Education issued Series 2010A State Board of Education Capital Outlay Refunding Bonds to refund certain callable portions of the 2001A and 2002A with maturity dates in the years 2010-2019. Brevard's proportionate share of the callable portions of the 2001A and 2002A refunded bonds is \$255,000.

On January 5, 2012, the Division of Bond Finance issued the 2011 Series A Capital Outlay Refunding Bonds that refunded the callable portion of the 2002 Series B Bonds and the 2003 Series A Bonds. The 2002 Series B Bonds were called on January 6, 2012 and are considered an in-substance defeasance. The refunding of the callable portion of the 2003 Series A Bonds is not considered an in-substance defeasance in accordance with GASB Statement 7, since the payment to the escrow agent was invested with the state treasury in a Special Purpose Investment Account. Brevard's proportionate share of the state refunded bonds was \$5,730,000.

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11. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2013:

Description	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013	Due in One Year
Governmental activities:					
Certificates of participation payable	\$ 512,138,000	\$ 142,220,000	\$ 154,265,000	\$ 500,093,000	\$ 13,160,000
Plus unamortized net premium	19,250,806	13,050,250	4,493,250	27,807,805	4,493,250
Net certificate of participation payable	<u>531,388,806</u>	<u>155,270,250</u>	<u>158,758,250</u>	<u>527,900,805</u>	<u>17,653,250</u>
Bonds payable	\$ 9,615,000	\$ -	\$ 1,875,000	\$ 7,740,000	\$ 1,945,000
Plus unamortized net premium	472,313	-	42,938	429,375	42,938
Net bonds payable	<u>10,087,313</u>	<u>-</u>	<u>1,917,938</u>	<u>8,169,375</u>	<u>1,987,938</u>
Estimated claims payable	15,214,576	65,126,657	66,786,035	13,555,198	7,020,014
Compensated absences payable	37,668,475	25,213,101	27,326,683	35,554,893	3,696,931
OPEB obligation	30,306,754	9,842,274	3,009,300	37,139,728	-
Pollution remediation liability	27,000	11,000	-	38,000	-
Total governmental activities	<u>\$ 624,692,924</u>	<u>\$ 255,463,282</u>	<u>\$ 257,798,206</u>	<u>\$ 622,357,999</u>	<u>\$ 30,358,133</u>
Business-type activities:					
Compensated absences payable	\$ 145,167	\$ 200,342	\$ 191,837	\$ 153,672	\$ 36,531
OPEB obligation	338,317	94,198	28,801	403,714	-
Total business-type activities	<u>\$ 483,484</u>	<u>\$ 294,540</u>	<u>\$ 220,638</u>	<u>\$ 557,386</u>	<u>\$ 36,531</u>

For the governmental activities, compensated absences and other post employment benefits are generally liquidated with resources of the General Fund. Estimated insurance claims are liquidated with resources from Internal Service Funds. Compensated absences and other post employment benefits for business-type activities are generally liquidated with the Enterprise Funds.

12. 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, 2013.

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13. Pollution Remediation Obligations

In accordance with GASB 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, the District has estimated remediation obligations identified as soil and/or ground water contamination for six school sites. Three of these school sites will be remediated by the State of Florida under programs known as the *Abandoned Tank Restoration Program of 1992*, the *Abandoned Tank Restoration Program of 1993*, the *Petroleum Cleanup Participation Program of 1996*, and the *Petroleum Liability and Restoration Insurance Program of 1999*. Three school sites are being remediated by the District.

The cost for sites actively being remediated by the District is considered minimal, with an estimated liability of \$38,000. Clean up (receiving either a “No Further Action” status or a “Monitoring Only Natural Attenuation” status from the Florida Department of Environmental Protection Agency) will continue until State clean-up target levels are achieved.

The District has no expectations of cost recovery for its liability, either from insurance or other parties. Clean-up costs for the sites to be remediated by the State of Florida are not recorded as a liability for the District since the costs will be funded by the State of Florida.

14. Interfund Receivables, Payables, and Transfers

The following is a summary of interfund receivables and payables reported in the fund financial statements for the year ended June 30, 2013:

Funds	Interfund	
	Receivables	Payables
Major funds:		
General	\$ 4,571,349	\$ -
Special revenue - ARRA economic stimulu	-	5,834
Nonmajor governmental funds:		
Special revenue - contracted programs	-	4,565,515
Total	\$ 4,571,349	\$4,571,349

The interfund receivables/payables at June 30, 2013 are primarily due to the reclassification of cash balances in the District’s Master Account in order to cover cash deficits in special revenue - ARRA - economic stimulus, special revenue – contracted programs, 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.

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The following is a summary of interfund transfers reported in the fund financial statements for the year ended June 30, 2013:

Funds	Interfund	
	Transfers In	Transfers Out
Major funds:		
General	\$ 1,299,035	\$ 7,942,278
Debt service-other	35,725,570	-
Capital projects- local capital improvement	10,000	43,926,871
Capital projects-section 1011.14/1011.15 notes	8,367,430	-
Other capital projects	1,925,887	175,220
Nonmajor governmental funds:		
Food service	-	1,184,518
Internal service funds:		
General Insurance	1,000,000	-
Medical	6,200,000	-
Enterprise	-	1,299,035
Total	<u>\$ 54,527,922</u>	<u>\$ 54,527,922</u>

The District transferred \$43,926,871 from the capital projects - local capital improvement fund. Of this amount, \$35,559,441 was transferred to cover a portion of principal and interest payments due for certificates of participation and \$8,367,430 to cover the principal and interest payment for revenue anticipation notes. The District also transferred \$175,220 from the other capital projects fund to cover the remaining portions of the principal and interest payments due for certificates of participation. Food service transferred \$1,184,518 to other capital to fund additional renovation and remodeling costs of the District's school cafeterias. An interfund transfer of \$7,942,278 was completed from the general fund to help defray costs of \$6,200,000 in the medical trust fund, \$1,000,000 in general insurance, \$10,000 local capital improvement, and \$732,278 in other capital funds. This was offset by a \$1,299,035 interfund transfer from the enterprise fund to the general fund to fulfill the a requirement for budget cuts.

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15. Schedule of Revenue Sources

The following is a schedule of the District's State and Federal revenue for the year ended June 30, 2013:

<u>State Revenue Sources</u>	<u>Amount</u>
Florida Education Finance Program (FEFP)	
ESE guaranteed allocation	\$ 26,737,035
Supplemental academic instruction	18,732,295
Transportation	10,852,681
Instructional materials	5,469,791
Reading allocation	3,327,965
Safe schools	1,645,524
Teachers lead	857,478
DJJ supplemental allocation	124,445
FEFP - all other	131,034,163
Class size reduction	79,714,290
School recognition program	4,725,579
Workforce development program	3,255,150
Capital outlay and debt service withheld for SBE bonds	2,734,192
Voluntary prekindergarten program	2,326,309
Charter school capital outlay	865,862
Adults with disabilities	303,663
Food service supplement	356,865
Other	
Pre-school projects	43,494
Racing commission funds	223,250
Motor vehicle license tax	231,004
Workforce performance based incentives	56,131
Miscellaneous	280,339
Total	<u>\$ 293,897,505</u>

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<u>Federal Revenue Sources</u>	<u>Amount</u>
<u>American Recovery and Reinvestment Act (ARRA)</u>	
Education jobs act	\$ 218,589
Race to the Top	1,009,558
Other ARRA	35,796
<u>Contracted Programs</u>	
Title I	14,626,000
IDEA	15,684,679
Head Start	3,433,183
Other	8,325,143
Food service program	18,998,743
Other federal funds	2,914,119
Total	<u>\$ 65,245,810</u>

16. Property Taxes

The following table represents a summary of millages and taxes levied for the year ended June 30, 2013 based on the District's final Certification of School Taxable Value received from the Brevard County Property Appraiser on June 26, 2013.

	<u>Millages</u>	<u>Taxes Levied</u>
<u>General Fund</u>		
Nonvoted school tax:		
Required local effort	5.598	\$ 153,704,954
Basic discretionary local effort	0.748	20,537,925
Board voted critical needs-operating	0.250	6,864,280
<u>Capital Projects Fund</u>		
Nonvoted tax:		
Local capital improvements	<u>1.500</u>	<u>\$ 41,185,679</u>
TOTAL	<u>8.096</u>	<u>\$ 222,292,838</u>

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17. State Retirement Program

All regular employees of the District are covered by the Florida Retirement System (FRS). The FRS is primarily a State-administered, cost-sharing, multiple-employer, benefit retirement plan (Plan). Plan provisions are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code, wherein eligibility, contributions, and benefits are defined and described in detail. Essentially all regular employees of participating employers are eligible and must enroll as members of the FRS.

FRS Pension Plan Benefits in the FRS pension plan vest at six years of service for members actively employed on July 1, 2001, or were first hired on or after that date. Pension plan members initially enrolled on or after July 1, 2011 vest with eight years of service. The FRS pension plan also includes an early retirement provision, but imposes a penalty 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.

A Deferred Retirement Option Program (DROP) subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the FRS pension plan to defer receipt of monthly benefit payments while continuing employment with a FRS employer. An employee may participate in the DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

Funding Policy The contribution rates for members are established, and may be amended, by the State of Florida. During the 2012-13 fiscal year contribution rates were as follows:

Class or Plan	Percent of Gross Salary	
	Employee	Employer (A)
Florida Retirement System, Regular	3.00	5.18
Florida Retirement System, Elected County Officers	3.00	10.23
Florida Retirement System, Senior Manager	3.00	6.30
State and County Officers and Employees' Retirement System, Plan B	4.00	9.10
Deferred Retirement Option Program - Applicable to members from all of the above classes or plans	0.00	5.44
Florida Retirement System, reemployed retiree prior to July 1, 2010	(B)	(B)
Florida Retirement System, reemployed retiree on or after July 1, 2010	0.00	1.60

Notes: (A) Employer rates include 1.11 percent for the post-employment health insurance supplement and 0.03 percent for administrative costs of the Public Employee Optional Retirement Program.

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

(C) Health insurance subsidy contributed even though employee is not eligible to participate in a state-administered retirement plan.

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The District's liability for participation is limited to the payment of the required contribution at the rates and frequencies established by law on future payrolls of the District. The District's defined benefit plan contributions (including employee contributions) for the fiscal years ended June 30, 2011, June 30, 2012, and June 30, 2013, were \$32,650,390, \$23,289,603, and \$24,755,890 respectively, which were equal to the required contributions for each fiscal year.

FRS Investment Plan Effective July 1, 2002, the Public Employee Optional Retirement Program (PEORP) was implemented as a defined contribution plan alternative available to all FRS members in lieu of the defined benefit plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The FRS investment plan is funded by employer and employee contributions that are based on salary and membership class (Regular Class, Senior Management Class, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Benefits in the FRS investment plan vest at one year of service. Required employer and employee contributions made to the program for the fiscal years ended June 30, 2011, June 30, 2012, and June 30, 2013, were \$4,842,070, \$3,752,566, and \$4,092,219 respectively.

Pension Reporting The financial statements and other supplemental information of the FRS are included in the comprehensive annual financial report of the State of Florida, which may be obtained by contacting the Florida Department of Financial Services in Tallahassee, Florida. Also, an annual report on the FRS, which includes its financial statements, required supplemental information, actuarial report, and other relevant information, may be obtained from the Florida Department of Management Services, Division of Retirement.

Effective July 1, 2011, legislation was passed that required employees in the Florida Retirement System to contribute 3 percent of their salary towards their retirements and reduced the cost-of-living adjustment for benefits earned on or after July 1, 2011. The law also excluded service credit earned after July 1, 2011, from the calculation of a member's cost-of-living increase at the time of retirement; reduced the DROP interest rate to 1.3 percent for new participants effective July 1, 2011; and changed the normal retirement requirements, vesting requirement and calculation of average final compensation for members of the FRS initially enrolled on or after July 1, 2011.

18. Other Post Employment Benefits Payable (OPEB)

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

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Funding Policy The District plans to fund this postemployment benefit on a pay-as-you go basis. As of January 1, 2012, 924 retirees received medical/prescription benefits. The District provided \$3,038,101 toward the annual OPEB cost.

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

Description	Amount
Normal cost (service cost for one year)	\$ 3,953,245
15 year amortization of unfunded actuarial accrued liability	6,800,429
Interest on normal cost and amortization	-
Annual required contribution	10,753,674
Interest on net OPEB obligation	1,225,803
Adjustment to annual required contribution	(2,043,005)
Annual OPEB cost (expense)	9,936,472
Net employer contribution for FYE 6/30/13	3,038,101
Increase in net OPEB obligation	6,898,371
Net OPEB obligation, July 1, 2012	30,645,071
Net OPEB obligation, June 30, 2013	<u>\$ 37,543,442</u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation as of June 30, 2013 and the preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2011	\$ 10,086,139	38.8%	\$ 23,331,892
June 30, 2012	9,741,033	24.9%	30,645,071
June 30, 2013	9,936,472	30.6%	37,543,442

Funded Status and Funding Progress as of June 30, 2013

Actuarial accrued liability	\$ 102,590,291
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$ 102,590,291</u>
Funded ratio	0.0%
Covered payroll (active plan members)	\$ 260,502,913
UAAL as a percentage of covered payroll	39.4%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment and termination, mortality, and the healthcare cost trends. Amounts determined regarding the

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funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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

In the January 1, 2012, OPEB actuarial valuation, and the actuarial roll-forward dated August 2, 2013, the results were derived using the entry age actuarial cost method with an amortization of the unfunded actuarial accrued liability as a level percent of expected payroll. The amortization period used is closed, and the remaining amortization period at June 30, 2013, is 15 years. Because the OPEB liability is currently unfunded, the actuarial assumptions include a 4 percent discount rate, a 3 percent inflation rate, a 4 percent investment return, and a 4 percent projected salary increase. Compared to the previous valuation, the unfunded actuarial accrued liability remained unchanged while the annual OPEB cost increased modestly. The actuarial assumption annual healthcare cost trend rate for fiscal year 2012-13 is 6.5 percent, and is being revised to 8 percent beginning January 1, 2014. The trend rates will then decrease by 0.5 percent each subsequent year until reaching the ultimate value of 5 percent in 2020.

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19. Commitments

The District uses encumbrance accounting for recording purchase order commitments for goods and services and has recorded \$3,610,259 in encumbrances for major funds and \$1,022,375 in non-major funds at June 30, 2013. The District has also recorded the following construction contract commitments as of June 30, 2013 which may include encumbrances:

Project	Balance Committed
Cambridge Elem Lightning Protection	\$ 15,005
Canopy NA Maintenance	55,008
Carroll Elem Structured Cabling Upgrades	74,802
Central Middle Shutters	53,022
Challenger 7 Elem Structured Cabling Upgrades	388,494
Clearlake Middle HVAC Bldg 6	24,971
Cocoa Beach Jr/Sr Chiller Replacement	45,337
Cocoa HS Lightning Protection	21,911
Cocoa/Clearlake Conversion	719,332
Delaura Middle Kitchen Renovation	196,365
Delaura Middle HVAC Renovation	99,431
Eau Gallie HS ADA Sink	7,928
FY 13 Café Capital Projects	101,282
Jefferson Middle Structured Cabling	184,016
Palm Bay HS Track Resurface	20,951
Pt Malabar Elem Door Egress	24,995
Stevenson Elem Kitchen Renovation	166,454
Titusville HS Storm Drain	12,885
Tropical Elem Walkway Replacement	196,834
	<u>\$ 2,409,023</u>

20. Risk Management-Self Insured Programs

The District is exposed to various casualty risks including workers' compensation related injuries to employees and volunteers, state tort claims (auto and general liability exposures), and allegations of wrongful or intentional acts that result in claims of negligence sometimes handled in state court, but are for the most part typically handled in federal court jurisdictions. The District utilizes a third-party administrator to adjust or handle all of these claims. In addition to the self-insured portion of these casualty claims, the District procures insurance with high deductibles to reduce the effect of excessive losses for all of these exposures through commercial insurance companies. A list of these exposures and how they are treated can be found below. In the last three years very few claims have exceeded the self-insured retention

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limits and of those that did exceed this retention, none of these claims exceeded the commercial insurance coverage procured.

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

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

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

General Liability and Automobile Liability Claims:

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

Errors and Omissions Liability Claims:

- The first \$150,000 of each wrongful act is self-insured via the District's self-insured trust funds. Though these claims are not adjusted by Sedgwick CMS, but this third-party administrator handles and pays the fees associated with claim investigation, legal representation, and claim settlement/payout.
- For claims in excess of \$150,000 the district purchases a commercial insurance policy that will pay up to an annual aggregate of \$2,000,000. The insurance carrier is HISCOX Inc., a division of Lloyds, London.

Self Insured Health Claims:

- The District offers a self-insurance plan covering certain health and prescription drug benefits and utilizes several choices of providers under the plan. Benefits are offered to active employees and

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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, general liability, automobile liability, and medical claims in the amount of \$13,555,198 was 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 three fiscal years for the District's self-insurance program:

Fiscal Year	Balance July 1	Current Year Claims	Claims Payments	Balance June 30
2010-11	\$ 16,556,089	\$ 65,291,259	\$ (66,360,743)	\$ 15,486,605
2011-12	\$ 15,486,605	\$ 62,126,140	\$ (62,398,169)	\$ 15,214,576
2012-13	\$ 15,214,576	\$ 65,126,657	\$ (66,786,035)	\$ 13,555,198

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 is subject to 5 percent per building replacement value. To trigger insurance all building damage when totaled together must exceed \$500,000. Once the minimum loss deductible is met the policy will pay a maximum of \$70,000,000 toward the District's losses.

Boiler and Machinery:

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

Employee Theft/Crime:

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

Under and Above Ground Storage Tanks:

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

During the fiscal year ended June 30, 2013 the District did not experience any significant reductions in insurance coverage.

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21. Internal Service Funds

The following is a summary of financial information reported in the internal service funds for the year ended June 30, 2013:

	<u>Total</u>	<u>Medical Insurance</u>	<u>Workers' Compensation</u>	<u>General/ Auto Liability</u>
Total assets	<u>\$ 35,737,647</u>	<u>\$ 20,100,917</u>	<u>\$ 12,298,335</u>	<u>\$ 3,338,395</u>
Liabilities and net position:				
Accounts payable	418,148	1,806	277,570	138,772
Salaries and benefits payable	-	-	-	-
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other agencies	19,905	12,867	7,038	-
Estimated insurance claims payable	13,555,198	4,089,000	7,719,427	1,746,771
Net position:				
Unrestricted net position	<u>21,744,396</u>	<u>15,997,244</u>	<u>4,294,300</u>	<u>1,452,852</u>
Total liabilities and net position	<u>\$ 35,737,647</u>	<u>\$ 20,100,917</u>	<u>\$ 12,298,335</u>	<u>\$ 3,338,395</u>
Revenues:				
Premium contributions	\$ 65,119,530	\$ 60,894,435	\$ 3,325,461	\$ 899,634
Investment earnings	83,925	32,645	40,064	11,216
Loss recoveries	432,395	-	432,395	-
Other	<u>1,431</u>	<u>1,431</u>	<u>-</u>	<u>-</u>
Total revenues	65,637,281	60,928,511	3,797,920	910,850
Total expenses	(66,255,112)	(61,935,503)	(2,908,441)	(1,411,168)
Transfers	<u>7,200,000</u>	<u>6,200,000</u>	<u>-</u>	<u>1,000,000</u>
Change in net position	<u>\$ 6,582,169</u>	<u>\$ 5,193,008</u>	<u>\$ 889,479</u>	<u>\$ 499,682</u>

22. Fund Balance Reporting

Effective for fiscal years after June 15, 2009, GASB issued Statement No. 54, *Fund Balance Reporting and Fund Balance Definitions*. The intention of the GASB 54 is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the District's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the

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constraints imposed on the uses of those resources. GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The District has a long-term receivable and inventory items that are considered nonspendable. The District has no nonspendable funds related to endowment.

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.
- Committed: fund balances that contain self imposed constraints of the government from its highest level of decision making authority.
- Assigned: fund balances that contain self imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balances of the general fund that are not constrained for any particular purpose.

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

Nonspendable: The District has long-term accounts receivable of \$793,735 and inventory of \$2,648,749 totaling \$3,442,484 classified as nonspendable.

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

- Restricted for Capital Projects, State Categoricals, and Debt Service:

Florida Statute requires that certain revenues be specifically designated for the purposes of capital and debt service requirements and for certain designated state categorical spending. These funds have been included in the restricted category of fund balance. The restricted fund balances for capital projects, state categoricals, and debt service total \$45,029,962, and are \$37,726,654, \$2,591,888, and \$4,711,420 respectively.

- Assigned for School Operations, Capital Projects, and Food Services:

The School Board has set aside certain fund balances for school operations, capital projects, and food services. For fiscal year 2013, the assigned fund balance is \$16,462,222 of which \$2,134,174 is for school operations, \$3,304,383 is for capital projects not restricted for a particular purpose and \$11,023,665 is for food services.

- Unassigned:

The unassigned fund balance for the General Fund is \$36,904,579.

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	FY13 Fund Balance						
	Major Funds					Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Debt Service Fund - Other	Section 1011.14/1011.15 Notes	Local Capital Improvement	Other Capital Projects		
Fund balances							
Nonspendable:							
Inventory	\$ 833,833	\$ -	\$ -	\$ -	\$ -	\$ 1,814,916	\$ 2,648,749
Long-term accounts receivable	594,801	-	-	198,934	-		793,735
Restricted:							
Capital projects	-	-	6,775,950	25,017,143	2,502,281	3,431,280	37,726,654
State categoricals	2,591,888	-	-	-	-	-	2,591,888
Debt service	-	4,499,238	-	-	-	212,182	4,711,420
Assigned:							
School operations	2,134,174	-	-	-	-	-	2,134,174
Capital projects	-	-	-	-	3,304,383	-	3,304,383
Food services	-	-	-	-	-	11,023,665	11,023,665
Unassigned:	36,904,579	-	-	-	-	-	36,904,579
Total fund balances	<u>\$ 43,059,275</u>	<u>\$ 4,499,238</u>	<u>\$ 6,775,950</u>	<u>\$ 25,216,077</u>	<u>\$ 5,806,664</u>	<u>\$ 16,482,043</u>	<u>\$ 101,839,247</u>

The District has set aside “contingency reserves” per Board Policy 6120, to help sustain the financial stability of the District during times of emergency spending for items such as disaster recovery and revenue shortfalls that could potentially occur after the current year’s budget adoption. Policy 6120 requires at least 3 percent of the current year’s annual estimated general fund revenues to be reserved for contingency purposes. In the event these reserves are needed, a majority vote of the Board is required before using these funds and the Superintendent is required to provide a financial plan to the Board to restore the funds to the minimum 3 percent amount, along with a timeline for restoration. The contingency funds of \$19,880,369 are included as part of the unassigned general fund balance of \$36,904,579 and equates to 4.18 percent of fiscal year 2013 total general fund revenues.

23. Accounts Receivable – Tax Revenues

The Brevard County Tax Collector’s office is the agent responsible to hold and distribute revenues for taxing authorities. During fiscal year 2007-08 portions of tax revenues collected by the Tax Collector on behalf of taxing authorities and not yet distributed to those authorities were held with Florida’s Local Government Investment Pool, also known as the Florida SBA. The balances of these funds remaining to be collected, as of the date of this report, are \$594,801 for operating revenues and \$198,933 for capital revenues. The School Board believes that all undistributed funds held in the SBA for fiscal 2007-08 tax revenues will be recovered.

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
Notes to the Basic Financial Statements
June 30, 2013

24. Litigation

The School Board is a defendant in a number of lawsuits as of June 30, 2013. 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.

25. Subsequent Event

On July 1, 2013, the following three charter schools opened under the sponsorship of the School Board of Brevard County. These schools are Emma Jewell Charter School, Inc. (d.b.a. Emma Jewel Academy); Odyssey Charter School, Inc., on behalf of Odyssey Preparatory Charter Academy; and Viera Charter School, Inc.

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SINGLE-EMPLOYER POSTEMPLOYMENT BENEFITS PLAN
SCHEDULE OF FUNDING PROGRESS
30-Jun-13**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
January 1, 2007	\$ -	\$110,059,962	\$110,059,962	0.00%	\$240,747,528	45.72%
January 1, 2009	\$ -	\$98,779,374	\$98,779,374	0.00%	\$294,679,538	33.52%
January 1, 2012	\$ -	\$102,590,291	\$102,590,291	0.00%	\$260,502,913	39.38%

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY
SINGLE-EMPLOYER POSTEMPLOYMENT BENEFITS PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Fiscal Year Ending	Annual Required Contribution (ARC)	Amount Contributed	Percentage of Annual Required Contribution	Net OPEB Obligation
6/30/2011	10,353,003	3,909,820	37.77%	23,331,892
6/30/2012	10,266,000	2,427,854	23.65%	30,645,071
6/30/2013	10,753,674	3,038,101	28.25%	37,543,442

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, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	885,336.00	694,793.66	694,793.66	0.00
Federal Through State and Local	3200	1,699,050.00	2,219,325.50	2,219,325.50	0.00
State Sources	3300	304,399,738.00	290,566,095.45	290,566,095.45	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions, and Excess Fees for Operational Purposes	3411, 3421, 3423	174,152,708.00	175,202,040.00	175,202,040.00	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		5,421,037.00	6,531,074.72	6,531,074.72	0.00
Total Local Sources	3400	179,573,745.00	181,733,114.72	181,733,114.72	0.00
Total Revenues		486,557,869.00	475,213,329.33	475,213,329.33	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	325,235,113.17	323,467,998.46	314,139,966.82	9,328,031.64
Student Personnel Services	6100	16,649,588.45	18,093,815.21	17,555,476.11	538,339.10
Instructional Media Services	6200	7,131,397.16	7,292,555.80	7,245,297.04	47,258.76
Instruction and Curriculum Development Services	6300	10,319,901.59	11,891,525.78	11,264,800.28	626,725.50
Instructional Staff Training Services	6400	1,451,260.71	2,477,466.06	1,471,149.70	1,006,316.36
Instructional-Related Technology	6500	7,295,456.87	7,918,488.84	7,794,304.93	124,183.91
Board	7100	1,046,487.15	1,381,575.16	1,317,780.07	63,795.09
General Administration	7200	1,872,918.77	1,978,484.83	1,914,638.36	63,846.47
School Administration	7300	33,461,944.44	35,074,172.06	34,281,563.95	792,608.11
Facilities Acquisition and Construction	7410	550,369.06	700,136.46	689,227.75	10,908.71
Fiscal Services	7500	2,439,730.91	3,531,564.35	2,247,337.73	1,284,226.62
Food Services	7600	378,677.08	359,794.43	359,643.79	150.64
Central Services	7700	5,570,355.92	6,128,796.46	5,372,482.79	756,313.67
Student Transportation Services	7800	20,734,599.43	20,680,420.04	19,736,309.45	944,110.59
Operation of Plant	7900	45,666,808.24	47,005,441.76	42,836,202.44	4,169,239.32
Maintenance of Plant	8100	6,003,226.86	12,173,737.67	11,626,744.28	546,993.39
Administrative Technology Services	8200	3,619,334.68	3,883,020.92	3,510,436.08	372,584.84
Community Services	9100	96,000.00	415,205.95	302,692.30	112,513.65
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Due and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	53,692.00	134,141.75	602,167.00	(468,025.25)
Other Capital Outlay	9300	927,966.00	2,495,185.35	1,115,035.29	1,380,150.06
Total Expenditures		490,504,828.49	507,083,527.34	485,383,256.16	21,700,271.18
Excess (Deficiency) of Revenues Over (Under) Expenditures		(3,946,959.49)	(31,870,198.01)	(10,169,926.83)	21,700,271.18
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740		22,393.90	22,393.90	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	1,299,035.00	1,299,035.00	1,299,035.00	0.00
Transfers Out	9700	(4,000,000.00)	(7,942,278.00)	(7,942,278.00)	0.00
Total Other Financing Sources (Uses)		(2,700,965.00)	(6,620,849.10)	(6,620,849.10)	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		(6,647,924.49)	(38,491,047.11)	(16,790,775.93)	21,700,271.18
Fund Balances, July 1, 2012	2800	59,850,051.00	59,850,051.00	59,850,051.01	0.01
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	53,202,126.51	21,359,003.89	43,059,275.08	21,700,271.19

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 RESERVED FOR FOOD SERVICE FUND IF MAJOR
 For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State	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
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Student Personnel 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
Instructional-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	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
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	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	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 FUND - OTHER FEDERAL PROGRAMS IF MAJOR
 For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State	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
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Student Personnel 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
Instructional-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	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
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	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	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 - FEDERAL ECONOMIC STIMULUS PROGRAMS FUNDS
 For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100		35,796.00	35,796.00	0.00
Federal Through State	3200	2,552,833.00	1,228,146.44	1,228,146.44	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
Total Revenues		2,552,833.00	1,263,942.44	1,263,942.44	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	5,225.00	11,739.62	11,739.62	0.00
Student Personnel Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300	170,775.00	117,124.65	117,124.65	0.00
Instructional Staff Training Services	6400	525,670.00	340,255.66	340,255.66	0.00
Instructional-Related Technology	6500	439,147.00	405,095.21	405,095.21	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		35,796.00	35,796.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700	146,815.00	113,100.80	113,100.80	0.00
Student Transportation Services	7800		210,939.68	210,939.68	0.00
Operation of Plant	7900	262,223.00		0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200		1,806.92	1,806.92	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	1,002,978.00	28,083.90	28,083.90	0.00
Total Expenditures		2,552,833.00	1,263,942.44	1,263,942.44	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
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	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	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 FUND - MISCELLANEOUS IF MAJOR
 For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State	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
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Student Personnel 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
Instructional-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	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
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	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800			0.00	0.00
Adjustment to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Special Revenue Funds			Total Nonmajor Special Revenue Funds
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and Cash Equivalents	1110	11,377,853.21	0.00	0.00	11,377,853.21
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	1130	2,423.63	1,019.00	0.00	3,442.63
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Reinsurer	1180	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Internal Funds	1142	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	78,043.35	5,831,492.16	0.00	5,909,535.51
Inventory	1150	1,814,915.83	0.00	0.00	1,814,915.83
Prepaid Items	1230	0.00	0.00	0.00	0.00
<i>Restricted Assets:</i>					
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Total Assets		13,273,236.02	5,832,511.16	0.00	19,105,747.18
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		13,273,236.02	5,832,511.16	0.00	19,105,747.18
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accrued Salaries and Benefits	2110	15,946.13	415,699.48	0.00	431,645.61
Payroll Deductions and Withholdings	2170	0.00	6,942.46	0.00	6,942.46
Accounts Payable	2120	112,097.48	685,534.16	0.00	797,631.64
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
Sales Tax Payable	2260	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
Due to Fiscal Agent	2240	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	749.44	158,819.83	0.00	159,569.27
Current Notes Payable	2250	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>					
Budgetary Funds	2161	0.00	4,565,515.23	0.00	4,565,515.23
Internal Funds	2162	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>					
Unearned Revenue	2410	305,862.28	0.00	0.00	305,862.28
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
Total Liabilities		434,655.33	5,832,511.16	0.00	6,267,166.49
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
FUND BALANCES					
<i>Nonspendable:</i>					
Inventory	2711	1,814,915.83	0.00	0.00	1,814,915.83
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
Total Nonspendable Fund Balance	2710	1,814,915.83	0.00	0.00	1,814,915.83
<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	11,023,664.86	0.00	0.00	11,023,664.86
Restricted for	2729	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	11,023,664.86	0.00	0.00	11,023,664.86
<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
Total Committed Fund Balance	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
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00
Total Fund Balances	2700	12,838,580.69	0.00	0.00	12,838,580.69
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		13,273,236.02	5,832,511.16	0.00	19,105,747.18

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Debt Service Funds				
		SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/ 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	212,182.15	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	1130	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 Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	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
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
<i>Restricted Assets:</i>						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		212,182.15	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		212,182.15	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
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
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
Sales Tax Payable	2260	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
Due to Fiscal Agent	2240	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
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<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
Total Nonspendable Fund Balance	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	212,182.15	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	212,182.15	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
Total Committed Fund Balance	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 Funds	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	212,182.15	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		212,182.15	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Other Debt Service 290	Total Nonmajor Debt Service Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	0.00	212,182.15
Investments	1160	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00
Due From Reinsurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
<i>Due From Other Funds:</i>			
Budgetary Funds	1141	0.00	0.00
Internal Funds	1142	0.00	0.00
Due from Other Agencies	1220	0.00	0.00
Inventory	1150	0.00	0.00
Prepaid Items	1230	0.00	0.00
<i>Restricted Assets:</i>			
Cash with Fiscal/Service Agents	1114	0.00	0.00
Total Assets		0.00	212,182.15
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	212,182.15
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accrued Salaries and Benefits	2110	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00
Accounts Payable	2120	0.00	0.00
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00
Sales Tax Payable	2260	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Due to Fiscal Agent	2240	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	0.00
Current Notes Payable	2250	0.00	0.00
<i>Due to Other Funds:</i>			
Budgetary Funds	2161	0.00	0.00
Internal Funds	2162	0.00	0.00
<i>Deferred Revenues:</i>			
Unearned Revenue	2410	0.00	0.00
Unavailable Revenue	2410	0.00	0.00
Total Liabilities		0.00	0.00
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
FUND BALANCES			
<i>Nonspendable:</i>			
Inventory	2711	0.00	0.00
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
Total Nonspendable Fund Balance	2710	0.00	0.00
<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	212,182.15
Capital Projects	2726	0.00	0.00
Restricted for	2729	0.00	0.00
Restricted for	2729	0.00	0.00
Total Restricted Fund Balance	2720	0.00	212,182.15
<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
Total Committed Fund Balance	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 Funds	2744	0.00	0.00
Assigned for	2749	0.00	0.00
Assigned for	2749	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00
Total Fund Balances	2700	0.00	212,182.15
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	212,182.15

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013

		Capital Pro				
	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	1,184,908.82	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	1130	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 Reinsurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>						
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Internal Funds	1142	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
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
<i>Restricted Assets:</i>						
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Total Assets		1,184,908.82	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		1,184,908.82	0.00	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
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
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
Sales Tax Payable	2260	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
Due to Fiscal Agent	2240	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
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
<i>Due to Other Funds:</i>						
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
<i>Deferred Revenues:</i>						
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00
FUND BALANCES						
<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
Total Nonspendable Fund Balance	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	1,184,908.82	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balance	2720	1,184,908.82	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
Total Committed Fund Balance	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 Funds	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	1,184,908.82	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		1,184,908.82	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Objects Funds					Total Nonmajor Capital Projects Funds
		Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390		
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS							
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	
Investments	1160	2,273,952.02	0.00	0.00	0.00	3,458,860.84	
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable, Net	1130	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 Reinsurer	1180	0.00	0.00	0.00	0.00	0.00	
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	
<i>Due From Other Funds:</i>							
Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	
Internal Funds	1142	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	
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	
<i>Restricted Assets:</i>							
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	
Total Assets		2,273,952.02	0.00	0.00	0.00	3,458,860.84	
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	
Total Assets and Deferred Outflows of Resources		2,273,952.02	0.00	0.00	0.00	3,458,860.84	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
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	
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	
Construction Contracts Payable	2140	14,826.00	0.00	0.00	0.00	14,826.00	
Construction Contracts Payable - Retained Percentage	2150	12,754.40	0.00	0.00	0.00	12,754.40	
Sales Tax Payable	2260	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	
Due to Fiscal Agent	2240	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	
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	
<i>Due to Other Funds:</i>							
Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	
Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	
<i>Deferred Revenues:</i>							
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	
Total Liabilities		27,580.40	0.00	0.00	0.00	27,580.40	
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	
FUND BALANCES							
<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	
Total Nonspendable Fund Balance	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	2,246,371.62	0.00	0.00	0.00	3,431,280.44	
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	
Total Restricted Fund Balance	2720	2,246,371.62	0.00	0.00	0.00	3,431,280.44	
<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	
Total Committed Fund Balance	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 Funds	2744	0.00	0.00	0.00	0.00	0.00	
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	
Total Assigned Fund Balance	2740	0.00	0.00	0.00	0.00	0.00	
Total Unassigned Fund Balance	2750	0.00	0.00	0.00	0.00	0.00	
Total Fund Balances	2700	2,246,371.62	0.00	0.00	0.00	3,431,280.44	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		2,273,952.02	0.00	0.00	0.00	3,458,860.84	

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and Cash Equivalents	1110	0.00	11,590,035.36
Investments	1160	0.00	3,458,860.84
Taxes Receivable, Net	1120	0.00	0.00
Accounts Receivable, Net	1130	0.00	3,442.63
Interest Receivable on Investments	1170	0.00	0.00
Due From Reinsurer	1180	0.00	0.00
Deposits Receivable	1210	0.00	0.00
<i>Due From Other Funds:</i>			
Budgetary Funds	1141	0.00	0.00
Internal Funds	1142	0.00	0.00
Due from Other Agencies	1220	0.00	5,909,535.51
Inventory	1150	0.00	1,814,915.83
Prepaid Items	1230	0.00	0.00
<i>Restricted Assets:</i>			
Cash with Fiscal/Service Agents	1114	0.00	0.00
Total Assets		0.00	22,776,790.17
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	22,776,790.17
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accrued Salaries and Benefits	2110	0.00	431,645.61
Payroll Deductions and Withholdings	2170	0.00	6,942.46
Accounts Payable	2120	0.00	797,631.64
Judgments Payable	2130	0.00	0.00
Construction Contracts Payable	2140	0.00	14,826.00
Construction Contracts Payable - Retained Percentage	2150	0.00	12,754.40
Sales Tax Payable	2260	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00
Matured Interest Payable	2190	0.00	0.00
Due to Fiscal Agent	2240	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	159,569.27
Current Notes Payable	2250	0.00	0.00
<i>Due to Other Funds:</i>			
Budgetary Funds	2161	0.00	4,565,515.23
Internal Funds	2162	0.00	0.00
<i>Deferred Revenues:</i>			
Unearned Revenue	2410	0.00	305,862.28
Unavailable Revenue	2410	0.00	0.00
Total Liabilities		0.00	6,294,746.89
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00
FUND BALANCES			
<i>Nonspendable:</i>			
Inventory	2711	0.00	1,814,915.83
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
Total Nonspendable Fund Balance	2710	0.00	1,814,915.83
<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	212,182.15
Capital Projects	2726	0.00	3,431,280.44
Restricted for	2729	0.00	11,023,664.86
Restricted for	2729	0.00	0.00
Total Restricted Fund Balance	2720	0.00	14,667,127.45
<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
Total Committed Fund Balance	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 Funds	2744	0.00	0.00
Assigned for	2749	0.00	0.00
Assigned for	2749	0.00	0.00
Total Assigned Fund Balance	2740	0.00	0.00
Total Unassigned Fund Balance	2750	0.00	0.00
Total Fund Balances	2700	0.00	16,482,043.28
Total Liabilities, Deferred Inflows of Resources, and Fund Balances		0.00	22,776,790.17

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2013

	Account Number	Special Revenue Funds			Total Nonmajor Special Revenue Funds
		Food Services 410	Other Federal Programs 420	Miscellaneous Special Revenue 490	
REVENUES					
Federal Direct	3100	0.00	4,814,998.72	0.00	4,814,998.72
Federal Through State and Local	3200	18,998,743.12	37,254,006.07	0.00	56,252,749.19
State Sources	3300	370,178.00	54,176.86	0.00	424,354.86
<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	10,779,880.36	0.00	0.00	10,779,880.36
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		187,543.57	0.00	0.00	187,543.57
Total Local Sources	3400	10,967,423.93	0.00	0.00	10,967,423.93
Total Revenues		30,336,345.05	42,123,181.65	0.00	72,459,526.70
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	0.00	19,948,510.17	0.00	19,948,510.17
Student Personnel Services	6100	0.00	6,002,450.75	0.00	6,002,450.75
Instructional Media Services	6200	0.00	6,730.55	0.00	6,730.55
Instruction and Curriculum Development Services	6300	0.00	8,836,319.91	0.00	8,836,319.91
Instructional Staff Training Services	6400	0.00	2,918,503.29	0.00	2,918,503.29
Instructional-Related Technology	6500	0.00	392,327.89	0.00	392,327.89
Board	7100	0.00	0.00	0.00	0.00
General Administration	7200	0.00	1,494,524.59	0.00	1,494,524.59
School Administration	7300	0.00	52,761.39	0.00	52,761.39
Facilities Acquisition and Construction	7410	0.00	37,488.80	0.00	37,488.80
Fiscal Services	7500	0.00	11,807.78	0.00	11,807.78
Food Services	7600	26,975,338.03	2,586.40	0.00	26,977,924.43
Central Services	7700	0.00	627.05	0.00	627.05
Student Transportation Services	7800	0.00	276,170.20	0.00	276,170.20
Operation of Plant	7900	0.00	87,930.64	0.00	87,930.64
Maintenance of Plant	8100	0.00	5,989.69	0.00	5,989.69
Administrative Technology Services	8200	0.00	54,892.35	0.00	54,892.35
Community Services	9100	0.00	1,299,474.34	0.00	1,299,474.34
<i>Debt Service: (Function 9200)</i>					
Retirement 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
Miscellaneous	790	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	65,240.97	4,634.97	0.00	69,875.94
Other Capital Outlay	9300	829,953.59	689,450.89	0.00	1,519,404.48
Total Expenditures		27,870,532.59	42,123,181.65	0.00	69,993,714.24
Excess (Deficiency) of Revenues Over (Under) Expenditures		2,465,812.46	0.00	0.00	2,465,812.46
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	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	(1,184,518.00)	0.00	0.00	(1,184,518.00)
Total Other Financing Sources (Uses)		(1,184,518.00)	0.00	0.00	(1,184,518.00)
SPECIAL ITEMS					
		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS					
		0.00	0.00	0.00	0.00
Net Change in Fund Balances		1,281,294.46	0.00	0.00	1,281,294.46
Fund Balances, July 1, 2012	2800	11,513,529.79	0.00	0.00	11,513,529.79
Adjustment to Fund Balances	2891	43,756.44	0.00	0.00	43,756.44
Fund Balances, June 30, 2013	2700	12,838,580.69	0.00	0.00	12,838,580.69

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Debt Service Funds				
		SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14/ 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	2,292,308.02	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	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		2,292,308.02	0.00	0.00	0.00	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel 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
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	1,875,000.00	0.00	0.00	0.00	0.00
Interest	720	445,188.76	0.00	0.00	0.00	0.00
Dues and Fees	730	17,938.18	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	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	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		2,338,126.94	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(45,818.92)	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(45,818.92)	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	258,001.07	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	212,182.15	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANG
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Other Debt Service 290	Total Nonmajor Debt Service Funds
REVENUES			
Federal Direct	3100	0.00	0.00
Federal Through State and Local	3200	0.00	0.00
State Sources	3300	0.00	2,292,308.02
<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, 3425	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
Total Revenues		0.00	2,292,308.02
EXPENDITURES			
<i>Current:</i>			
Instruction	5000	0.00	0.00
Student Personnel 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
Instructional-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	9100	0.00	0.00
<i>Debt Service: (Function 9200)</i>			
Retirement of Principal	710	0.00	1,875,000.00
Interest	720	0.00	445,188.76
Dues and Fees	730	0.00	17,938.18
Miscellaneous	790	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
Total Expenditures		0.00	2,338,126.94
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	(45,818.92)
OTHER FINANCING SOURCES (USES)			
<i>Issuance of Bonds</i>			
Premium on Sale of Bonds	3710	0.00	0.00
Discount on Sale of Bonds	3791	0.00	0.00
Proceeds of Lease-Purchase Agreements	891	0.00	0.00
Premium on Lease-Purchase Agreements	3750	0.00	0.00
Discount on Lease-Purchase Agreements	3793	0.00	0.00
Loans	893	0.00	0.00
Sale of Capital Assets	3720	0.00	0.00
Loss Recoveries	3730	0.00	0.00
Proceeds of Forward Supply Contract	3740	0.00	0.00
Proceeds from Special Facility Construction Account	3760	0.00	0.00
Face Value of Refunding Bonds	3770	0.00	0.00
Premium on Refunding Bonds	3715	0.00	0.00
Discount on Refunding Bonds	3792	0.00	0.00
Refunding Lease-Purchase Agreements	892	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	894	0.00	0.00
Transfers In	760	0.00	0.00
Transfers Out	3600	0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00
SPECIAL ITEMS			
		0.00	0.00
EXTRAORDINARY ITEMS			
		0.00	0.00
Net Change in Fund Balances		0.00	(45,818.92)
Fund Balances, July 1, 2012	2800	0.00	258,001.07
Adjustment to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2013	2700	0.00	212,182.15

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Section 1011.14/ 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	Capital Pro District Bonds 350
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
<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	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
Total Revenues		0.00	0.00	0.00	0.00	0.00
EXPENDITURES						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel 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
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	8,730.86	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
<i>Debt Service: (Function 9200)</i>						
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		8,730.86	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(8,730.86)	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
<i>Issuance of Bonds</i>						
Premium on Sale of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	891	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Loans	893	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3720	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3730	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3740	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3760	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3770	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	892	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	894	0.00	0.00	0.00	0.00	0.00
Transfers In	760	0.00	0.00	0.00	0.00	0.00
Transfers Out	3600	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS						
		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances		(8,730.86)	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800	1,193,639.68	0.00	0.00	0.00	0.00
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2013	2700	1,184,908.82	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Objects Funds					Total Nonmajor Capital Projects Funds
		Capital Outlay and Debt Service Program 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement 380	Other Capital Projects 390		
REVENUES							
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00	
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	
State Sources	3300	401,402.17	0.00	0.00	0.00	401,402.17	
<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	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00	
Property Taxes Levied, Tax Redemptions, and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00	
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00	
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00	
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue		(20,586.40)	0.00	0.00	0.00	(20,586.40)	
Total Local Sources	3400	(20,586.40)	0.00	0.00	0.00	(20,586.40)	
Total Revenues		380,815.77	0.00	0.00	0.00	380,815.77	
EXPENDITURES							
<i>Current:</i>							
Instruction	5000	0.00	0.00	0.00	0.00	0.00	
Student Personnel 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	
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	
Board	7100	0.00	0.00	0.00	0.00	0.00	
General Administration	7200	0.00	0.00	0.00	0.00	0.00	
School Administration	7300	0.00	0.00	0.00	0.00	0.00	
Facilities Acquisition and Construction	7410	874,216.34	0.00	0.00	0.00	882,947.20	
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	
<i>Debt Service: (Function 9200)</i>							
Retirement of Principal	710	0.00	0.00	0.00	0.00	0.00	
Interest	720	0.00	0.00	0.00	0.00	0.00	
Dues and Fees	730	1,445.03	0.00	0.00	0.00	1,445.03	
Miscellaneous	790	0.00	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	0.00	
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00	
Total Expenditures		875,661.37	0.00	0.00	0.00	884,392.23	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(494,845.60)	0.00	0.00	0.00	(503,576.46)	
OTHER FINANCING SOURCES (USES)							
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00	
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00	
Loans	3720	0.00	0.00	0.00	0.00	0.00	
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00	
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00	
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00	
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00	
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	
SPECIAL ITEMS							
		0.00	0.00	0.00	0.00	0.00	
EXTRAORDINARY ITEMS							
		0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balances		(494,845.60)	0.00	0.00	0.00	(503,576.46)	
Fund Balances, July 1, 2012	2800	2,741,217.22	0.00	0.00	0.00	3,934,856.90	
Adjustment to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00	
Fund Balances, June 30, 2013	2700	2,246,371.62	0.00	0.00	0.00	3,431,280.44	

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	Account Number	Permanent Fund 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct	3100	0.00	4,814,998.72
Federal Through State and Local	3200	0.00	56,252,749.19
State Sources	3300	0.00	3,118,065.05
<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	10,779,880.36
Impact Fees	3496	0.00	0.00
Other Local Revenue		0.00	166,957.17
Total Local Sources	3400	0.00	10,946,837.53
Total Revenues		0.00	75,132,650.49
EXPENDITURES			
<i>Current:</i>			
Instruction	5000	0.00	19,948,510.17
Student Personnel Services	6100	0.00	6,002,450.75
Instructional Media Services	6200	0.00	6,730.55
Instruction and Curriculum Development Services	6300	0.00	8,836,319.91
Instructional Staff Training Services	6400	0.00	2,918,503.29
Instructional-Related Technology	6500	0.00	392,327.89
Board	7100	0.00	0.00
General Administration	7200	0.00	1,494,524.59
School Administration	7300	0.00	52,761.39
Facilities Acquisition and Construction	7410	0.00	920,436.00
Fiscal Services	7500	0.00	11,807.78
Food Services	7600	0.00	26,977,924.43
Central Services	7700	0.00	627.05
Student Transportation Services	7800	0.00	276,170.20
Operation of Plant	7900	0.00	87,930.64
Maintenance of Plant	8100	0.00	5,989.69
Administrative Technology Services	8200	0.00	54,892.35
Community Services	9100	0.00	1,299,474.34
<i>Debt Service: (Function 9200)</i>			
Retirement of Principal	710	0.00	1,875,000.00
Interest	720	0.00	445,188.76
Dues and Fees	730	0.00	19,383.21
Miscellaneous	790	0.00	0.00
<i>Capital Outlay:</i>			
Facilities Acquisition and Construction	7420	0.00	69,875.94
Other Capital Outlay	9300	0.00	1,519,404.48
Total Expenditures		0.00	73,216,233.41
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	1,916,417.08
OTHER FINANCING SOURCES (USES)			
<i>Issuance of Bonds</i>			
Premium on Sale of Bonds	3710	0.00	0.00
Discount on Sale of Bonds	3791	0.00	0.00
Proceeds of Lease-Purchase Agreements	891	0.00	0.00
Premium on Lease-Purchase Agreements	3750	0.00	0.00
Discount on Lease-Purchase Agreements	3793	0.00	0.00
Loans	893	0.00	0.00
Sale of Capital Assets	3720	0.00	0.00
Loss Recoveries	3730	0.00	0.00
Proceeds of Forward Supply Contract	3740	0.00	0.00
Proceeds from Special Facility Construction Account	3760	0.00	0.00
Face Value of Refunding Bonds	3770	0.00	0.00
Premium on Refunding Bonds	3715	0.00	0.00
Discount on Refunding Bonds	3792	0.00	0.00
Refunding Lease-Purchase Agreements	892	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3755	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	3794	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	894	0.00	0.00
Transfers In	760	0.00	0.00
Transfers Out	3600	0.00	0.00
Total Other Financing Sources (Uses)	9700	0.00	(1,184,518.00)
SPECIAL ITEMS		0.00	(1,184,518.00)
EXTRAORDINARY ITEMS		0.00	0.00
Net Change in Fund Balances		0.00	731,899.08
Fund Balances, July 1, 2012	2800	0.00	15,706,387.76
Adjustment to Fund Balances	2891	0.00	43,756.44
Fund Balances, June 30, 2013	2700	0.00	16,482,043.28

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND
 For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	10,861,696.00	4,814,998.72	4,814,998.72	0.00
Federal Through State and Local	3200	65,334,163.00	56,252,749.19	56,252,749.19	0.00
State Sources	3300	415,607.00	424,354.86	424,354.86	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	11,606,756.00	10,779,880.36	10,780,215.86	335.50
Impact Fees	3496				0.00
Other Local Revenue		1,250.00	187,543.57	187,208.07	(335.50)
Total Local Sources	3400	11,608,006.00	10,967,423.93	10,967,423.93	0.00
Total Revenues		88,219,472.00	72,459,526.70	72,459,526.70	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	27,767,312.00	19,948,510.17	19,948,510.17	0.00
Student Personnel Services	6100	8,157,959.00	6,002,450.75	6,002,450.75	0.00
Instructional Media Services	6200	16,854.00	6,730.55	6,730.55	0.00
Instruction and Curriculum Development Services	6300	9,562,874.00	8,836,319.91	8,836,319.91	0.00
Instructional Staff Training Services	6400	3,578,521.00	2,918,503.29	2,918,503.29	0.00
Instructional-Related Technology	6500	306,503.00	392,327.89	392,327.89	0.00
Board	7100	9,287.00			0.00
General Administration	7200	2,047,060.00	1,494,524.59	1,494,524.59	0.00
School Administration	7300	93,351.00	52,761.39	52,761.39	0.00
Facilities Acquisition and Construction	7410		37,488.80	37,488.80	0.00
Fiscal Services	7500	68,097.00	11,807.78	11,807.78	0.00
Food Services	7600	30,286,276.00	30,243,446.86	26,977,924.43	3,265,522.43
Central Services	7700	55,053.00	627.05	627.05	0.00
Student Transportation Services	7800	1,036,792.00	276,170.20	276,170.20	0.00
Operation of Plant	7900	284,076.00	87,930.64	87,930.64	0.00
Maintenance of Plant	8100	5,410.00	5,989.69	5,989.69	0.00
Administrative Technology Services	8200	119,338.00	54,892.35	54,892.35	0.00
Community Services	9100	3,604,664.00	1,299,474.34	1,299,474.34	0.00
<i>Debt Service: (Function 9200)</i>					
Retirement 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	675,011.00	69,875.94	69,875.94	0.00
Other Capital Outlay	9300	1,299,962.00	1,774,341.75	1,519,404.48	254,937.27
Total Expenditures		88,974,400.00	73,514,173.94	69,993,714.24	3,520,459.70
Excess (Deficiency) of Revenues Over (Under) Expenditures		(754,928.00)	(1,054,647.24)	2,465,812.46	3,520,459.70
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Proceeds from Special Facility Construction Account	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				0.00
Transfers Out	9700	(500,000.00)	(1,184,518.00)	(1,184,518.00)	0.00
Total Other Financing Sources (Uses)		(500,000.00)	(1,184,518.00)	(1,184,518.00)	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(1,254,928.00)	(2,239,165.24)	1,281,294.46	3,520,459.70
Fund Balances, July 1, 2012	2800	11,513,530.00	11,557,286.23	11,557,286.23	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	10,258,602.00	9,318,120.99	12,838,580.69	3,520,459.70

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, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	2,320,189.00	2,292,308.02	2,292,308.02	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		115,000.00	360,633.59	360,633.59	0.00
Total Local Sources	3400	115,000.00	360,633.59	360,633.59	0.00
Total Revenues		2,435,189.00	2,652,941.61	2,652,941.61	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000				0.00
Student Personnel 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
Instructional-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>					
Retirement of Principal	710	16,070,000.00	16,070,000.00	16,070,000.00	0.00
Interest	720	24,652,633.00	22,194,767.15	22,194,767.15	0.00
Dues and Fees	730	52,623.00	1,259,755.76	1,259,755.76	0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300				0.00
Total Expenditures		40,775,256.00	39,524,522.91	39,524,522.91	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(38,340,067.00)	(36,871,581.30)	(36,871,581.30)	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750		592,195.85	592,195.85	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
Proceeds from Special Facility Construction Account	3770				0.00
Face Value of Refunding Bonds	3715		142,220,000.00	142,220,000.00	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		13,686,475.60	13,686,475.60	0.00
Discount on Refunding Lease-Purchase Agreements	894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760		(155,270,249.89)	(155,270,249.89)	0.00
Transfers In	3600	38,420,027.00	35,725,570.28	35,725,570.28	0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		38,420,027.00	36,953,991.84	36,953,991.84	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		79,960.00	82,410.54	82,410.54	0.00
Fund Balances, July 1, 2012	2800	4,629,009.00	4,629,009.74	4,629,009.74	0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	4,708,969.00	4,711,420.28	4,711,420.28	0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100				0.00
Federal Through State and Local	3200				0.00
State Sources	3300	510,000.00	614,747.07	614,747.07	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	39,604,163.00	39,861,617.69	39,861,617.69	0.00
Local Sales Taxes	3418, 3419				0.00
Charges for Service - Food Service	345X				0.00
Impact Fees	3496	2,517,600.00			0.00
Other Local Revenue		400,000.00	132,401.18	132,401.18	0.00
Total Local Sources	3400	42,521,763.00	39,994,018.87	39,994,018.87	0.00
Total Revenues		43,031,763.00	40,608,765.94	40,608,765.94	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000				0.00
Student Personnel 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
Instructional-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410	451,238.96	1,385,034.75	6,489,784.91	(5,104,750.16)
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>					
Retirement of Principal	710	8,300,000.00			0.00
Interest	720	70,907.00	58,095.39	58,095.39	0.00
Dues and Fees	730		6,445.03	6,445.03	0.00
Miscellaneous	790				0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	18,215,071.54	13,750,634.76	1,177,922.19	12,572,712.57
Other Capital Outlay	9300	1,534,260.48	1,531,275.29	329,786.48	1,201,488.81
Total Expenditures		28,571,477.98	16,731,485.22	8,062,034.00	8,669,451.22
Excess (Deficiency) of Revenues Over (Under) Expenditures		14,460,285.02	23,877,280.72	32,546,731.94	8,669,451.22
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730	150,000.00	81,439.55	81,439.55	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	4,500,000.00	10,303,316.77	10,303,316.77	0.00
Transfers Out	9700	(38,420,027.00)	(44,102,091.05)	(44,102,091.05)	0.00
Total Other Financing Sources (Uses)		(33,770,027.00)	(33,717,334.73)	(33,717,334.73)	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		(19,309,741.98)	(9,840,054.01)	(1,170,602.79)	8,669,451.22
Fund Balances, July 1, 2012	2800	42,400,574.22	42,355,317.22	42,400,574.22	45,257.00
Adjustment to Fund Balances	2891		45,257.00		(45,257.00)
Fund Balances, June 30, 2013	2700	23,090,832.24	32,560,520.21	41,229,971.43	8,669,451.22

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 PERMANENT FUND
 For the Fiscal Year Ended June 30, 2013

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
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
Total Revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000				0.00
Student Personnel 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
Instructional-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>					
Retirement 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
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710				0.00
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
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				0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2012	2800				0.00
Adjustment to Fund Balances	2891				0.00
Fund Balances, June 30, 2013	2700	0.00	0.00	0.00	0.00

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DISTRICT SCHOOL BOARD OF BREWARD COUNTY
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
June 30, 2015

Account Number	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Construction 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
ASSETS								
<i>Current Assets:</i>								
1110	0.00	0.00	0.00	0.00	0.00	2,995,826.62	0.00	2,995,826.62
1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1220	0.00	0.00	0.00	0.00	0.00	14,987.68	0.00	14,987.68
1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1230	0.00	0.00	0.00	0.00	0.00	3,310,813.70	0.00	3,310,813.70
<i>Noncurrent Assets:</i>								
1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:								
1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1320	0.00	0.00	0.00	0.00	0.00	126,902.85	0.00	126,902.85
1322	0.00	0.00	0.00	0.00	0.00	(50,455.23)	0.00	(50,455.23)
1330	0.00	0.00	0.00	0.00	0.00	48,267.56	0.00	48,267.56
1335	0.00	0.00	0.00	0.00	0.00	(34,358.37)	0.00	(34,358.37)
1340	0.00	0.00	0.00	0.00	0.00	997,312.49	0.00	997,312.49
1349	0.00	0.00	0.00	0.00	0.00	(983,877.60)	0.00	(983,877.60)
1350	0.00	0.00	0.00	0.00	0.00	13,880.77	0.00	13,880.77
1359	0.00	0.00	0.00	0.00	0.00	(9,716.56)	0.00	(9,716.56)
1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1382	0.00	0.00	0.00	0.00	0.00	53,102.08	0.00	53,102.08
1389	0.00	0.00	0.00	0.00	0.00	(53,102.10)	0.00	(53,102.10)
<i>Other Capital Assets, Net of Accumulated Depreciation:</i>								
1910	0.00	0.00	0.00	0.00	0.00	107,955.83	0.00	107,955.83
Total Assets								
DEFERRED OUTFLOWS OF RESOURCES								
Accumulated Decrease in Fair Value of Hedging Derivatives								
Total Deferred Outflows of Resources								
LIABILITIES								
<i>Current Liabilities:</i>								
2110	0.00	0.00	0.00	0.00	0.00	44,379.58	0.00	44,379.58
2170	0.65	0.00	0.00	0.00	0.00	18.00	0.00	18.00
2120	0.00	0.00	0.00	0.00	0.00	11,709.40	0.00	11,709.40
2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2261	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2272	0.00	0.00	0.00	0.00	0.00	56,106.98	0.00	56,106.98
<i>Long-Term Liabilities:</i>								
<i>Portion Due Within One Year:</i>								
2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2330	0.00	0.00	0.00	0.00	0.00	36,531.51	0.00	36,531.51
2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2360	0.00	0.00	0.00	0.00	0.00	36,531.51	0.00	36,531.51
<i>Portion Due After One Year:</i>								
2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2330	0.00	0.00	0.00	0.00	0.00	117,140.45	0.00	117,140.45
2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2360	0.00	0.00	0.00	0.00	0.00	403,714.00	0.00	403,714.00
Total Long-Term Liabilities								
Total Liabilities								
DEFERRED INFLOWS OF RESOURCES								
Accumulated Increase in Fair Value of Hedging Derivatives								
Total Deferred Inflows of Resources								
NET POSITION								
2770	0.00	0.00	0.00	0.00	0.00	2,505,276.59	0.00	2,505,276.59
2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position								

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2013

	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
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	5,804,345.87	0.00	5,804,345.87
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	5,804,345.87	0.00	5,804,345.87
OPERATING EXPENSES									
Salaries	100	0.00	0.00	0.00	0.00	0.00	3,084,141.54	0.00	3,084,141.54
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	789,748.32	0.00	789,748.32
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	278,715.99	0.00	278,715.99
Energy Services	400	0.00	0.00	0.00	0.00	0.00	1,191.97	0.00	1,191.97
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	280,117.95	0.00	280,117.95
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	121,859.67	0.00	121,859.67
Other	700	0.00	0.00	0.00	0.00	0.00	27,569.81	0.00	27,569.81
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	19,873.25	0.00	19,873.25
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	4,603,218.50	0.00	4,603,218.50
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	1,201,127.37	0.00	1,201,127.37
NONOPERATING REVENUES (EXPENSES)									
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
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	1,201,127.37	0.00	1,201,127.37
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	(1,299,035.00)	0.00	(1,299,035.00)
SPECIAL ITEMS									
EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2880	0.00	0.00	0.00	0.00	0.00	(97,907.63)	0.00	(97,907.63)
Adjustment to Net Position	2896	0.00	0.00	0.00	0.00	0.00	2,607,988.22	0.00	2,607,988.22
Net Position - June 30, 2013	2780	0.00	0.00	0.00	0.00	0.00	(4,804.00)	0.00	(4,804.00)
							2,503,276.59	0.00	2,503,276.59

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2013

	Self-Insurance 911	Self-Insurance 912	Self-Insurance 913	Self-Insurance 914	ARRA - Consortium 915	Other 921	Other 922	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	5,792,576.12	0.00	5,792,576.12
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	(602,440.65)	0.00	(602,440.65)
Payments to employees	0.00	0.00	0.00	0.00	0.00	(3,771,268.23)	0.00	(3,771,268.23)
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	(121,859.67)	0.00	(121,859.67)
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	1,297,007.57	0.00	1,297,007.57
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
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	(1,299,035.00)	0.00	(1,299,035.00)
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	(1,299,035.00)	0.00	(1,299,035.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	(5,353.52)	0.00	(5,353.52)
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	(5,353.52)	0.00	(5,353.52)
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	(7,380.95)	0.00	(7,380.95)
Cash and cash equivalents - July 1, 2012	0.00	0.00	0.00	0.00	0.00	3,003,207.57	0.00	3,003,207.57
Cash and cash equivalents - June 30, 2013	0.00	0.00	0.00	0.00	0.00	2,995,826.62	0.00	2,995,826.62
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	1,201,127.37	0.00	1,201,127.37
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	19,873.25	0.00	19,873.25
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	2,433.42	0.00	2,433.42
(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	(14,203.17)	0.00	(14,203.17)
(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 salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	103,347.98	0.00	103,347.98
(Increase) decrease in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	(1,126.35)	0.00	(1,126.35)
(Increase) decrease in accounts payable	0.00	0.00	0.00	0.00	0.00	(14,844.93)	0.00	(14,844.93)
(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 advanced/deferred revenue	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	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
Total adjustments	0.00	0.00	0.00	0.00	0.00	95,880.20	0.00	95,880.20
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	1,297,007.57	0.00	1,297,007.57
Noncash investing, capital, and financing activities:								
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREYARD COUNTY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2013

Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
ASSETS								
<i>Current Assets</i>								
1110	0.00	0.00	0.00	3,338,395.16	7,995,835.88	0.00	0.00	11,334,231.04
1160	0.00	0.00	12,276,403.13	0.00	12,845,443.49	0.00	0.00	24,321,846.62
1170	0.00	0.00	21,931.44	0.00	17,444.78	0.00	0.00	39,213.91
1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,376.32
1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1220	0.00	0.00	0.00	0.00	2,979.62	0.00	0.00	2,979.62
1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1230	0.00	0.00	12,298,334.57	3,338,395.16	20,100,917.68	0.00	0.00	35,737,647.41
<i>Noncurrent Assets</i>								
1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:								
1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1215	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets								
DEFERRED OUTFLOWS OF RESOURCES								
1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES								
<i>Current Liabilities:</i>								
2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2120	0.00	0.00	277,569.83	138,772.14	1,806.28	0.00	0.00	418,148.05
2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410	0.00	0.00	7,037.75	0.00	12,867.00	0.00	0.00	19,904.75
2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2272	0.00	0.00	284,607.38	138,772.14	14,073.28	0.00	0.00	438,052.80
<i>Long-Term Liabilities:</i>								
<i>Portion Due Within One Year:</i>								
2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2350	0.00	0.00	2,306,281.00	624,733.00	4,089,000.00	0.00	0.00	7,020,014.00
2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Portion Due After One Year:</i>								
2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2330	0.00	0.00	5,413,146.00	1,122,038.00	0.00	0.00	0.00	6,535,184.00
2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2360	0.00	0.00	5,413,146.00	1,246,711.00	4,089,000.00	0.00	0.00	13,555,198.00
Total Liabilities								
DEFERRED INFLOWS OF RESOURCES								
2610	0.00	0.00	0.00	0.00	4,102,673.28	0.00	0.00	4,102,673.28
Accumulated Increase in Fair Value of Hedging Derivatives								
NET POSITION								
2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2780	0.00	0.00	4,294,300.19	1,452,852.02	15,997,244.40	0.00	0.00	21,744,396.61
2790	0.00	0.00	0.00	1,452,852.02	15,997,244.40	0.00	0.00	21,744,396.61
Total Net Position								

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREYARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2013

	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
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	3,323,460.92	899,634.29	60,894,433.28	0.00	0.00	65,119,530.49
Other Operating Revenues	3489	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues		0.00	0.00	3,323,460.92	899,634.29	60,894,433.28	0.00	0.00	65,119,530.49
OPERATING EXPENSES									
Salaries	100	0.00	0.00	92,436.40	97,893.06	480,843.78	0.00	0.00	671,173.24
Employee Benefits	200	0.00	0.00	21,719.39	22,301.23	129,272.81	0.00	0.00	173,293.43
Purchased Services	300	0.00	0.00	50,541.05	633.75	322,768.73	0.00	0.00	273,963.53
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	5,546.37	0.00	0.00	5,546.37
Capital Outlay	600	0.00	0.00	249.05	0.00	4,229.88	0.00	0.00	4,478.93
Other	700	0.00	0.00	2,743,494.98	1,290,320.05	61,092,841.55	0.00	0.00	65,126,656.58
Depreciation/Amortization Expense	760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	2,808,440.87	1,411,168.11	61,835,503.32	0.00	0.00	66,255,112.30
Operating Income (Loss)		0.00	0.00	417,020.05	(511,533.82)	(1,041,068.04)	0.00	0.00	(1,135,581.81)
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	0.00	0.00	40,064.50	11,215.94	32,644.79	0.00	0.00	83,925.23
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	1,431.10	0.00	0.00	1,431.10
Loss Recoveries	3740	0.00	0.00	432,394.56	0.00	0.00	0.00	0.00	432,394.56
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	472,459.06	11,215.94	34,075.89	0.00	0.00	517,750.89
Income (Loss) Before Operating Transfers		0.00	0.00	889,479.11	(500,317.88)	(1,006,992.15)	0.00	0.00	(617,830.92)
Transfers In	3600	0.00	0.00	0.00	1,000,000.00	6,200,000.00	0.00	0.00	7,200,000.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2880	0.00	0.00	889,479.11	499,682.12	5,193,007.85	0.00	0.00	6,582,169.08
Adjustment to Net Position	2896	0.00	0.00	3,100,943.08	1,151,123.99	11,026,951.55	0.00	0.00	15,279,018.53
Net Position - June 30, 2013	2780	0.00	0.00	303,878.00	(197,954.00)	(222,715.00)	0.00	0.00	(116,791.00)
		0.00	0.00	4,294,300.19	1,452,852.02	15,997,244.40	0.00	0.00	21,744,396.61

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2013

	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	0.00	0.00	3,925,464.92	899,634.29	60,872,208.11	0.00	0.00	65,097,307.32
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	(4,130,620.93)	(1,117,597.05)	(61,537,816.53)	0.00	0.00	(66,786,034.53)
Payments to employees	0.00	0.00	(114,155.79)	(120,194.31)	(610,116.59)	0.00	0.00	(844,466.69)
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	(1,829,376.62)	1,872,312.82	(225,755.13)	0.00	0.00	(182,818.93)
Net cash provided (used) by operating activities	0.00	0.00	(2,748,688.47)	1,534,155.75	(1,501,480.16)	0.00	0.00	(2,716,012.88)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
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	1,000,000.00	6,200,000.00	0.00	0.00	7,200,000.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	1,000,000.00	6,200,000.00	0.00	0.00	7,200,000.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	432,394.56	0.00	0.00	0.00	0.00	432,394.56
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	432,394.56	0.00	0.00	0.00	0.00	432,394.56
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	(3,875,772.39)	0.00	0.00	(3,875,772.39)
Interest and dividends received	0.00	0.00	40,064.50	11,215.94	32,644.79	0.00	0.00	83,925.23
Purchase of investments	0.00	0.00	(2,264,408.26)	0.00	0.00	0.00	0.00	(2,264,408.26)
Net cash provided (used) by investing activities	0.00	0.00	2,104,476.76	11,215.94	(3,843,127.60)	0.00	0.00	(1,527,435.90)
Net increase (decrease) in cash and cash equivalents	0.00	0.00	(1,182,115)	2,565,371.69	855,392.24	0.00	0.00	3,338,942.78
Cash and cash equivalents - July 1, 2012	0.00	0.00	(1,182,115)	793,023.47	71,401,483.64	0.00	0.00	7,945,283.26
Cash and cash equivalents - June 30, 2013	0.00	0.00	(6,000)	3,338,952.16	7,995,835.88	0.00	0.00	11,334,231.04
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:								
Operating income (loss)	0.00	0.00	417,020.05	(511,533.82)	(1,039,636.94)	0.00	0.00	(1,134,150.71)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:								
(Increase) decrease in accounts receivable	0.00	0.00	4.00	0.00	(19,247.55)	0.00	0.00	(19,243.55)
(Increase) decrease in interest receivable	0.00	0.00	1,562.78	0.00	(7,801.13)	0.00	0.00	(6,238.35)
(Increase) decrease in due from reinsurer	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	1,774,920.22	(2,979.62)	0.00	0.00	1,774,920.22
(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 salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accounts payable	0.00	0.00	0.00	0.00	293.08	0.00	0.00	293.08
(Increase) decrease in judgments payable	0.00	0.00	(5,229.05)	98,046.35	0.00	0.00	0.00	93,110.35
(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 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	(1,774,920.22)	0.00	0.00	0.00	0.00	(1,774,920.22)
(Increase) decrease in advanced/delivered revenue	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	(1,387,126.00)	172,723.00	(444,975.00)	0.00	0.00	(1,659,378.00)
(Increase) decrease in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	(3,165,708.52)	2,045,639.57	(461,843.22)	0.00	0.00	(1,581,912.17)
Net cash provided (used) by operating activities	0.00	0.00	(2,748,688.47)	1,534,155.75	(1,501,480.16)	0.00	0.00	(2,716,012.88)
Noncash investing, capital, and financing activities:								
Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 INVESTMENT TRUST FUNDS
 June 30, 2013

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	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
Inventory	1150				
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
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
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
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
 COMBINING STATEMENT OF CHANGES IN NET POSITION
 INVESTMENT TRUST FUNDS
 For the Fiscal Year Ended June 30, 2013

	Account Number	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Investment Trust Fund Name 84X	Total Investment Trust Funds
ADDITIONS					
<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
<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 Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2785	0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS

June 30, 2013

	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
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	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
Inventory	1150				
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
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
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
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

The accompanying notes to financial statements are an integral part of this statement.
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**DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF CHANGES IN NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
For the Fiscal Year Ended June 30, 2013**

	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
ADDITIONS					
<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
<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 Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2785	0.00	0.00	0.00	0.00

The accompanying 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, 2013

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	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
Inventory	1150				
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
LIABILITIES					
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
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
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits		0.00	0.00	0.00	0.00
Held in Trust for Scholarships and Other Purposes		0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

The accompanying 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, 2013

	Account Number	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Pension Trust Fund Name 87X	Total Pension Trust Funds
ADDITIONS					
<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
<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 Expense		0.00	0.00	0.00	0.00
Net Investment Earnings		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position - July 1, 2012	2885	0.00	0.00	0.00	0.00
Net Position - June 30, 2013	2785	0.00	0.00	0.00	0.00

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
 COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
 AGENCY FUNDS
 June 30, 2013

	Account Number	School Internal Funds 891	Agency Fund Name 89X	Agency Fund Name 89X	Total Agency Funds
ASSETS					
Cash and Cash Equivalents	1110	4,986,252.93	0.00	0.00	4,986,252.93
Investments	1160	1,168,654.14	0.00	0.00	1,168,654.14
Accounts Receivable, Net	1130	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
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		6,154,907.07	0.00	0.00	6,154,907.07
LIABILITIES					
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
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
Internal Accounts Payable	2290	6,154,907.07	0.00	0.00	6,154,907.07
Total Liabilities		6,154,907.07	0.00	0.00	6,154,907.07

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS 891
 June 30, 2013

	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	4,697,564.96	15,497,567.12	15,208,879.15	4,986,252.93
Investments	1160	1,261,718.63	17,464.97	110,529.46	1,168,654.14
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		5,959,283.59	15,515,032.09	15,319,408.61	6,154,907.07
LIABILITIES					
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
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	5,959,283.59	15,515,032.09	15,319,408.61	6,154,907.07
Total Liabilities		5,959,283.59	15,515,032.09	15,319,408.61	6,154,907.07

The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
 Agency Fund Name
 June 30, 2013

	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
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
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00

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The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
 Agency Fund Name
 June 30, 2013

	Account Number	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00
LIABILITIES					
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
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00

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The accompanying notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF BREVARD COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
 TOTAL AGENCY FUNDS
 June 30, 2013

	Account Number	Total Agency Fund Balances July 1, 2012	Total Agency Fund Additions	Total Agency Fund Deductions	Total Agency Fund Balances June 30, 2013
ASSETS					
Cash and Cash Equivalents	1110	4,697,564.96	15,497,567.12	15,208,879.15	4,986,252.93
Investments	1160	1,261,718.63	17,464.97	110,529.46	1,168,654.14
Accounts Receivable, Net	1130	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
<i>Due From Other Funds:</i>					
Budgetary Funds	1141	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Total Assets		5,959,283.59	15,515,032.09	15,319,408.61	6,154,907.07
LIABILITIES					
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
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	5,959,283.59	15,515,032.09	15,319,408.61	6,154,907.07
Total Liabilities		5,959,283.59	15,515,032.09	15,319,408.61	6,154,907.07

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

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
Palm Bay Academy 6501
For the Fiscal Year Ended June 30, 2013

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	2,092,088.00	0.00	179,576.00	0.00	(1,912,512.00)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	25,638.00	0.00	0.00	0.00	(25,638.00)
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	1,421.00	0.00	0.00	0.00	(1,421.00)
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	22,176.00	0.00	0.00	0.00	(22,176.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	223,711.00	0.00	0.00	0.00	(223,711.00)
Facilities Acquisition and Construction	7400	271,281.00	0.00	0.00	195,952.00	(75,329.00)
Fiscal Services	7500	65,886.00	0.00	0.00	0.00	(65,886.00)
Food Services	7600	286,969.00	30,459.00	186,976.00	0.00	(69,534.00)
Central Services	7700	7,826.00	0.00	0.00	0.00	(7,826.00)
Student Transportation Services	7800	121,318.00	0.00	0.00	0.00	(121,318.00)
Operation of Plant	7900	225,812.00	0.00	0.00	0.00	(225,812.00)
Maintenance of Plant	8100	135,765.00	0.00	0.00	0.00	(135,765.00)
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	788,744.00	0.00	0.00	0.00	(788,744.00)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		4,268,635.00	30,459.00	366,552.00	195,952.00	(3,675,672.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position - July 1, 2012

Net Position - June 30, 2013

0.00
0.00
0.00
0.00
3,147,527.00
0.00
19,108.00
0.00
0.00
0.00
3,166,635.00
(509,037.00)
(61,204.00)
(570,241.00)

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS
Campus Primary Charter 6506
For the Fiscal Year Ended June 30, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	531,960.00	0.00	53,996.00	0.00	(477,964.00)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	1,818.00	0.00	0.00	0.00	(1,818.00)
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	133.00	0.00	0.00	0.00	(133.00)
Instructional-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	209,870.00	0.00	0.00	0.00	(209,870.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	11,847.00	0.00	0.00	0.00	(11,847.00)
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	1,612.00	0.00	0.00	0.00	(1,612.00)
Operation of Plant	7900	195,179.00	0.00	46,128.00	0.00	(149,051.00)
Maintenance of Plant	8100	2,657.00	0.00	0.00	0.00	(2,657.00)
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	178.00	0.00	0.00	0.00	(178.00)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		955,254.00	0.00	100,124.00	0.00	(855,130.00)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	775,237.00
Investment Earnings	0.00
Miscellaneous	11,870.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	787,107.00
Change in Net Position	(68,023.00)
Net Position - July 1, 2012	197,574.00
Net Position - June 30, 2013	129,551.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
 COMBINING STATEMENT OF ACTIVITIES
 NONMAJOR COMPONENT UNITS
 Odyssey Charter 6507
 For the Fiscal Year Ended June 30, 2013

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	2,531,492.00	157,176.00	357,744.00	0.00	(2,016,572.00)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	58,892.00	0.00	0.00	0.00	(58,892.00)
Instruction and Curriculum Development Services	6300	66,914.00	61,505.00	0.00	0.00	(5,409.00)
Instructional Staff Training Services	6400	40,588.00	0.00	0.00	0.00	(40,588.00)
Instructional-Related Technology	6500	59,634.00	0.00	0.00	0.00	(59,634.00)
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	690,344.00	0.00	0.00	0.00	(690,344.00)
Facilities Acquisition and Construction	7400	23,106.00	0.00	0.00	0.00	(23,106.00)
Fiscal Services	7500	367.00	0.00	0.00	0.00	(367.00)
Food Services	7600	312,403.00	88,191.00	233,744.00	0.00	9,532.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	205,019.00	0.00	0.00	0.00	(205,019.00)
Operation of Plant	7900	541,022.00	0.00	0.00	221,162.00	(319,860.00)
Maintenance of Plant	8100	54,663.00	0.00	0.00	0.00	(54,663.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	77,733.00	76,959.00	0.00	0.00	(774.00)
Interest on Long-Term Debt	9200	323,270.00	0.00	0.00	0.00	(323,270.00)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		4,985,447.00	383,831.00	591,488.00	221,162.00	(3,788,966.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position - July 1, 2012

Net Position - June 30, 2013

0.00
0.00
0.00
0.00
3,767,394.00
15,222.00
0.00
0.00
0.00
0.00
3,782,616.00
(6,350.00)
3,819,614.00
3,813,264.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NON-MAJOR COMPONENT UNITS
Sculptor Elementary 6508
For the Fiscal Year Ended June 30, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Position
				Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	2,255,257.00	251,946.00	0.00	0.00	(2,003,311.00)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	45,651.00	0.00	0.00	0.00	(45,651.00)
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	9,474.00	0.00	0.00	0.00	(9,474.00)
Instructional-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	492,500.00	0.00	0.00	0.00	(492,500.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	23,863.00	0.00	0.00	0.00	(23,863.00)
Food Services	7600	30,071.00	0.00	0.00	0.00	(30,071.00)
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	77,030.00	0.00	0.00	0.00	(77,030.00)
Operation of Plant	7900	352,717.00	0.00	0.00	0.00	(352,717.00)
Maintenance of Plant	8100	17,683.00	0.00	0.00	0.00	(17,683.00)
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	381,714.00	0.00	0.00	0.00	(381,714.00)
Unallocated Depreciation/Amortization Expense*		0.00				
Total Component Unit Activities		3,685,960.00	251,946.00	0.00	0.00	(3,434,014.00)

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	3,149,487.00
Investment Earnings	7,038.00
Miscellaneous	247,547.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	3,404,072.00
Change in Net Position	(29,942.00)
Net Position - July 1, 2012	1,341,571.00
Net Position - June 30, 2013	1,311,629.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Royal Palm Charter 6509
For the Fiscal Year Ended June 30, 2013

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	760,746.00	0.00	2,573.00	2,980.00	(755,193.00)
Student Personnel Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	3,048.00	0.00	0.00	0.00	(3,048.00)
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
Instructional-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	326,579.00	0.00	0.00	0.00	(326,579.00)
Facilities Acquisition and Construction	7400	37,150.00	0.00	0.00	0.00	(37,150.00)
Fiscal Services	7500	13,778.00	0.00	0.00	0.00	(13,778.00)
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	323,753.00	0.00	85,611.00	0.00	(238,142.00)
Maintenance of Plant	8100	14,358.00	0.00	0.00	0.00	(14,358.00)
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	5,933.00	0.00	0.00	0.00	(5,933.00)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		1,485,345.00	0.00	88,184.00	2,980.00	(1,394,181.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position
Net Position - July 1, 2012
Net Position - June 30, 2013

	0.00
	0.00
	0.00
	0.00
	1,474,661.00
	0.00
	24,399.00
	0.00
	0.00
	0.00
	1,499,060.00
	104,879.00
	317,937.00
	422,816.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
Educational Horizons Charter 6511
For the Fiscal Year Ended June 30, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Charges for Services	Program Revenues			Net (Expense) Revenue and Changes in Net Position
				Operating Grants and Contributions	Capital Grants and Contributions	Component Unit Activities	
Instruction	5000	285,967.00	0.00	0.00	0.00	(285,967.00)	
Student Personnel 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	230.00	0.00	0.00	0.00	(230.00)	
Instructional-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	169,026.00	0.00	0.00	0.00	(169,026.00)	
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00	
Fiscal Services	7500	9,693.00	0.00	0.00	0.00	(9,693.00)	
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	96,490.00	0.00	32,915.00	0.00	(63,575.00)	
Maintenance of Plant	8100	1,491.00	0.00	0.00	0.00	(1,491.00)	
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	
Community Services	9100	0.00	0.00	0.00	0.00	0.00	
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00	
Unallocated Depreciation/Amortization Expense*		0.00				0.00	
Total Component Unit Activities		562,897.00	0.00	32,915.00	0.00	(529,982.00)	

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	560,945.00
Investment Earnings	0.00
Miscellaneous	2,836.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	563,781.00
Change in Net Position	33,799.00
Net Position - July 1, 2012	170,510.00
Net Position - June 30, 2013	204,309.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS

Imagine Charter 6515
For the Fiscal Year Ended June 30, 2013

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	1,404,274.00	7,409.00	301,316.00	0.00	(1,095,549.00)
Student Personnel Services	6100	55.00	0.00	0.00	0.00	(55.00)
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	288.00	0.00	0.00	0.00	(288.00)
Instructional-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	86,288.00	0.00	0.00	0.00	(86,288.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	706,295.00	0.00	34,446.00	0.00	(671,849.00)
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	276,277.00	13,561.00	273,738.00	0.00	11,022.00
Central Services	7700	4,686.00	0.00	0.00	0.00	(4,686.00)
Student Transportation Services	7800	418,824.00	0.00	0.00	0.00	(418,824.00)
Operation of Plant	7900	1,537,840.00	5,506.00	0.00	0.00	(1,532,334.00)
Maintenance of Plant	8100	43,931.00	0.00	0.00	0.00	(43,931.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	7,947.00	13,567.00	0.00	0.00	5,620.00
Interest on Long-Term Debt	9200	4,158.00	0.00	4,158.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		4,490,863.00	40,043.00	613,658.00	0.00	(3,837,162.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position - July 1, 2012

Net Position - June 30, 2013

	0.00
	0.00
	0.00
	0.00
	3,852,723.00
	0.00
	13,235.00
	0.00
	0.00
	0.00
	3,865,958.00
	28,796.00
	167,582.00
	196,378.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

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

**DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS**
Brevard Schools Foundation 0
For the Fiscal Year Ended June 30, 2013

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Personnel Services	6100	1,663,636.00	0.00	0.00	0.00	(1,663,636.00)
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
Instructional-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	392,213.00	0.00	0.00	0.00	(392,213.00)
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	115,408.00	0.00	0.00	0.00	(115,408.00)
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense*		0.00				
Total Component Unit Activities		2,171,257.00	0.00	0.00	0.00	(2,171,257.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers
- Total General Revenues, Special Items, Extraordinary Items and Transfers**
- Change in Net Position**
- Net Position - July 1, 2012
- Net Position - June 30, 2013

	0.00
	0.00
	0.00
	0.00
	0.00
	2,138,095.00
	(15,599.00)
	0.00
	0.00
	0.00
	0.00
	0.00
	2,122,496.00
	(48,761.00)
	2,917,974.00
	2,869,213.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.

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, 2013

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Component Unit Activities:</i>						
Instruction	5000	9,861,784.00	416,531.00	895,205.00	2,980.00	(8,547,068.00)
Student Personnel Services	6100	1,663,691.00	0.00	0.00	0.00	(1,663,691.00)
Instructional Media Services	6200	135,047.00	0.00	0.00	0.00	(135,047.00)
Instruction and Curriculum Development Services	6300	66,914.00	61,505.00	0.00	0.00	(5,409.00)
Instructional Staff Training Services	6400	52,134.00	0.00	0.00	0.00	(52,134.00)
Instructional-Related Technology	6500	59,634.00	0.00	0.00	0.00	(59,634.00)
Board	7100	108,464.00	0.00	0.00	0.00	(108,464.00)
General Administration	7200	392,213.00	0.00	0.00	0.00	(392,213.00)
School Administration	7300	2,818,325.00	0.00	34,446.00	0.00	(2,783,879.00)
Facilities Acquisition and Construction	7400	331,537.00	0.00	0.00	195,952.00	(135,585.00)
Fiscal Services	7500	125,434.00	0.00	0.00	0.00	(125,434.00)
Food Services	7600	905,720.00	132,211.00	694,458.00	0.00	(79,051.00)
Central Services	7700	12,512.00	0.00	0.00	0.00	(12,512.00)
Student Transportation Services	7800	823,803.00	0.00	0.00	0.00	(823,803.00)
Operation of Plant	7900	3,272,813.00	5,506.00	164,654.00	221,162.00	(2,881,491.00)
Maintenance of Plant	8100	270,548.00	0.00	0.00	0.00	(270,548.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	201,088.00	90,526.00	0.00	0.00	(110,562.00)
Interest on Long-Term Debt	9200	1,503,997.00	0.00	4,158.00	0.00	(1,499,839.00)
Unallocated Depreciation/Amortization Expense*		0.00				0.00
Total Component Unit Activities		22,605,658.00	706,279.00	1,792,921.00	420,094.00	(19,686,364.00)

General Revenues:

Taxes:

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes
- Grants and Contributions Not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

Total General Revenues, Special Items, Extraordinary Items and Transfers

Change in Net Position

Net Position - July 1, 2012

Net Position - June 30, 2013

0.00
0.00
0.00
0.00
18,866,069.00
6,661.00
318,995.00
0.00
0.00
0.00
19,191,725.00
(494,639.00)
8,871,558.00
8,376,919.00

*This amount excludes the depreciation/amortization that is included in the direct expenses of the various functions.